



City of La Vernia
CITY COUNCIL MEETING
102 E. Chihuahua St., La Vernia, Texas 78121
January 09, 2025
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 November 2024 City Council meeting
- B. Financials from the month of November and December 2024
- C. 4th quarter 2024 investment report

5. Presentations

- A. Presentation regarding National Night Out
- B. Presentation regarding TDEM
- C. Presentation from Armstrong, Vaughan & Associates, P.C. regarding the 2024 Audit

6. Discussion/Action

- A. Discuss and consider action on appointing members of the Parks and Recreation Commission
- B. Discuss and consider action surrounding the TXDOT downtown project

7. Discussion Only

- A. Discussion surrounding the LVLL contract

8. Resolutions

- A. Discuss and consider action on Resolution No. 010925-01 amending the I interlocal agreement between the City of La Vernia and the La Vernia Municipal Development District
- B. Discuss and consider action on Resolution No 010925-02 Juvenile diversion

- C.** Discuss and consider action on Resolution No.010925-03 a resolution of the city of La Vernia Texas providing for an updated investment policy; Replacing Resolution No. 022207-B Dated February 22, 2007, and subsequently Resolution No. R01192023-04 approved on the 17th day of January of 2023
- D.** Discuss and consider action on Resolution No. R010925-04 a resolution of the City Council of the city of La Vernia, Texas, authorizing the submission of an application for state participation in the relocation of certain publicly-owned utility facilities to the Texas Department of Transportation and authorizing the city administrator to execute such application to the Texas Department of Transportation
- E.** Discuss and consider action on Resolution No. R010925-05 appointing an investment officer

9. Items Specific to Future Line Items on the Agenda

10. 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 the course of 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 prior to this meeting. Braille is not available. Please contact the City Secretary at (830) 779-4541 or email mfarrow@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 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 06, 2025 at 5:30 PM** and remained so posted continuously for at least 72 Hours preceding the scheduled time of said meeting.

Madison Farrow, City Secretary



CITY COUNCIL MEETING

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

November 14, 2024

6:30 PM

MINUTES

1. Call to Order

The meeting was called to order @ 6:30 PM

Mayor Poore, and Council members Recker, Gilbert, Evans, Oates, were present, Council member Rabel was absent.

2. Invocation & Pledge of Allegiance

Pastor Bobby Nixon lead the prayer, and Mayor Poore lead the pledges.

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.)

There were no Citizens to be heard.

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. Meeting Minutes from the 10-10-24 City Council Meeting

B. Financials for the month of October

Motion made by Recker, seconded by Gilbert to approve as listed, all in favor.

5. Presentations

A. Presentation introducing staff to City Council

Admin assistant Jennifer Mair introduced herself, her day to day include utilities and permitting. She enjoys what she does.

Municipal court clerk and code enforcement Alejandra Banda introduced herself, she is enjoying court, as well as learning code.

Public works associate Marco Valdez introduced himself, he has his 2-year mark coming up soon, and he is working on getting his C license. He came from our parks department and is very grateful to be here.

Public works associate Tyler Helgeson introduced himself, he is currently working on his waste water license, and is excited for the future.

Public works director Josh De La Zerda introduced himself, he has been in the field for 15 years, and is also currently working on his waste water license.

6. Proclamations

- A. Proclamation regarding National American Indian Heritage Month
Mayor Poore read the Proclamation for National American Indian Heritage Month.

7. Public Hearing

- A. The La Vernia City Council will hold a public hearing to discuss and consider action on Ordinance No. 111424-02 amending the permitted use chart
 - A.1 Open Public Hearing
 - A.2 Staff Presentation
 - A.3 Receive Public Comments
 - A.4 Close Public Hearing
 - A.5 Discuss and consider action on Ordinance No. 111424-02 amending the permitted use chart

A.1 Open Public Hearing
Public hearing was opened @ 6:45 PM

A.2 Staff Presentation
City Administrator Lindsey Wheeler presented, the City sent out letters as well as messages on the water bills. We have had the public requesting the changes, they have showed no concerns.

A.3 Receive Public Comments
There were no public comments.

A.4 Close Public Hearing
Public hearing was closed @7:46 PM

A.5 Discuss and consider action on Ordinance No. 111424-02 amending the permitted use chart

Motion made by Oates, seconded by Recker to approve edits to permitted use chart, all in favor.

8. Public Hearing

- A. Discuss and consider action on Ordinance No.111424-01 amending the fee schedule for FY 24-25

Motion made by Recker, seconded by Gilbert to approve edits to the fee schedule as listed, all in favor.

- B. Discuss and consider action on Ordinance No. 111424-03 creating the Parks and Recreation Commission

Gilbert states he likes that the Commission will be open to non-residents.

Motion made by Oates, seconded by Recker to approve as listed, all in favor.

9. Public Hearing

- A. Discuss and consider action on Resolution 111424-01 extending the Local Disaster Declaration regarding fire prevention

Mayor Poore explained the Local Disaster Declaration regarding fire prevention, which he signed on November 1st 2024.

Motion made by Recker to extend for 60 days January 13th, 2024, seconded by Gilbert to approve as listed, all in favor.

- B. Discuss and consider action on Resolution 111424-02 extending the Local Disaster Declaration regarding Drought

Mayor Poore explained the Local Disaster Declaration regarding Drought, which he signed on November 1st 2024.

Motion made by Gilbert to extend for 60 days January 13th, 2024, seconded by Recker to approve as listed, all in favor.

10. Discussion/Action

- A. Discussion surrounding the purchase of a City admin vehicle

City Administrator Lindsey Wheeler provided information on the new City Admin vehicle, the City purchased a 2022 Chevrolet Equinox.

Council members agree to splitting the amount of the vehicle with the MDD. With the City paying maintenance and insurance.

Council members discussed getting magnet decals for the vehicle along with a light package for safety.

11. Items Specific to Future Line Items on the Agenda

Council members agree to no meeting in December unless needed.

For the January meeting discuss the Local Disaster Declaration regarding Drought, the Local Disaster Declaration regarding fire prevention, and water updates.

12. Adjourn

Motion made by Oates to adjourn @ 7:019 PM, seconded by Recker, all in favor.

DECORUM REQUIRED

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Madison Farrow, City Secretary

TRIAL BALANCE - ALL FUNDS
November 2024

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
A S S E T S							
COMBINED GENERAL FUND CHECKING 10-100-100	414,110.87 571,491.77	497,776.23 678,032.97	345,206.51 682,844.15	566,680.59			
SAVINGS ACCT - BUSINESS PREMIU 10-100-106	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FELPS TRUST ACCOUNT 10-100-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
PROPERTY TAX RELIEF - CHECKING 10-100-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STREET REPAIR FUNDS 10-100-140	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GENERATIONS-SHARE SAVINGS 10-100-170	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TEXPOOL 10-100-175	885,784.79 885,784.79	0.00 0.00	0.00 0.00	885,784.79			
CD- GENERAL FUND 10-100-200	700.00 700.00	0.00 0.00	0.00 0.00	700.00			
CREDIT CARD RECEIVABLE 10-110-200	5,847.25 4,588.95	24,861.80 38,074.66	49,795.63 61,750.19	(19,086.58)			
NSF CHECK CLEARING	0.00	0.00	0.00	0.00			

**TRIAL BALANCE - ALL FUNDS
November 2024**

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
10-110-300	0.00	0.00	0.00				
GRANT RECEIVABLE TECHNOLOGY	0.00	0.00	0.00	0.00			
10-110-310	0.00	0.00	0.00				
GRANT RECEIVABLE - PARK PROJEC	0.00	0.00	0.00	0.00			
10-110-330	0.00	0.00	0.00				
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00			
10-110-400	0.00	0.00	0.00				
EMPLOYEE RECEIVABLES	0.00	0.00	0.00	0.00			
10-110-410	0.00	0.00	0.00				
TAXES RECEIVABLES	10,292.54	0.00	0.00	10,292.54			
10-110-415	10,292.54	0.00	0.00				
ALLOWANCE FOR UNCOLLECTABLE	(1,890.95)	0.00	0.00	(1,890.95)			
10-110-416	(1,890.95)	0.00	0.00				
ACCOUNTS RECEIVABLES	3,206.56	0.00	0.00	3,206.56			
10-110-425	3,206.56	0.00	0.00				
SALES TAX RECEIVABLES	290,520.92	0.00	0.00	290,520.92			
10-110-430	290,520.92	0.00	0.00				
FRANCHISE TAX RECEIVABLES	26,285.78	0.00	0.00	26,285.78			
10-110-435	26,285.78	0.00	0.00				
STREET SALES TAX RECEIVABLE	0.00	0.00	0.00	0.00			
10-110-440	0.00	0.00	0.00				
OTHER RECEIVABLE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-110-441	0.00	0.00	0.00				
DUE FROM POLICE OOG GRANT	0.00	0.00	0.00	0.00			
10-110-501	0.00	0.00	0.00				
DUE FROM CAYETANO	5,043.54	0.00	33.58	5,009.96			
10-110-502	5,077.12	0.00	67.16				
DUE FROM MDD	550.00	0.00	0.00	550.00			
10-110-503	550.00	0.00	0.00				
DUE FROM WS FUND	119,617.02	0.00	0.00	119,617.02			
10-110-504	119,617.02	0.00	0.00				
MDD RECEIVABLES	0.00	0.00	0.00	0.00			
10-110-505	0.00	0.00	0.00				
DUE FROM STREETS	0.00	0.00	0.00	0.00			
10-110-506	0.00	0.00	0.00				
DUE FROM COURT SECURITY	0.00	0.00	0.00	0.00			
10-110-507	0.00	0.00	0.00				
PREPAID SALES TAX REBATE	0.00	0.00	0.00	0.00			
10-110-610	0.00	0.00	0.00				
INFRASTRUCTURE	0.00	0.00	0.00	0.00			
10-110-810	0.00	0.00	0.00				
Book Balancing Adjustment	(1.00)	101,744.95	101,744.95	(1.00)			
10-110-999	0.00	101,744.95	101,745.95				
DUE FROM CAYETANO	0.00	0.00	0.00	0.00			

**TRIAL BALANCE - ALL FUNDS
November 2024**

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
10-510-502	0.00	0.00	0.00				
CAPITAL PROJECT - GENERAL FUND	308,500.89	102.14	0.00	308,603.03			
11-100-100	308,361.86	241.17	0.00				
TEXPOOL	910,724.93	0.00	0.00	910,724.93			
11-100-175	910,724.93	0.00	0.00				
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00			
11-200-010	0.00	0.00	0.00				
FUND BALANCE	0.00	0.00	0.00	0.00			
11-270-001	0.00	0.00	0.00				
CASH ACCOUNT - MDD	(78,304.12)	2,307.66	21,788.89	(97,785.35)			
12-100-100	(20,032.24)	3,672.34	81,425.45				
MDD CHECKING ACCOUNT	2,245,611.06	56,269.75	0.00	2,301,880.81			
12-100-110	2,194,515.46	107,365.35	0.00				
SAVINGS - MDD	0.00	0.00	0.00	0.00			
12-100-120	0.00	0.00	0.00				
SCHERTZ - CD	0.00	0.00	0.00	0.00			
12-100-130	0.00	0.00	0.00				
HERITAGE BANK CD	0.00	0.00	0.00	0.00			
12-100-140	0.00	0.00	0.00				
HERITAGE BANK CD	0.00	0.00	0.00	0.00			
12-100-150	0.00	0.00	0.00				
TEXPOOL	59,801.86	0.00	0.00	59,801.86			

**TRIAL BALANCE - ALL FUNDS
November 2024**

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
12-100-175	59,801.86	0.00	0.00				
DUE FROM GENERAL FUND	17,847.42	0.00	0.00	17,847.42			
12-110-100	16,597.42	1,250.00	0.00				
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00			
12-110-400	0.00	0.00	0.00				
SALES TAX RECEIVABLE	116,199.69	0.00	0.00	116,199.69			
12-110-415	116,199.69	0.00	0.00				
A/R SALES TAX	0.00	0.00	0.00	0.00			
12-110-430	0.00	0.00	0.00				
CASH - STREET MAINTENANCE	245,051.01	28,596.90	0.00	273,647.91			
14-100-100	218,948.68	54,699.23	0.00				
TEXPOOL	270,053.09	0.00	0.00	270,053.09			
14-100-175	270,053.09	0.00	0.00				
DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00			
14-110-010	0.00	0.00	0.00				
HOTEL CASH	205,718.09	5,595.97	0.00	211,314.06			
15-100-100	200,658.65	10,655.41	0.00				
PREPAID EXPENSE	0.00	0.00	0.00	0.00			
15-110-400	0.00	0.00	0.00				
ACCOUNTS RECEIVABLE - HOTEL	6,287.18	0.00	0.00	6,287.18			
15-110-425	6,287.18	0.00	0.00				
CASH - FORFEITURE	1,913.03	0.49	0.00	1,913.52			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
16-100-100	1,912.36	1.16	0.00				
GRANT FUND	(10,515.12)	0.00	0.00	(10,515.12)			
18-100-100	(10,515.12)	0.00	0.00				
GRANT RECEIVABLE	0.00	0.00	0.00	0.00			
18-110-310	0.00	0.00	0.00				
CASH DEBT SERVICE	0.00	55,122.96	0.00	55,122.96			
20-100-100	0.00	55,122.96	0.00				
PROPERTY TAX RECEIVABLE	0.00	0.00	0.00	0.00			
20-110-415	0.00	0.00	0.00				
ALLOWANCE FOR UNCOLLECTABLE	0.00	0.00	0.00	0.00			
20-110-416	0.00	0.00	0.00				
DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00			
20-110-501	0.00	0.00	0.00				
COURTHOUSE SECURITY - CASH	386.55	224.35	0.00	610.90			
25-100-100	346.14	264.76	0.00				
DUE FROM GENERAL FUND	197.99	21.11	0.00	219.10			
25-110-210	129.39	89.71	0.00				
COURT TECHNOLOGY - CASH ACCT	15,957.17	188.33	0.00	16,145.50			
35-100-100	15,914.04	231.46	0.00				
DUE FROM GENERAL FUND	187.43	17.23	0.00	204.66			
35-110-270	127.89	76.77	0.00				
COMBINED FUNDS CHECKING	192,310.24	0.00	4,855.60	187,454.64			

**TRIAL BALANCE - ALL FUNDS
November 2024**

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
40-100-100	197,718.23	0.00	10,263.59				
IMPACT FEES	0.00	0.00	0.00	0.00			
40-100-120	0.00	0.00	0.00				
WATER/SEWER CHECKING ACCT	(1,034,690.95)	421,548.25	248,318.89	(861,461.59)			
40-100-150	(613,245.36)	572,576.00	820,792.23				
WATER/SEWER SAVINGS	0.26	0.00	0.00	0.26			
40-100-155	0.26	0.00	0.00				
WELL PROJECTS CHECKING ACCT	0.00	0.00	0.00	0.00			
40-100-160	0.00	0.00	0.00				
TEXPOOL	0.00	0.00	0.00	0.00			
40-100-175	0.00	0.00	0.00				
DUE FROM GENERAL FUND	125.00	0.00	0.00	125.00			
40-110-010	125.00	0.00	0.00				
ACCOUNTS RECEIVABLE - WATER	153,942.41	0.00	0.00	153,942.41			
40-110-100	153,942.41	0.00	0.00				
ACCOUNTS RECEVABLE- DEPOSIT	0.00	0.00	0.00	0.00			
40-110-110	0.00	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				
DUE FROM FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00			
40-110-150	0.00	0.00	0.00				
CREDIT CARD RECEIVABLE	0.00	0.00	0.00	0.00			

**TRIAL BALANCE - ALL FUNDS
November 2024**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-110-200	0.00	0.00	0.00				
NSF CHECK CLEARING ACCOUNT	(50.00)	481.92	481.92	(50.00)			
40-110-300	(50.00)	626.74	626.74				
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00			
40-110-615	0.00	0.00	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	15,166.06	0.00	0.00	15,166.06			
40-180-110	15,166.06	0.00	0.00				
VEHICLES AND EQUIPMENT	589,279.55	0.00	0.00	589,279.55			
40-180-120	589,279.55	0.00	0.00				
INFRASTRUCTURE	9,471,571.78	0.00	0.00	9,471,571.78			
40-180-130	9,471,571.78	0.00	0.00				
CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00			
40-180-150	0.00	0.00	0.00				
ACCUM DEPRECIATION - BUILDINGS	(13,929.00)	0.00	0.00	(13,929.00)			
40-180-180	(13,929.00)	0.00	0.00				
ACCUM DEPRECIATION - EQUIPMENT	(281,883.36)	0.00	0.00	(281,883.36)			
40-180-185	(281,883.36)	0.00	0.00				
ACCUM DEPR - INFRASTRUCTURE	(5,169,871.86)	0.00	0.00	(5,169,871.86)			
40-180-190	(5,169,871.86)	0.00	0.00				
REFUNDING	(361,000.00)	0.00	0.00	(361,000.00)			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-250-125	(361,000.00)	0.00	0.00				
TRANSFER IN	0.02	0.00	0.00	0.02			
40-900-100	0.02	0.00	0.00				
UTILITIES CAPITAL PROJECT	61.39	0.02	0.00	61.41			
41-100-100	61.36	0.05	0.00				
TEXPOOL	24.37	0.00	0.00	24.37			
41-100-175	24.37	0.00	0.00				
DUE FROM WATER FUND	0.00	0.00	0.00	0.00			
41-110-000	0.00	0.00	0.00				
ACCOUNTS RECEIVABLE - OTHER	0.00	0.00	0.00	0.00			
41-110-105	0.00	0.00	0.00				
WATER IMPACE FEES - CASH	75,781.34	24.98	0.00	75,806.32			
50-100-100	75,747.34	58.98	0.00				
SEWER IMPACT FEES - CASH	13,659.22	4.50	0.00	13,663.72			
51-100-100	13,653.09	10.63	0.00				
* TOTAL ASSETS	9,749,688.57	1,194,889.54	772,225.97	10,172,352.14			
	10,307,072.30	1,624,795.30	1,759,515.46				
<hr/>							
LIABILITIES							
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ACCOUNTS PAYABLE	0.00	123,592.78	123,592.78	0.00			
10-200-010	0.00	354,000.54	354,000.54				

TRIAL BALANCE - ALL FUNDS
November 2024

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
ACCRUED EXPENSES	0.00	0.00	0.00	0.00			
10-200-011	0.00	0.00	0.00				
DUE TO MDD FUND	17,847.42	0.00	0.00	17,847.42			
10-200-012	16,597.42	0.00	1,250.00				
CASH DRAWER OVER/UNDER	9.00	0.00	0.00	9.00			
10-200-015	9.00	0.00	0.00				
Due to General Fund	0.00	0.00	0.00	0.00			
10-200-020	0.00	0.00	0.00				
CREDIT CARD - CHEVERON	0.00	0.00	0.00	0.00			
10-200-050	0.00	0.00	0.00				
CREDIT CARD - HOME DEPOT	0.00	0.00	0.00	0.00			
10-200-055	0.00	0.00	0.00				
CREDIT CARD - LOWES	0.00	0.00	0.00	0.00			
10-200-058	0.00	0.00	0.00				
CREDIT CARD - PITNEY BOWES	0.00	0.00	0.00	0.00			
10-200-060	0.00	0.00	0.00				
CREDIT CARD - SHELL	0.00	0.00	0.00	0.00			
10-200-065	0.00	0.00	0.00				
CREDIT CARD - WF 7589 BR	0.00	0.00	0.00	0.00			
10-200-080	0.00	0.00	0.00				
CREDIT CARD - WF 7223 - AC	0.00	0.00	0.00	0.00			
10-200-085	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
November 2024

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
CREDIT CARD - WF 7597 MAYOR 10-200-090	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CREDIT CARD - WF 9492 - JM 10-200-095	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CREDIT CARD - WF 3807 YG 10-200-096	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHRISTMAS SAVINGS ROGER HORNER 10-200-098	575.00 525.00	600.00 600.00	25.00 75.00	0.00			
ED- XMAS SAVE 10-200-099	50.00 50.00	0.00 0.00	0.00 0.00	50.00			
PB - XMAS SAVE 10-200-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
AC - XMAS SAVE 10-200-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MC - XMAS SAVE 10-200-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
HF - XMAS SAVE 10-200-103	(100.00) (100.00)	0.00 0.00	0.00 0.00	(100.00)			
JK - XMAS SAVE 10-200-104	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DP - XMAS SAVE 10-200-105	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
BR - XMAS SAVE 10-200-106	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
YG - XMAS SAVE 10-200-107	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
JB - XMAS SAVINGS 10-200-108	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
JASON M - XMAS SAVINGS 10-200-109	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BILLIE CANTU - XMAS 10-200-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHRIS I - XMAS SAVINGS 10-200-111	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TM- XMAS SAVE 10-200-112	1,250.00 1,150.00	1,300.00 1,300.00	50.00 150.00	0.00			
BCRASHER - XMAS SAVE 10-200-113	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BPORTER - XMAS SAVE 10-200-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
AFLORES - XMAS SAVE 10-200-115	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BD- X-MAS FUND 10-200-116	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
DKEIL- XMAS SAVE 10-200-117	1,500.00 1,380.00	1,560.00 1,560.00	60.00 180.00	0.00			
BCOFIELD- XMAS SAVE 10-200-118	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BCROCKER- XMAS SAVE 10-200-119	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ZPD-ST CRT COST 10-200-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
LFLORES X-MAS SAVINGS ACCOUNT 10-200-121	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DBUNTE X-MAS SAVINGS ACCOUNT 10-200-122	1,000.00 920.00	1,040.00 1,040.00	40.00 120.00	0.00			
TBECK- XMAS SAVINGS 10-200-123	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
JVALDEZ - XMAS SAVINGS 10-200-124	2,350.00 2,050.00	2,500.00 2,500.00	150.00 450.00	0.00			
SGOOLSBY- XMAS SAVINGS 10-200-125	625.00 575.00	650.00 650.00	25.00 75.00	0.00			
HRIOS- X-MAS SAVINGS 10-200-126	0.00 3,450.00	0.00 3,600.00	0.00 150.00	0.00			
MVALDEZ - XMAS SAVINGS 10-200-127	1,250.00 1,150.00	1,300.00 1,300.00	50.00 150.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
HULL XMAS SAVINGS 10-200-128	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHRISTMAS SAVINGS T GARCIA JR 10-200-129	0.00 2,300.00	0.00 2,300.00	0.00 0.00	0.00			
CHILD SUPPORT - DAVID TURNAGE 10-200-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHILD SUPPORT DOYLE 10-200-131	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHILD SUPPORT WOLLAM 10-200-132	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHRISTMAS SAVINGS ACC- ADAM Y 10-200-133	520.00 440.00	560.00 560.00	40.00 120.00	0.00			
CHILD SUPPORT MANUEL PEREZ 10-200-134	0.00 0.00	1,264.14 2,106.90	1,264.14 2,106.90	0.00			
AFLAC POST TAX PAYABLE 10-200-145	0.00 0.00	126.00 252.00	126.00 252.00	0.00			
AFLAC PRE TAX PAYABLE 10-200-146	(20.71) 12.96	243.42 583.39	243.42 549.72	(20.71)			
TRANSAMERICA PAYABLE 10-200-147	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCRUED WAGES 10-200-190	23,507.91 23,507.91	0.00 0.00	0.00 0.00	23,507.91			

TRIAL BALANCE - ALL FUNDS
November 2024

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
DUE TO COURT SECURITY 10-200-210	198.79 130.19	0.00 0.00	21.11 89.71	219.90			
DUE TO STREETS FUND 10-200-214	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO TECHNOLOGY 10-200-270	187.43 127.89	0.00 0.00	17.23 76.77	204.66			
CREDIT CARD FEE PAYALBE 10-200-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DEFERRED REVENUES 10-200-310	8,401.59 8,401.59	0.00 0.00	0.00 0.00	8,401.59			
FELPS CUSTOMER PAYMENTS 10-200-320	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO DEBT SERVICE 10-200-402	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO WATER 10-200-405	125.00 125.00	0.00 0.00	0.00 0.00	125.00			
DUE TO WELL PROJECTS 10-200-406	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO WATER IMPACT FEES 10-200-407	316.32 316.32	0.00 0.00	0.00 0.00	316.32			
DUE TO SEWER IMPACT FEES 10-200-408	32.43 32.43	0.00 0.00	0.00 0.00	32.43			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
PD TEMP HOLD ACCOUNT 10-200-420	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CREDIT CARD FEE PAYABLE 10-205-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
COURT COST PAYABLE 10-210-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TIME PAYMENT FEE PAYABLE 10-210-115	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
COLLECTIONS PAYABLE 10-210-120	17,834.25 15,984.59	0.00 0.00	671.46 2,521.12	18,505.71			
CHILD SUPPORT PAYABLE 10-215-125	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DEFERRED COMP PAYABLE 10-215-132	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FICA PAYABLE 10-215-140	1,832.80 1,989.50	23,821.02 40,360.66	15,806.98 32,189.92	(6,181.24)			
MEDICAL PAYABLE 10-215-145	13,571.87 30,252.59	16,460.59 51,390.68	15,712.12 33,961.49	12,823.40			
TMRS PAYABLE 10-215-155	8,762.05 13,383.99	26,477.76 44,338.58	12,774.96 26,013.84	(4,940.75)			
INCOME TAX PAYABLE 10-215-160	4,070.69 3,945.00	10,995.60 18,450.38	7,428.20 15,008.67	503.29			

TRIAL BALANCE - ALL FUNDS
November 2024

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
FUND BALANCE	1,769,880.96	0.00	0.00	1,769,880.96			
10-270-000	1,769,880.96	0.00	0.00				
DEPOSIT CLEARING ACCOUNT	0.00	0.00	0.00	0.00			
10-270-010	0.00	0.00	0.00				
CHIPS CONTROL ACCOUNT	0.00	0.00	0.00	0.00			
10-270-020	0.00	0.00	0.00				
RESTRICTED FOR STREET REPAIR	0.00	0.00	0.00	0.00			
10-300-110	0.00	0.00	0.00				
NONSPENDABLE PREPAIDS	0.00	0.00	0.00	0.00			
10-300-120	0.00	0.00	0.00				
PARK/ BASEBALL DEPOSIT REFUND	(295.00)	325.00	275.00	(345.00)			
10-400-200	105.00	1,275.00	825.00				
Fund Balance	1,219,086.79	0.00	0.00	1,219,086.79			
11-270-000	1,219,086.79	0.00	0.00				
DEPOSIT CLEARING ACCOUNT	0.00	0.00	0.00	0.00			
11-270-010	0.00	0.00	0.00				
DUE FROM MDD	0.00	0.00	0.00	0.00			
12-110-503	0.00	0.00	0.00				
DUE TO GENERAL FUND	0.00	0.00	0.00	0.00			
12-200-010	0.00	0.00	0.00				
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00			
12-200-011	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
CREDIT CARD- WF - MDD 12-200-085	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
XMAS SAVINGS - FELICIA CARVAJA 12-200-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCRUED WAGES 12-200-190	777.29 777.29	0.00 0.00	0.00 0.00	777.29			
FICA LIABILITY 12-215-140	(276.90) (276.90)	1,065.82 1,684.46	698.96 1,317.60	(643.76)			
FICA LIABILITY 12-215-145	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MEDICAL PAYABLE 12-215-146	3.20 59.09	55.88 167.65	55.88 111.76	3.20			
TMRS PAYABLE 12-215-155	(1,638.58) 353.42	988.18 3,474.27	558.27 1,052.36	(2,068.49)			
FEDERAL TAX LIABILITY 12-215-160	(9.90) (9.90)	548.52 847.14	357.23 655.85	(201.19)			
FUND BALANCE 12-270-000	2,368,656.05 2,368,656.05	0.00 0.00	0.00 0.00	2,368,656.05			
DEPOSIT CLEARING CONTROL ACCT 12-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHIPS CONTROL ACCOUNT 12-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
SALES TAX RECEIVABLE 14-110-430	(57,318.02)	0.00	0.00	(57,318.02)			
ACCOUNTS PAYABLE 14-200-010	0.00	0.00	0.00	0.00			
DUE TO GENERAL 14-200-100	0.00	0.00	0.00	0.00			
FUND BALANCE 14-270-000	546,319.79	0.00	0.00	546,319.79			
DEPOSIT CLEARING CONTROL ACCT 14-270-010	0.00	0.00	0.00	0.00			
CHIPS CONTROL ACCOUNT 14-270-020	0.00	0.00	0.00	0.00			
ACCOUNTS PAYABLE 15-200-010	0.00	0.00	0.00	0.00			
FUND BALANCE 15-270-000	206,945.83	0.00	0.00	206,945.83			
DEPOSIT CLEARING ACCOUNT 15-270-010	0.00	0.00	0.00	0.00			
ACCOUNTS PAYABLE 16-200-010	0.00	0.00	0.00	0.00			
FUND BALANCE 16-270-000	1,912.36	0.00	0.00	1,912.36			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
DEPOSIT CLEARING CONTROL ACCT 16-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCOUNTS PAYABLE 18-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DEFERRED REVENUE 18-200-310	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FUND BALANCE 18-270-000	(10,515.12) (10,515.12)	0.00 0.00	0.00 0.00	(10,515.12)			
DEPOSIT CLEARING CONTROL ACCT 18-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCOUNTS PAYABLE 20-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FUND BALANCE 20-270-000	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DEPOSIT CLEARING CONTROL ACCT 20-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHIPS CONTROL ACCOUNT 20-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCOUNTS PAYABLE 25-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO GENERAL FUND 25-200-011	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
FUND BALANCE	475.53	0.00	0.00	475.53			
25-270-000	475.53	0.00	0.00				
DEPOSIT CLEARING CONTROL ACCT	0.00	0.00	0.00	0.00			
25-270-010	0.00	0.00	0.00				
CHIPS CONTROL ACCOUNT	0.00	0.00	0.00	0.00			
25-270-020	0.00	0.00	0.00				
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00			
35-200-010	0.00	0.00	0.00				
FUND BALANCE	16,041.93	0.00	0.00	16,041.93			
35-270-000	16,041.93	0.00	0.00				
DEPOSIT CLEARING CONTROL ACCT	0.00	0.00	0.00	0.00			
35-270-010	0.00	0.00	0.00				
CHIPS CONTROL ACCOUNT	0.00	0.00	0.00	0.00			
35-270-020	0.00	0.00	0.00				
PAYCLIX PAYMENTS	(83,749.17)	209,682.50	360,203.88	66,772.21			
40-110-201	(86,784.65)	305,449.19	459,006.05				
ACCOUNTS PAYABLE	0.00	132,882.72	132,882.72	0.00			
40-200-010	0.00	693,055.38	693,055.38				
CASH OVER/SHORT ACCOUNT	0.00	0.00	0.00	0.00			
40-200-015	0.00	0.00	0.00				
DUE TO GENERAL FUND	109,936.95	0.00	0.00	109,936.95			
40-200-020	110,413.23	476.28	0.00				

TRIAL BALANCE - ALL FUNDS
November 2024

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
DUE TO WATER CAPITAL FUND	0.00	0.00	0.00	0.00			
40-200-050	0.00	0.00	0.00				
MKRUEGER - XMAS SAVE	0.00	0.00	0.00	0.00			
40-200-100	0.00	0.00	0.00				
LSCOTT - XMAS SAVE	0.00	0.00	0.00	0.00			
40-200-101	0.00	0.00	0.00				
KMARKS- XMAS SAVE	0.00	0.00	0.00	0.00			
40-200-102	0.00	0.00	0.00				
JW-X-MAS SAVINGS	0.00	0.00	0.00	0.00			
40-200-103	0.00	0.00	0.00				
THELGESON XMAS	0.00	0.00	0.00	0.00			
40-200-104	0.00	0.00	0.00				
ACCRUED WAGES	1,947.50	0.00	0.00	1,947.50			
40-200-110	1,947.50	0.00	0.00				
BCOFIELD- XMAS SAVE	0.00	0.00	0.00	0.00			
40-200-118	0.00	0.00	0.00				
JD- XMAS SAVINGS	1,000.00	1,080.00	80.00	0.00			
40-200-119	840.00	1,080.00	240.00				
AFLAC PAYABLE	0.00	159.78	159.78	0.00			
40-200-125	0.00	319.56	319.56				
FICA PAYABLE	(1,766.16)	2,071.30	1,267.78	(2,569.68)			
40-200-140	(1,619.16)	3,407.78	2,457.26				

TRIAL BALANCE - ALL FUNDS
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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
MEDICARE PAYABLE 40-200-145	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MEDICAL PAYABLE 40-200-150	(10,031.44) (6,844.93)	2,280.90 7,377.47	2,280.90 4,190.96	(10,031.44)			
TMRS PAYABLE 40-200-155	(13,224.98) 952.24	1,967.54 17,117.47	1,031.57 2,004.28	(14,160.95)			
INCOME TAX PAYABLE 40-200-160	(4,135.11) (3,935.10)	1,243.43 1,965.90	581.57 1,104.03	(4,796.97)			
OVERPAYMENT 40-200-200	15,684.61 15,684.61	0.00 0.00	0.00 0.00	15,684.61			
WATER DEPOSITS 40-200-210	100,213.48 100,213.48	0.00 0.00	0.00 0.00	100,213.48			
ACCRUED VACATION 40-200-220	7,321.04 7,321.04	0.00 0.00	0.00 0.00	7,321.04			
CREDI CARD FEE PAYABLE 40-200-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCRUED INTEREST PAYABLE 40-220-300	10,163.00 10,163.00	0.00 0.00	0.00 0.00	10,163.00			
BOND OUTSTANDING 40-250-100	2,265,000.00 2,265,000.00	0.00 0.00	0.00 0.00	2,265,000.00			
SARA LOAN 2005 (LT LIABILITY) 40-250-110	202,253.59 202,253.59	0.00 0.00	0.00 0.00	202,253.59			

TRIAL BALANCE - ALL FUNDS
November 2024

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
BONDS OUTSTANDING - 2011 40-250-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CURRENT PORTION OF BONDS O/S 40-250-130	224,985.00 224,985.00	0.00 0.00	0.00 0.00	224,985.00			
CUR POTION OF BONDS O/S CONT 40-250-140	(224,985.00) (224,985.00)	0.00 0.00	0.00 0.00	(224,985.00)			
PREMIUM ON BONDS 40-250-150	113,360.00 113,360.00	0.00 0.00	0.00 0.00	113,360.00			
FUND BALANCE 40-270-000	(411,203.45) (411,203.45)	0.00 0.00	0.00 0.00	(411,203.45)			
DEPOSIT CLEARING CONTROL ACCT 40-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CHIPS CONTROL ACCOUNT 40-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
RETAINED EARNINGS 40-300-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
REPAIR FUND 40-300-110	5,112.59 5,112.59	0.00 0.00	0.00 0.00	5,112.59			
SINKING FUND 40-300-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INVESTED IN CAPITAL ASSETS 40-300-210	1,703,511.67 1,703,511.67	0.00 0.00	0.00 0.00	1,703,511.67			

TRIAL BALANCE - ALL FUNDS
November 2024

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
ACCOUNTS PAYABLE 41-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ACCRUED EXPENSES 41-200-011	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE TO GENERAL FUND 41-200-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FUND BALANCE 41-270-000	85.73 85.73	0.00 0.00	0.00 0.00	85.73			
DEPOSIT CLEARING CONTROL ACCOU 41-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TRANSFER OUT 41-900-200	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DUE FROM GENERAL FUND 50-200-407	(316.32) (316.32)	0.00 0.00	0.00 0.00	(316.32)			
DEPOSIT CLEARING CONTROL ACCT 50-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FUND BALANCE 50-300-010	76,063.66 76,063.66	0.00 0.00	0.00 0.00	76,063.66			
DUE FROM GENERAL FUND 51-200-408	(32.43) (32.43)	0.00 0.00	0.00 0.00	(32.43)			
DEPOSIT CLEARING CONTROL ACCT 51-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
FUND BALANCE	13,685.52	0.00	0.00	13,685.52			
51-300-010	13,685.52	0.00	0.00				
* TOTAL LIABILITIES	10,266,623.33	566,842.88	678,531.94	10,378,312.39			
	10,307,072.30	1,564,590.68	1,635,830.77				
<hr/>							
R E V E N U E S							
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AD VALORUM TAXES - CURRENT	973.31	0.00	190,580.30	191,553.61			
10-400-010	0.00	0.00	191,553.61				
AD VALORUM TAXES - DELINQUENT	0.00	0.00	0.00	0.00			
10-400-015	0.00	0.00	0.00				
AD VALORUM TAXES - ATT FEES	0.00	0.00	0.00	0.00			
10-400-020	0.00	0.00	0.00				
AD VALORUM TAXES - PEN & INT	0.71	0.00	149.56	150.27			
10-400-025	0.00	0.00	150.27				
AD VALORUM TAXES - TAX CERT	0.00	0.00	0.00	0.00			
10-400-030	0.00	0.00	0.00				
HEB PROPERTY TAX	0.00	0.00	0.00	0.00			
10-400-035	0.00	0.00	0.00				
POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00			
10-400-040	0.00	0.00	0.00				
BALL FIELD USAGE	230.00	0.00	945.00	1,175.00			
10-400-049	0.00	0.00	1,175.00				

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
PARK USE INCOME 10-400-050	220.00 0.00	0.00 125.00	100.00 445.00	320.00			
PARK GRANT REIMBURSEMENT 10-400-051	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CUSTOMER SERVICE INSPECTIONS 10-400-055	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FOOD LICENSE INCOME 10-400-060	575.00 0.00	0.00 0.00	775.00 1,350.00	1,350.00			
PERMITS 10-400-065	1,275.00 0.00	0.00 0.00	1,544.64 2,819.64	2,819.64			
VARIANCE, ZONING, SUP REQUEST 10-400-066	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CREDIT CARD REWARD REVENUE 10-400-070	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
CONTRACTOR REGISTRATION 10-400-071	700.00 0.00	0.00 0.00	300.00 1,000.00	1,000.00			
FELPS REBATE REVENUE 10-400-075	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST INCOME 10-400-080	280.45 0.00	0.00 0.00	206.03 486.48	486.48			
RESTITUTION 10-400-090	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
MISC INCOME	5,157.00	5,151.00	0.00	6.00			
10-400-095	0.00	5,151.00	5,157.00				
OPIOID SETTLEMENT	0.00	0.00	0.00	0.00			
10-400-096	0.00	0.00	0.00				
POLICE SECURITY	0.00	0.00	0.00	0.00			
10-400-097	0.00	0.00	0.00				
STATE SALES TAX	103,979.00	0.00	114,071.49	218,050.49			
10-400-110	0.00	0.00	218,050.49				
STREET SALES TAX	0.00	0.00	0.00	0.00			
10-400-111	0.00	0.00	0.00				
PROPERTY RELEIF SALES TAX	25,994.75	0.00	28,517.87	54,512.62			
10-400-115	0.00	0.00	54,512.62				
MIXED BEVERAGE TAX	2,502.38	0.00	2,562.97	5,065.35			
10-400-120	0.00	0.00	5,065.35				
NSF CHECK FEE	0.00	0.00	0.00	0.00			
10-400-125	0.00	0.00	0.00				
FRANCHISE TAX	19,235.04	0.00	3,821.71	23,056.75			
10-400-150	0.00	0.00	23,056.75				
AMERICAN TOWER LEASE	0.00	0.00	0.00	0.00			
10-400-151	0.00	0.00	0.00				
SALE OF PROPERTY	0.00	0.00	0.00	0.00			
10-400-152	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
November 2024

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
CERTIFICATE OF OCCUPANCY 10-400-155	50.00 0.00	0.00 0.00	50.00 100.00	100.00			
LITTLE LEAGUE ANNUAL FEES 10-400-156	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
LEASE PROCEEDS 10-400-190	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GRANT REVENUE PD EQUIP 10-400-205	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GRANT REVENUE - PARK PROJECT 10-400-215	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GRANT - CARES ACT - GEN 10-400-216	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
LEOSE TRAINING INCOME 10-400-451	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
PD NATIONAL NIGHT OUT 10-400-455	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
PD GOLF TOURAMENT REVENUE 10-400-456	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MISCELLANEOUS POLICE INCOME 10-400-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
COURT HOUSE SECURITY FEE 10-410-210	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
COURT COSTS - DEFERRED FEE 10-410-215	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME ADJ 10-410-220	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COST INCOME: FIN 10-410-225	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME IDF 10-410-230	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME: JR 10-410-235	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME JSI 10-410-240	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME: LOO 10-410-245	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME MV 10-410-250	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS - SCHOOL ZON 10-410-257	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COST INCOME: ST 10-410-260	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME STT 10-410-265	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
STATE COURT COSTS INCOME: TE 10-410-270	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME TIN 10-410-275	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS INCOME: WA 10-410-280	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE COURT COSTS DISMISSAL FE 10-410-284	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MISC INCOME 10-410-285	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
LVISD SRO OFFICER 10-410-286	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
OMNI COLLECTIONS 10-410-290	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
COPS LVISD 10-410-296	3,447.50 0.00	0.00 0.00	2,887.50 6,335.00	6,335.00			
LVISD ADMINISTRATION FEES 10-410-297	413.70 0.00	0.00 0.00	362.48 776.18	776.18			
POLICE REPORTS 10-410-298	54.00 0.00	0.00 0.00	47.10 101.10	101.10			
LEASE PROCEED INCOME 10-410-299	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

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
MDD OVERHEAD TRANSFER IN 10-410-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MDD TRANSFER IN 10-410-301	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INDINGENT DEFENSE FUND (IDF) 10-415-315	4.00 0.00	0.00 0.00	0.00 4.00	4.00			
LOCAL TRAFFIC FINE 10-415-320	63.24 0.00	0.00 0.00	101.03 164.27	164.27			
LOCAL CONSOLIDATED COURT COST 10-415-321	154.00 0.00	0.00 0.00	0.00 154.00	154.00			
MOVING VIOLATION FEE (MVF) 10-415-325	0.10 0.00	0.00 0.00	0.00 0.10	0.10			
STATE JURY FEE (JRF) 10-415-330	8.00 0.00	0.00 0.00	0.00 8.00	8.00			
LOCAL JURY 10-415-331	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STATE JUDICIAL SUPPORT FUND (J) 10-415-335	12.00 0.00	0.00 0.00	0.00 12.00	12.00			
STATE CONSOLIDATED COURT COST 10-415-340	2,064.00 0.00	0.00 0.00	3,020.99 5,084.99	5,084.99			
STATE TRAFFIC FINE (STF) 10-415-345	984.02 0.00	0.00 0.00	1,671.51 2,655.53	2,655.53			

TRIAL BALANCE - ALL FUNDS
November 2024

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
TECHNOLOGY FUND	0.00	0.00	0.00	0.00			
10-415-350	0.00	0.00	0.00				
FINE	4,160.85	0.00	3,820.37	7,981.22			
10-415-355	0.00	0.00	7,981.22				
TIME PAYMENT FEE	0.00	0.00	0.00	0.00			
10-415-360	0.00	0.00	0.00				
WARRANT FEE	800.00	0.00	300.00	1,100.00			
10-415-365	0.00	0.00	1,100.00				
ADMINISTRATIVE FEE	60.00	0.00	294.08	354.08			
10-415-370	0.00	0.00	354.08				
DISMISSAL FEE	20.00	0.00	160.00	180.00			
10-415-371	0.00	0.00	180.00				
ARREST FEE	170.00	0.00	250.41	420.41			
10-415-372	0.00	0.00	420.41				
COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00			
10-415-375	0.00	0.00	0.00				
OMNI COLLECTION FEE	160.00	0.00	65.49	225.49			
10-415-380	0.00	0.00	225.49				
DEFERRED FEE	805.45	0.00	1,059.05	1,864.50			
10-415-385	0.00	0.00	1,864.50				
CHILD SAFETY FINE	0.00	0.00	0.00	0.00			
10-415-390	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 November 2024

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
SCHOOL ZONE VIOLATION FEE 10-415-391	0.00 0.00	0.00 0.00	25.00 25.00	25.00			
TRUANCY PREVENTION FEE 10-415-392	109.00 0.00	0.00 0.00	250.40 359.40	359.40			
SEATBELT FEE 10-415-393	(6,029.68) 0.00	0.00 6,029.68	0.00 0.00	(6,029.68)			
LOCAL TRUANCY PREVENTION 10-415-394	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
RESTITUTION INCOME 10-415-395	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
COURT SECURITY FEES 10-415.310	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GAIN ON SALE OF FIXED ASSETS 10-420-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MUNICIPAL DEVELOPMENT DISTRICT 10-420-403	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
POLICE GOLF TOUR 10-520-286	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2024 SERIES COO PROCEEDS 11-400-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BOND ADDITIONAL FEES 11-400-015	0.00 0.00	0.00 0.00	0.00 0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
INTEREST INCOME 11-400-080	139.03 0.00	0.00 0.00	102.14 241.17	241.17			
BANK INTEREST 12-400-080	1,364.68 0.00	0.00 0.00	1,207.66 2,572.34	2,572.34			
MISC INCOME 12-400-095	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MUNICIPAL DEVELOPMENT DISTRICT 12-400-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
SALES TAX 12-400-110	51,095.60 0.00	0.00 0.00	56,269.75 107,365.35	107,365.35			
EVENT VENDORS/DONATIONS 12-400-120	1,250.00 0.00	0.00 0.00	1,100.00 2,350.00	2,350.00			
TRANSFER FROM HOT 12-400-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STREET MAINTENANCE TAX 14-400-010	25,994.75 0.00	0.00 0.00	28,517.87 54,512.62	54,512.62			
INTEREST INCOME 14-400-080	107.58 0.00	0.00 0.00	79.03 186.61	186.61			
INTEREST INCOME 15-400-080	85.96 0.00	0.00 0.00	63.15 149.11	149.11			
HOTEL TAX REVENUE 15-400-100	4,973.48 0.00	0.00 0.00	5,532.82 10,506.30	10,506.30			

TRIAL BALANCE - ALL FUNDS
November 2024

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
FORFEITURES	0.00	0.00	0.00	0.00			
16-400-010	0.00	0.00	0.00				
INTEREST	0.67	0.00	0.49	1.16			
16-400-080	0.00	0.00	1.16				
GENERAL - CARES ACT GRANT	0.00	0.00	0.00	0.00			
18-400-100	0.00	0.00	0.00				
PD - AACOG - COVID GRANT	0.00	0.00	0.00	0.00			
18-410-100	0.00	0.00	0.00				
PD - AACOG BODY ARM GRANT REV	0.00	0.00	0.00	0.00			
18-415-100	0.00	0.00	0.00				
PD AACOG TRAINING/ AED GRANT	0.00	0.00	0.00	0.00			
18-416-100	0.00	0.00	0.00				
PD/FIRE RADIO GRANT	0.00	0.00	0.00	0.00			
18-417-100	0.00	0.00	0.00				
ACOG 2023 GRANT PD	0.00	0.00	0.00	0.00			
18-418-100	0.00	0.00	0.00				
PARK - GRANTS	0.00	0.00	0.00	0.00			
18-420-100	0.00	0.00	0.00				
GVEC POWER UP GRANT REVENUE	0.00	0.00	0.00	0.00			
18-430-100	0.00	0.00	0.00				
FEMA COVID RECOVERY REVENUE	0.00	0.00	0.00	0.00			
18-440-100	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
AD VALOREM TAX 20-100-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TRANSFER FROM OTHER FUNDS 20-100-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST 20-100-103	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
DEFERRED REVENUE 20-200-310	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
AD VALORUM TAXES - CURRENT 20-400-010	0.00 0.00	0.00 0.00	55,122.96 55,122.96	55,122.96			
AD VALORUM TAXES - PEN & INT 20-400-025	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST INCOME 20-400-080	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
Misc Income 20-400-285	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TRANSFER IN 20-900-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST 25-400-080	0.11 0.00	0.00 0.00	0.08 0.19	0.19			
COURTHOUSE SECURITY FEES 25-410-210	108.90 0.00	0.00 0.00	245.38 354.28	354.28			

TRIAL BALANCE - ALL FUNDS
November 2024

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
INTEREST	7.13	0.00	5.24	12.37			
35-400-080	0.00	0.00	12.37				
STATE COURT COST - TECH FEE	95.54	0.00	200.32	295.86			
35-410-270	0.00	0.00	295.86				
INTEREST INCOME	0.00	0.00	0.00	0.00			
40-400-080	0.00	0.00	0.00				
MISC INCOME	0.00	0.00	0.00	0.00			
40-400-095	0.00	0.00	0.00				
NSF CHECK FEE	35.00	0.00	35.00	70.00			
40-400-125	0.00	0.00	70.00				
SALES TAX INCOME	2,674.24	0.00	2,653.74	5,327.98			
40-400-505	0.00	0.00	5,327.98				
WATER SALES	76,141.19	272.75	96,387.50	172,255.94			
40-400-510	0.00	272.75	172,528.69				
SEWER SALES	21,641.98	0.00	24,268.98	45,910.96			
40-400-520	0.00	0.00	45,910.96				
INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00			
40-400-525	0.00	0.00	0.00				
PENALTIES	970.88	0.00	494.89	1,465.77			
40-400-530	0.00	0.00	1,465.77				
METER TAMPERING FEE	0.00	0.00	0.00	0.00			
40-400-535	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
November 2024

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
OPER & MAINTENANCE	2,834.87	3.00	2,485.90	5,317.77			
40-400-540	0.00	3.00	5,320.77				
GARBAGE SALES	40,594.76	0.00	39,708.86	80,303.62			
40-400-550	0.00	0.00	80,303.62				
OVERPAYMENT	150.40	1,463.35	590.28	(722.67)			
40-400-555	0.00	1,877.95	1,155.28				
NEW WATER METER FEES	286.00	0.00	0.00	286.00			
40-400-560	0.00	0.00	286.00				
NEW WATER CONSTRUCTIONS FEE	0.00	0.00	1,539.23	1,539.23			
40-400-562	0.00	0.00	1,539.23				
NEW SEWER CONSTRUCTION FEES	0.00	0.00	0.00	0.00			
40-400-565	0.00	0.00	0.00				
RECONNECTIONS	232.36	0.00	115.72	348.08			
40-400-570	0.00	0.00	348.08				
SEWER IMPACT FEES	0.00	0.00	0.00	0.00			
40-400-580	0.00	0.00	0.00				
WATER IMPACT FEES	0.00	0.00	0.00	0.00			
40-400-585	0.00	0.00	0.00				
WATER DEPOSITS	2,592.03	0.00	800.00	3,392.03			
40-400-590	0.00	57.97	3,450.00				
ADMIN FEE	400.00	0.00	125.00	525.00			
40-400-591	0.00	0.00	525.00				

TRIAL BALANCE - ALL FUNDS
November 2024

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
GREASE TRAP PERMITS 40-400-592	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
ADJUSTMENTS 40-400-595	0.00 0.00	1,263.48 1,263.48	1,285.80 1,285.80	22.32			
METER REPLACEMENT INCOME 40-400-825	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
WELL PROJECTS 2009 40-400-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INFRASTRUCTURE GRANT LOAN 40-400-902	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
NEW LOAN WATER WELL 40-400-903	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FEMA COVID RECOVERY REVENUE 40-440-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2016 SERIES COO PROCEEDS 41-400-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST INCOME 41-400-080	0.03 0.00	0.00 0.00	0.02 0.05	0.05			
ELEVATED TOWER CONSTRUCTION 41-530-900	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST INCOME 50-400-080	34.00 0.00	0.00 0.00	24.98 58.98	58.98			

TRIAL BALANCE - ALL FUNDS
November 2024

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 IMPACT FEES 50-400-585	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
INTEREST INCOME 51-400-080	6.13 0.00	0.00 0.00	4.50 10.63	10.63			
SEWER IMPACT FEES 51-400-580	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
* TOTAL REVENUES	402,450.12 0.00	8,153.58 14,780.83	676,907.27 1,085,984.64	1,071,203.81			
<hr/>							
E X P E N S E S							
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WAGES - CODE ENFORCEMENT 10-500-010	0.00 0.00	1,353.87 1,353.87	0.00 0.00	1,353.87			
OVERTIME 10-500-015	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
SOCIAL SECURITY 10-500-110	0.00 0.00	103.57 103.57	0.00 0.00	103.57			
TMRS 10-500-115	0.00 0.00	70.67 70.67	0.00 0.00	70.67			
EMPLOYEE INSURANCE 10-500-150	0.00 0.00	2.72 2.72	0.00 0.00	2.72			
OFFICE EXPENSE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-500-210	0.00	0.00	0.00				
OFFICE SUPPLIES	0.00	0.00	0.00	0.00			
10-500-220	0.00	0.00	0.00				
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00			
10-500-230	0.00	0.00	0.00				
TELEPHONE	0.00	0.00	0.00	0.00			
10-500-240	0.00	0.00	0.00				
UNIFORMS	0.00	0.00	0.00	0.00			
10-500-250	0.00	0.00	0.00				
TECHNOLOGY/SOFTWARE UPGRADES	0.00	0.00	0.00	0.00			
10-500-270	0.00	0.00	0.00				
MEDIA	0.00	0.00	0.00	0.00			
10-500-271	0.00	0.00	0.00				
CONTRACT SERVICES - BV	1,308.50	0.00	0.00	1,308.50			
10-500-300	0.00	1,308.50	0.00				
FIRE INSPECTIONS SERVICES	0.00	3,000.00	0.00	3,000.00			
10-500-301	0.00	3,000.00	0.00				
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00			
10-500-310	0.00	0.00	0.00				
WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00			
10-500-320	0.00	0.00	0.00				
BONDING	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-500-330	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00			
10-500-410	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - P&Z	0.00	0.00	0.00	0.00			
10-500-411	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - LEGAL	0.00	0.00	0.00	0.00			
10-500-420	0.00	0.00	0.00				
MUNI CODES	0.00	251.37	0.00	251.37			
10-500-425	0.00	251.37	0.00				
EMPLOYEE TRAINING	460.00	125.00	0.00	585.00			
10-500-450	0.00	585.00	0.00				
VEHICLE FUEL	0.00	0.00	0.00	0.00			
10-500-610	0.00	0.00	0.00				
VEHICLE REPAIR	0.00	0.00	0.00	0.00			
10-500-620	0.00	0.00	0.00				
MISCELLANEOUS	0.00	0.00	0.00	0.00			
10-500-920	0.00	0.00	0.00				
WAGES - GENERAL	15,813.61	16,199.20	0.00	32,012.81			
10-510-010	0.00	32,012.81	0.00				
OVERTIME	0.00	0.00	0.00	0.00			
10-510-015	0.00	0.00	0.00				
CAR/ PHONE ALLOWANCE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-510-020	0.00	0.00	0.00				
PAYROLL TAXES	1,208.33	1,237.82	0.00	2,446.15			
10-510-110	0.00	2,446.15	0.00				
TMRS	825.47	845.60	0.00	1,671.07			
10-510-115	0.00	1,671.07	0.00				
EMPLOYEE INSURANCE	2,595.88	2,595.88	0.00	5,191.76			
10-510-150	0.00	5,191.76	0.00				
AFLAC	0.00	0.00	0.00	0.00			
10-510-159	0.00	0.00	0.00				
OFFICE EXPENSE	193.90	174.52	0.00	368.42			
10-510-210	0.00	368.42	0.00				
OFFICE EQUIPMENT RENTALS	579.00	1,256.99	0.00	1,835.99			
10-510-212	0.00	1,835.99	0.00				
BUILDING EXPENSE - CH	7,400.00	0.00	0.00	7,400.00			
10-510-214	0.00	7,400.00	0.00				
OFFICE CLEANING	500.00	500.00	0.00	1,000.00			
10-510-215	0.00	1,000.00	0.00				
OFFICE SUPPLIES	679.79	192.45	0.00	872.24			
10-510-220	0.00	872.24	0.00				
DUES AND SUBSCRIPTIONS	364.99	14.99	0.00	379.98			
10-510-230	0.00	379.98	0.00				
TELEPHONE	684.72	782.60	0.00	1,467.32			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-510-240	0.00	1,467.32	0.00				
UNIFORMS	0.00	282.50	0.00	282.50			
10-510-250	0.00	282.50	0.00				
POSTAGE	70.19	120.19	0.00	190.38			
10-510-260	0.00	190.38	0.00				
TECHNOWLEDGE/SOFTWARE UPGRADI	31,519.78	5,517.85	0.00	37,037.63			
10-510-270	0.00	37,037.63	0.00				
RETURNED CHECKS	0.00	0.00	0.00	0.00			
10-510-280	0.00	0.00	0.00				
UTILITIES	799.46	768.65	0.00	1,568.11			
10-510-290	0.00	1,568.11	0.00				
NATIONAL NIGHT EXPENSES	214.22	0.00	0.00	214.22			
10-510-300	0.00	214.22	0.00				
PROPERTY & LIABILITY INSURANCE	14,781.39	0.00	0.00	14,781.39			
10-510-310	0.00	14,781.39	0.00				
WORKERS COMP INSURANCE	260.95	0.00	0.00	260.95			
10-510-320	0.00	260.95	0.00				
BONDING	0.00	0.00	0.00	0.00			
10-510-330	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00			
10-510-410	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - LEGAL	984.00	303.06	0.00	1,287.06			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-510-420	0.00	1,287.06	0.00				
LEGAL & PROFESSIONAL - COLLECT	1,745.76	0.00	0.00	1,745.76			
10-510-421	0.00	1,745.76	0.00				
FOOD LICENSE EXPENSE	500.00	500.00	0.00	1,000.00			
10-510-435	0.00	1,000.00	0.00				
EMPLOYEE TRAINING	40.00	240.00	0.00	280.00			
10-510-450	0.00	280.00	0.00				
WCAD COLLECTION FEE	0.00	0.00	0.00	0.00			
10-510-451	0.00	0.00	0.00				
WCAC QUARTERLY PAYMENT	0.00	1,664.19	0.00	1,664.19			
10-510-452	0.00	1,664.19	0.00				
AUDIT EXPENSE	0.00	0.00	0.00	0.00			
10-510-460	0.00	0.00	0.00				
ELECTION EXPENSE	189.00	365.00	0.00	554.00			
10-510-465	0.00	554.00	0.00				
BANK SERVICE CHARGES	(417.20)	0.00	0.00	(417.20)			
10-510-470	0.00	326.59	743.79				
MERCHANT CREDIT CARD FEES	0.00	0.00	0.00	0.00			
10-510-471	0.00	0.00	0.00				
CONTRACT LABOR	0.00	0.00	0.00	0.00			
10-510-475	0.00	0.00	0.00				
CONTRACT SERVICES - CSI	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-510-476	0.00	0.00	0.00				
ADS	82.10	0.00	0.00	82.10			
10-510-490	0.00	82.10	0.00				
ALARM SERVICES	0.00	0.00	0.00	0.00			
10-510-495	0.00	0.00	0.00				
VEHICLE PURCHASE	0.00	25,367.94	5,151.00	20,216.94			
10-510-600	0.00	25,367.94	5,151.00				
VEHICLE FUEL	0.00	0.00	0.00	0.00			
10-510-610	0.00	0.00	0.00				
VEHICLE REPAIR	0.00	0.00	0.00	0.00			
10-510-620	0.00	0.00	0.00				
GENERAL SUPPLIES	0.00	31.47	0.00	31.47			
10-510-670	0.00	31.47	0.00				
EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00			
10-510-690	0.00	0.00	0.00				
LIBRARY DONATION	0.00	0.00	0.00	0.00			
10-510-700	0.00	0.00	0.00				
CHILD ADVOCACY	0.00	0.00	0.00	0.00			
10-510-710	0.00	0.00	0.00				
ANIMAL CONTROL CONTRACT	0.00	0.00	0.00	0.00			
10-510-720	0.00	0.00	0.00				
CITY PARK	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-510-755	0.00	0.00	0.00				
CONTINGENCY FUND	0.00	0.00	0.00	0.00			
10-510-900	0.00	0.00	0.00				
MISCELLANEOUS EXPENSE	102.70	0.00	0.00	102.70			
10-510-920	0.00	102.70	0.00				
FELPS EXPENSE	0.00	0.00	0.00	0.00			
10-510-921	0.00	0.00	0.00				
HEB SALES TAX EXPENSE	0.00	0.00	0.00	0.00			
10-510-930	0.00	0.00	0.00				
HEB PROPERTY TAX EXPENSE	0.00	0.00	0.00	0.00			
10-510-931	0.00	0.00	0.00				
WAGES - COURT	2,361.16	1,953.87	0.00	4,315.03			
10-515-010	0.00	4,315.03	0.00				
OVERTIME	0.00	0.00	0.00	0.00			
10-515-015	0.00	0.00	0.00				
PAYROLL TAXES	180.63	149.48	0.00	330.11			
10-515-110	0.00	330.11	0.00				
TMRS	91.93	70.67	0.00	162.60			
10-515-115	0.00	162.60	0.00				
EMPLOYEE INSURANCE	0.00	2.72	0.00	2.72			
10-515-150	0.00	2.72	0.00				
OFFICE EXPENSE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-515-210	0.00	0.00	0.00				
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00			
10-515-230	0.00	0.00	0.00				
COURT TECHNOLOGY	0.00	0.00	0.00	0.00			
10-515-270	0.00	0.00	0.00				
TECHNOLOGY/SOFTWARE UPGRADES	260.00	260.00	0.00	520.00			
10-515-271	0.00	520.00	0.00				
WORKERS COMP INSURANCE	58.24	0.00	0.00	58.24			
10-515-320	0.00	58.24	0.00				
PROSECUTOR SERVICES	1,304.30	0.00	0.00	1,304.30			
10-515-415	0.00	1,304.30	0.00				
JURY EXPENSE	(2.10)	0.00	5.01	(7.11)			
10-515-420	0.00	0.00	7.11				
EMPLOYEE TRAINING	150.00	150.00	0.00	300.00			
10-515-450	0.00	300.00	0.00				
OMNI COLLECTION	180.00	0.00	0.00	180.00			
10-515-474	0.00	180.00	0.00				
STATE COURT COSTS	0.00	0.00	0.00	0.00			
10-515-550	0.00	0.00	0.00				
WAGES - POLICE	67,864.65	65,079.68	0.00	132,944.33			
10-520-010	0.00	134,435.33	1,491.00				
CONTRACT LABOR	200.00	1,300.00	0.00	1,500.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-520-011	0.00	1,500.00	0.00				
SHIFT DIFFERENTIAL	500.00	450.00	0.00	950.00			
10-520-012	0.00	950.00	0.00				
OVERTIME	3,925.30	2,949.80	133.14	6,741.96			
10-520-015	0.00	6,954.98	213.02				
CELL PHONE ALLOWANCE	(23.08)	0.00	0.00	(23.08)			
10-520-020	0.00	0.00	23.08				
PAYROLL TAXES	5,400.00	5,099.36	0.00	10,499.36			
10-520-110	0.00	10,605.64	106.28				
TMRS	3,812.15	3,574.62	0.00	7,386.77			
10-520-115	0.00	7,430.13	43.36				
EMPLOYEE INSURANCE	9,470.86	8,900.16	0.00	18,371.02			
10-520-150	0.00	18,542.00	170.98				
AFLAC	0.00	0.00	0.00	0.00			
10-520-159	0.00	0.00	0.00				
MEDICAL COST	0.00	0.00	0.00	0.00			
10-520-160	0.00	0.00	0.00				
OFFICE EXPENSE	2,364.24	0.00	0.00	2,364.24			
10-520-210	0.00	2,364.24	0.00				
OFFICE SUPPLIES	94.94	59.15	0.00	154.09			
10-520-220	0.00	154.09	0.00				
TELEPHONE	1,494.44	1,507.03	0.00	3,001.47			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-520-240	0.00	3,001.47	0.00				
UNIFORMS	167.93	(1,626.86)	0.00	(1,458.93)			
10-520-250	0.00	(1,458.93)	0.00				
TECHNOLOGY/SOFTWARE UPGRADES	8,335.36	810.03	0.00	9,145.39			
10-520-270	0.00	9,145.39	0.00				
POLICE GOLF TOURNAMENT	0.00	0.00	0.00	0.00			
10-520-287	0.00	0.00	0.00				
PROPERTY & LIABILITY INSURANCE	34,939.13	0.00	0.00	34,939.13			
10-520-310	0.00	34,939.13	0.00				
WORKERS COMP INSURANCE	19,129.87	0.00	0.00	19,129.87			
10-520-320	0.00	19,129.87	0.00				
UNEMPLOYMENT TWC	0.00	0.00	0.00	0.00			
10-520-325	0.00	0.00	0.00				
BONDING	0.00	0.00	0.00	0.00			
10-520-330	0.00	0.00	0.00				
PROFESSIONAL FEES	0.00	0.00	0.00	0.00			
10-520-400	0.00	0.00	0.00				
EMPLOYEE TRAINING	345.00	0.00	0.00	345.00			
10-520-450	0.00	345.00	0.00				
LEOSE TRAINING EXPENSE	600.00	0.00	0.00	600.00			
10-520-451	0.00	600.00	0.00				
LEOSE FUNDS	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-520-452	0.00	0.00	0.00				
CONTRACT SERVICES CAMERA	0.00	0.00	0.00	0.00			
10-520-476	0.00	0.00	0.00				
LAB TEST	0.00	0.00	0.00	0.00			
10-520-477	0.00	0.00	0.00				
K-9 CONTRACT LABOR	0.00	224.99	0.00	224.99			
10-520-478	0.00	224.99	0.00				
COPS LVISD CONTRACT PAY	2,887.50	2,520.00	0.00	5,407.50			
10-520-479	0.00	5,407.50	0.00				
EVIDENCE SUPPLIES	0.00	101.35	0.00	101.35			
10-520-480	0.00	101.35	0.00				
EXPLORER PROGRAM	0.00	0.00	0.00	0.00			
10-520-485	0.00	0.00	0.00				
ADS	290.00	0.00	0.00	290.00			
10-520-490	0.00	290.00	0.00				
ADS - PUBLICATIONS	0.00	0.00	0.00	0.00			
10-520-499	0.00	0.00	0.00				
VEHICLE PURCHASE	23.98	0.00	0.00	23.98			
10-520-600	0.00	23.98	0.00				
VEHICLE FUEL	3,546.01	3,197.31	0.00	6,743.32			
10-520-610	0.00	6,743.32	0.00				
VEHICLE REPAIR	17,513.14	3,731.73	0.00	21,244.87			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-520-620	0.00	21,244.87	0.00				
GENERAL SUPPLIES	41.69	28.97	0.00	70.66			
10-520-670	0.00	70.66	0.00				
EQUIPMENT PURCHASES	1,820.26	601.69	0.00	2,421.95			
10-520-690	0.00	2,421.95	0.00				
WILSON COUNTY SOFTWARE	0.00	0.00	0.00	0.00			
10-520-700	0.00	0.00	0.00				
WCSO DISPATCH	0.00	0.00	0.00	0.00			
10-520-910	0.00	0.00	0.00				
MICELLAENOUS	37.30	1,243.32	0.00	1,280.62			
10-520-920	0.00	1,280.62	0.00				
WAGES - PUBLIC WORKS	6,004.40	6,151.20	0.00	12,155.60			
10-530-010	0.00	12,155.60	0.00				
CONTRACT LABOR	0.00	0.00	0.00	0.00			
10-530-011	0.00	0.00	0.00				
OVERTIME	117.36	154.05	0.00	271.41			
10-530-015	0.00	271.41	0.00				
PAYROLL TAXES	470.62	482.36	0.00	952.98			
10-530-110	0.00	952.98	0.00				
TMRS	145.97	299.08	0.00	445.05			
10-530-115	0.00	445.05	0.00				
ON CALL PAY	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-530-120	0.00	0.00	0.00				
EMPLOYEE INSURANCE	202.56	370.84	0.00	573.40			
10-530-150	0.00	573.40	0.00				
AFLAC	0.00	0.00	0.00	0.00			
10-530-159	0.00	0.00	0.00				
OFFICE EXPENSE	0.00	0.00	0.00	0.00			
10-530-210	0.00	0.00	0.00				
BUILDING MAINTENANCE PW	0.00	0.00	0.00	0.00			
10-530-214	0.00	0.00	0.00				
OFFICE SUPPLIES	0.00	0.00	0.00	0.00			
10-530-220	0.00	0.00	0.00				
TELEPHONE	292.49	280.80	0.00	573.29			
10-530-240	0.00	573.29	0.00				
UNIFORMS	173.52	164.97	0.00	338.49			
10-530-250	0.00	338.49	0.00				
PROPERTY & LIABILITY INSURNACE	18,002.38	0.00	0.00	18,002.38			
10-530-310	0.00	18,002.38	0.00				
WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00			
10-530-320	0.00	0.00	0.00				
EMPLOYEE TRAINING	0.00	104.47	0.00	104.47			
10-530-450	0.00	104.47	0.00				
VEHICLE FUEL	1,072.25	1,367.07	0.00	2,439.32			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-530-610	0.00	2,439.32	0.00				
VEHICLE REPAIR	0.00	0.00	0.00	0.00			
10-530-620	0.00	0.00	0.00				
REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00			
10-530-655	0.00	0.00	0.00				
TOOLS	0.00	0.00	0.00	0.00			
10-530-660	0.00	0.00	0.00				
STREET REPAIR	4,171.00	792.00	0.00	4,963.00			
10-530-665	0.00	4,963.00	0.00				
GENERAL SUPPLIES	0.00	0.00	0.00	0.00			
10-530-670	0.00	0.00	0.00				
LANDSCAPE	0.00	0.00	0.00	0.00			
10-530-680	0.00	0.00	0.00				
EQUIPMENT	0.00	2,878.86	0.00	2,878.86			
10-530-690	0.00	2,878.86	0.00				
EQUIPMENT - BIG ITEMS	0.00	0.00	0.00	0.00			
10-530-791	0.00	0.00	0.00				
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00			
10-530-920	0.00	0.00	0.00				
ENGINEERING FEES	1,396.70	1,537.20	0.00	2,933.90			
10-530-930	0.00	2,933.90	0.00				
WAGES	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-550-010	0.00	0.00	0.00				
PAYROLL TAXES	0.00	0.00	0.00	0.00			
10-550-110	0.00	0.00	0.00				
TMRS	0.00	0.00	0.00	0.00			
10-550-115	0.00	0.00	0.00				
EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00			
10-550-150	0.00	0.00	0.00				
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00			
10-550-310	0.00	0.00	0.00				
WORKERS COMP	0.00	0.00	0.00	0.00			
10-550-320	0.00	0.00	0.00				
WAGES - PARK DEPARTMENT	5,968.00	6,113.60	0.00	12,081.60			
10-580-010	0.00	12,081.60	0.00				
OVERTIME	439.59	256.44	0.00	696.03			
10-580-015	0.00	696.03	0.00				
PAYROLL TAXES	492.48	489.60	0.00	982.08			
10-580-110	0.00	982.08	0.00				
TMRS	508.06	512.11	0.00	1,020.17			
10-580-115	0.00	1,020.17	0.00				
EMPLOYEE INSURANCE	2,225.04	2,225.04	0.00	4,450.08			
10-580-150	0.00	4,450.08	0.00				
TELEPHONE	86.48	86.54	0.00	173.02			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-580-240	0.00	173.02	0.00				
UNIFORMS	67.84	70.98	0.00	138.82			
10-580-250	0.00	138.82	0.00				
UTILITIES - PARK	1,098.18	1,017.10	0.00	2,115.28			
10-580-290	0.00	2,115.28	0.00				
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00			
10-580-310	0.00	0.00	0.00				
WORKERS COMP INSURANCE	213.12	0.00	0.00	213.12			
10-580-320	0.00	213.12	0.00				
EMPLOYEE TRAINING	0.00	0.00	0.00	0.00			
10-580-450	0.00	0.00	0.00				
CAPITAL OUTLAY- PARK	0.00	0.00	0.00	0.00			
10-580-500	0.00	0.00	0.00				
VEHICLE PURCHASE	0.00	0.00	0.00	0.00			
10-580-600	0.00	0.00	0.00				
VEHICLE FUEL	348.18	326.93	0.00	675.11			
10-580-610	0.00	675.11	0.00				
VEHICLE REPAIR	1,230.69	1,536.90	0.00	2,767.59			
10-580-620	0.00	2,767.59	0.00				
REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00			
10-580-655	0.00	0.00	0.00				
TOOLS	751.48	0.00	0.00	751.48			

TRIAL BALANCE - ALL FUNDS
November 2024

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
10-580-660	0.00	751.48	0.00				
CITY PARK SUPPLIES	219.45	683.21	0.00	902.66			
10-580-670	0.00	902.66	0.00				
PARK EQUIPMENT	363.41	1,924.39	0.00	2,287.80			
10-580-690	0.00	2,287.80	0.00				
PARK- CHRISTMAS	0.00	0.00	0.00	0.00			
10-580-695	0.00	0.00	0.00				
PARK GRANT ITEMS	0.00	0.00	0.00	0.00			
10-580-791	0.00	0.00	0.00				
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			
10-800-100	0.00	0.00	0.00				
TRANSFER OUT	0.00	0.00	0.00	0.00			
10-900-200	0.00	0.00	0.00				
DRAINAGE PROJECT	0.00	0.00	0.00	0.00			
11-500-100	0.00	0.00	0.00				
ENGINEERING FEE	0.00	0.00	0.00	0.00			
11-510-100	0.00	0.00	0.00				
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00			
11-510-470	0.00	0.00	0.00				
WAGES - MDD	4,043.36	4,568.44	0.00	8,611.80			
12-500-010	0.00	8,611.80	0.00				
CAR & CELL PHONE ALLOWANCE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
12-500-020	0.00	0.00	0.00				
PAYROLL TAXES	309.32	349.48	0.00	658.80			
12-500-050	0.00	658.80	0.00				
SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00			
12-500-110	0.00	0.00	0.00				
TMRS	211.06	238.48	0.00	449.54			
12-500-115	0.00	449.54	0.00				
EMPLOYEE INSURANCE	55.88	55.88	0.00	111.76			
12-500-150	0.00	111.76	0.00				
OFFICE SUPPLIES	36.28	74.28	0.00	110.56			
12-500-220	0.00	110.56	0.00				
MEMBERSHIP/DUES	13,648.88	108.19	0.00	13,757.07			
12-500-230	0.00	13,757.07	0.00				
NEWS PUBLICATIONS/SUBSCRIPTION	418.00	12.38	0.00	430.38			
12-500-231	0.00	430.38	0.00				
TELEPHONE	43.24	43.27	0.00	86.51			
12-500-240	0.00	86.51	0.00				
IT SERVICES	0.00	0.00	0.00	0.00			
12-500-270	0.00	0.00	0.00				
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00			
12-500-310	0.00	0.00	0.00				
WORKERS COMP INSURANCE	56.13	0.00	0.00	56.13			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
12-500-320	0.00	56.13	0.00				
FACILITY & OVERHEAD COST TO GF	0.00	0.00	0.00	0.00			
12-500-400	0.00	0.00	0.00				
ENGINEERING	0.00	0.00	0.00	0.00			
12-500-410	0.00	0.00	0.00				
LEGAL	115.00	0.00	0.00	115.00			
12-500-420	0.00	115.00	0.00				
EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00			
12-500-430	0.00	0.00	0.00				
TRAINING/CONFERENCE/TRAVEL	2,496.60	503.40	0.00	3,000.00			
12-500-450	0.00	3,000.00	0.00				
BUSINESS RECRUITMENT	0.00	0.00	0.00	0.00			
12-500-455	0.00	0.00	0.00				
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00			
12-500-456	0.00	0.00	0.00				
EVENT PLANNING	4,701.53	14,650.04	0.00	19,351.57			
12-500-460	0.00	19,351.57	0.00				
ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	0.00	0.00			
12-500-470	0.00	0.00	0.00				
CONSULTING/DEVELOPMENT/PLAN	33,887.08	0.00	0.00	33,887.08			
12-500-475	0.00	33,887.08	0.00				
ADVERTISING	43.17	196.99	0.00	240.16			

TRIAL BALANCE - ALL FUNDS
November 2024

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
12-500-476	0.00	240.16	0.00				
FACADE/BEAR GRANTS 12-500-477	0.00	0.00	0.00	0.00			
TRAFFIC STUDY 12-500-478	0.00	0.00	0.00	0.00			
COVID-19 RELIEF 12-500-479	0.00	0.00	0.00	0.00			
CONTINGENCY 12-500-500	0.00	0.00	0.00	0.00			
CAPITAL OUTLAY 12-800-100	0.00	0.00	0.00	0.00			
TRANSFER OUT 12-900-200	0.00	0.00	0.00	0.00			
STREET REPAIR 14-500-100	0.00	0.00	0.00	0.00			
STREET CONTINGENCY 14-500-110	0.00	0.00	0.00	0.00			
PROFESSIONAL - ENGINEERING 14-500-410	0.00	0.00	0.00	0.00			
MISCELLANEOUS EXPENSE 14-500-920	0.00	0.00	0.00	0.00			
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
14-800-100	0.00	0.00	0.00				
HOTEL ABATEMENT EXPENSE	0.00	0.00	0.00	0.00			
15-500-200	0.00	0.00	0.00				
TRANSFER TO MDD	0.00	0.00	0.00	0.00			
15-500-201	0.00	0.00	0.00				
MISC EXPENSE	0.00	0.00	0.00	0.00			
15-500-210	0.00	0.00	0.00				
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00			
15-510-470	0.00	0.00	0.00				
MISC POLICE EXPENSE	0.00	0.00	0.00	0.00			
16-500-100	0.00	0.00	0.00				
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			
16-800-100	0.00	0.00	0.00				
GENERAL - CARE ACT GRANT EXPEN	0.00	0.00	0.00	0.00			
18-500-100	0.00	0.00	0.00				
PD - AACOG COVID GRANT EXPENSE	0.00	0.00	0.00	0.00			
18-510-100	0.00	0.00	0.00				
PD - AACOG BODY ARMOUR EXPENSE	0.00	0.00	0.00	0.00			
18-515-100	0.00	0.00	0.00				
PD AACOG TRAINING/ AED GRANT	0.00	0.00	0.00	0.00			
18-516-100	0.00	0.00	0.00				
PD/FIRE RADIO GRANT	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
18-517-100	0.00	0.00	0.00				
PARK - GRANT EXPENSES	0.00	0.00	0.00	0.00			
18-520-100	0.00	0.00	0.00				
GVEC POWER UP GRANT EXPENSES	0.00	0.00	0.00	0.00			
18-530-100	0.00	0.00	0.00				
FEMA COVID RECOVERY EXPENSES	0.00	0.00	0.00	0.00			
18-540-100	0.00	0.00	0.00				
PW CARES ACT GRANT	0.00	0.00	0.00	0.00			
18-550-100	0.00	0.00	0.00				
SAFETY GRANT	0.00	0.00	0.00	0.00			
18-560-100	0.00	0.00	0.00				
ACOG 2023 GRANT PD	0.00	0.00	0.00	0.00			
18-570-100	0.00	0.00	0.00				
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			
18-800-100	0.00	0.00	0.00				
TRANSFER OUT	0.00	0.00	0.00	0.00			
18-900-200	0.00	0.00	0.00				
2017 REFUNDING PRINCIPAL	0.00	0.00	0.00	0.00			
20-100-104	0.00	0.00	0.00				
2017 REFUNDING INTEREST	0.00	0.00	0.00	0.00			
20-100-105	0.00	0.00	0.00				
SARA LOAN PRINCIPAL	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

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
20-100-106	0.00	0.00	0.00				
SARA LOAN INTEREST 20-100-107	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2016 SERIES PRINCIPAL 20-100-108	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2016 SERIER INTEREST 20-100-109	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2016 SERIES BOND- ADMIN FEE 20-100-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2024 SERIES PRINCIPAL 20-100-111	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
2024 SERIES INTEREST 20-100-112	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BOND OBLIG 2003 SERIES - PRIN 20-800-800	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BOND OBLIG 2003 SERIES - INT 20-800-810	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
BOND OBLIG 2003 SERIES - ADMIN 20-800-820	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
LEASE PROCEED (TRANSFER OUT) 20-800-830	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
MISCELLANEOUS	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
20-800-840	0.00	0.00	0.00				
COURT BAILIFF	0.00	0.00	0.00	0.00			
25-500-100	0.00	0.00	0.00				
BUILDING SECURITY	0.00	0.00	0.00	0.00			
25-500-200	0.00	0.00	0.00				
ALARM SERVICES	0.00	0.00	0.00	0.00			
25-900-100	0.00	0.00	0.00				
CONTINGENCY	0.00	0.00	0.00	0.00			
25-900-110	0.00	0.00	0.00				
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00			
25-900-920	0.00	0.00	0.00				
ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00			
35-900-100	0.00	0.00	0.00				
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00			
35-900-920	0.00	0.00	0.00				
CONTINGENCY	0.00	0.00	0.00	0.00			
40-500-500	0.00	0.00	0.00				
WAGES	11,443.24	12,332.80	0.00	23,776.04			
40-540-010	0.00	24,371.60	595.56				
OVERTIME	294.48	588.96	0.00	883.44			
40-540-015	0.00	883.44	0.00				
CALL DUTY: WAGES	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-540-017	0.00	0.00	0.00				
PAYROLL TAXES	882.30	975.19	0.00	1,857.49			
40-540-110	0.00	1,903.06	45.57				
CALL DUTY WAGES	0.00	0.00	0.00	0.00			
40-540-112	0.00	0.00	0.00				
TMRS	624.84	524.95	0.00	1,149.79			
40-540-115	0.00	1,168.73	18.94				
CALL DUTY TMRS	0.00	0.00	0.00	0.00			
40-540-116	0.00	0.00	0.00				
CALL DUTY TAXES	0.00	0.00	0.00	0.00			
40-540-117	0.00	0.00	0.00				
ON CALL PAY	90.00	90.00	0.00	180.00			
40-540-120	0.00	180.00	0.00				
EMPLOYEE INSURANCE	1,892.85	2,225.04	0.00	4,117.89			
40-540-150	0.00	4,652.63	534.74				
AFLAC	0.00	0.00	0.00	0.00			
40-540-159	0.00	0.00	0.00				
OFFICE EXPENSE	0.00	331.29	0.00	331.29			
40-540-210	0.00	331.29	0.00				
OFFICE SUPPLIES	0.00	0.00	0.00	0.00			
40-540-220	0.00	0.00	0.00				
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
40-540-230	0.00	0.00	0.00				
TELEPHONE	465.91	475.91	0.00	941.82			
40-540-240	0.00	941.82	0.00				
POSTAGE	1,000.00	0.00	0.00	1,000.00			
40-540-260	0.00	1,000.00	0.00				
TECHNOLOGY/SOFTWARE UPGRADES	0.00	0.00	0.00	0.00			
40-540-270	0.00	0.00	0.00				
RETURNED CHECK	0.00	0.00	0.00	0.00			
40-540-280	0.00	0.00	0.00				
DEPOSIT REFUND	522.78	246.65	0.00	769.43			
40-540-281	0.00	769.43	0.00				
BAD DEBT	0.00	0.00	0.00	0.00			
40-540-283	0.00	0.00	0.00				
APPLIED DEPOSIT REIMBURSEMENT	837.14	354.63	0.00	1,191.77			
40-540-284	0.00	1,191.77	0.00				
UTILITIES	8,166.96	10,239.09	0.00	18,406.05			
40-540-290	0.00	18,406.05	0.00				
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00			
40-540-310	0.00	0.00	0.00				
WORKERS COMP INSURANCE	1,901.69	0.00	0.00	1,901.69			
40-540-320	0.00	1,901.69	0.00				
PROFESSIONAL FEES	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-540-400	0.00	0.00	0.00				
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00			
40-540-410	0.00	0.00	0.00				
PERMITS & INSPECTIONS	1,958.43	1,958.43	0.00	3,916.86			
40-540-411	0.00	3,916.86	0.00				
EMPLOYEE TRAINING & LICENSING	1,041.00	473.31	0.00	1,514.31			
40-540-450	0.00	1,514.31	0.00				
CRWA MEETING REIMBURSEMENT	0.00	0.00	0.00	0.00			
40-540-455	0.00	0.00	0.00				
AUDIT EXPENSE	0.00	0.00	0.00	0.00			
40-540-460	0.00	0.00	0.00				
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00			
40-540-470	0.00	0.00	0.00				
PAYCLIX EXPENSE	1,127.64	1,474.79	0.00	2,602.43			
40-540-471	0.00	2,733.31	130.88				
ADS	0.00	519.62	0.00	519.62			
40-540-490	0.00	519.62	0.00				
INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00			
40-540-525	0.00	0.00	0.00				
VEHICLE FUEL	0.00	0.00	0.00	0.00			
40-540-610	0.00	0.00	0.00				
VEHICLE REPAIR	4,072.51	1,952.65	0.00	6,025.16			

TRIAL BALANCE - ALL FUNDS
November 2024

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-540-620	0.00	6,025.16	0.00				
GARBAGE COLLECTION EXPENSE	32,447.58	34,723.95	0.00	67,171.53			
40-540-710	0.00	67,171.53	0.00				
SALES TAX EXPENSE	2,827.51	2,694.19	0.00	5,521.70			
40-540-720	0.00	5,521.70	0.00				
VALVE REPAIR	0.00	0.00	0.00	0.00			
40-540-805	0.00	0.00	0.00				
SUPPLIES AND REPAIRS	42,002.35	8,036.16	0.00	50,038.51			
40-540-810	0.00	50,038.51	0.00				
WWTP OPERATION	22,524.23	12,089.00	0.00	34,613.23			
40-540-820	0.00	34,613.23	0.00				
METER REPLACEMENT	57,747.57	2,644.53	0.00	60,392.10			
40-540-825	0.00	60,392.10	0.00				
WATER ANALYSIS LAB	1,606.00	2,477.00	0.00	4,083.00			
40-540-830	0.00	4,083.00	0.00				
CHEMICALS	6,901.12	4,667.88	0.00	11,569.00			
40-540-840	0.00	11,569.00	0.00				
BULK WATER PURCHASE	38,468.20	26,551.02	0.00	65,019.22			
40-540-880	0.00	65,019.22	0.00				
LINE USE AND ADMIN	0.00	0.00	0.00	0.00			
40-540-885	0.00	0.00	0.00				
WATER PROJECT CONTINGENCY	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
40-540-889	0.00	0.00	0.00				
WELL PROJECTS	16,100.00	17,587.55	0.00	33,687.55			
40-540-901	0.00	33,687.55	0.00				
LAND LEASE	0.00	0.00	0.00	0.00			
40-540-902	0.00	0.00	0.00				
EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00			
40-540-906	0.00	0.00	0.00				
DEPRECIATION	0.00	0.00	0.00	0.00			
40-540-908	0.00	0.00	0.00				
C OF O 2011 PRINCIPAL	313,000.00	0.00	0.00	313,000.00			
40-540-909	0.00	313,000.00	0.00				
SARA LOAN PRINCIPAL	0.00	0.00	0.00	0.00			
40-540-910	0.00	0.00	0.00				
W & S 1975 BOND PRINCIPAL	0.00	0.00	0.00	0.00			
40-540-911	0.00	0.00	0.00				
C OF O 2011 INTEREST	1,024.72	0.00	0.00	1,024.72			
40-540-912	0.00	1,024.72	0.00				
SARA LOAN INTEREST	0.00	0.00	0.00	0.00			
40-540-913	0.00	0.00	0.00				
W & S 1975 INTEREST	0.00	0.00	0.00	0.00			
40-540-914	0.00	0.00	0.00				
W & S 1975 BOND ADMIN FEE	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
40-540-915	0.00	0.00	0.00				
BOND ISSUE COST	0.00	0.00	0.00	0.00			
40-540-916	0.00	0.00	0.00				
2016 SERIES BOND PAYMENT	0.00	0.00	0.00	0.00			
40-540-916 -	0.00	0.00	0.00				
2016 SERIES - INTEREST PAYMENT	0.00	0.00	0.00	0.00			
40-540-917	0.00	0.00	0.00				
2016 SERIES BOND - ADMIN FEE	0.00	0.00	0.00	0.00			
40-540-918	0.00	0.00	0.00				
2017 REFUNDING/INTEREST	0.00	0.00	0.00	0.00			
40-540-919	0.00	0.00	0.00				
MISCELLANEOUS EXPENSE	4,500.00	0.00	0.00	4,500.00			
40-540-920	0.00	4,500.00	0.00				
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			
40-599-500	0.00	0.00	0.00				
WATER METERS	0.00	0.00	0.00	0.00			
41-500-100	0.00	0.00	0.00				
WATER LINE REPLACEMENT	0.00	0.00	0.00	0.00			
41-510-100	0.00	0.00	0.00				
ENGINEERING - WATER LINE	0.00	0.00	0.00	0.00			
41-510-115	0.00	0.00	0.00				
WELL #7 PROJECT	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
November 2024

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
41-520-100	0.00	0.00	0.00				
ENGINEERING - WATER WELL #7	0.00	0.00	0.00	0.00			
41-520-115	0.00	0.00	0.00				
MISC - WATER WELL #7	0.00	0.00	0.00	0.00			
41-520-120	0.00	0.00	0.00				
ELEVATED TOWER CONSTRUCTION	0.00	0.00	0.00	0.00			
41-530-100	0.00	0.00	0.00				
ELEVATED TOWER CONSTRUCTION	0.00	0.00	0.00	0.00			
41-530-101	0.00	0.00	0.00				
ELEVATED TOWER MISC/CONTINGENC	0.00	0.00	0.00	0.00			
41-530-110	0.00	0.00	0.00				
ELEVATED TOWER LEGAL/ACQUIS	0.00	0.00	0.00	0.00			
41-530-111	0.00	0.00	0.00				
ENG - ELEVATED WATER TOWER	0.00	0.00	0.00	0.00			
41-530-115	0.00	0.00	0.00				
ELEVATED TOWER	0.00	0.00	0.00	0.00			
41-530-116	0.00	0.00	0.00				
Water/Filter Plant Line	0.00	0.00	0.00	0.00			
41-540-100	0.00	0.00	0.00				
Water/Filter Plant Misc	0.00	0.00	0.00	0.00			
41-540-110	0.00	0.00	0.00				
Water/Filter Plant Engineer	0.00	0.00	0.00	0.00			

TRIAL BALANCE - ALL FUNDS
 November 2024

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
41-540-115	0.00	0.00	0.00				
WELL PROJECT	0.00	0.00	0.00	0.00			
50-540-100	0.00	0.00	0.00				
TRANSFER OUT	0.00	0.00	0.00	0.00			
51-500-200	0.00	0.00	0.00				
SEWER IMPACT PROJECTS	0.00	0.00	0.00	0.00			
51-500-300	0.00	0.00	0.00				
TRANSFER OUT	0.00	0.00	0.00	0.00			
51-900-200	0.00	0.00	0.00				
* TOTAL EXPENSES	954,449.20	363,068.33	5,289.15	1,312,228.38			
	0.00	1,321,503.69	9,275.31				
*** GRAND TOTALS	(35,064.32)	2,132,954.33	2,132,954.33	(35,064.32)			
	0.00	4,525,670.50	4,490,606.18				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
A S S E T S							
COMBINED GENERAL FUND CHECKING 10-100-100	566,680.59 571,491.77	232,209.42 910,242.39	211,410.77 894,254.92	587,479.24			
SAVINGS ACCT - BUSINESS PREMIU 10-100-106	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
FELPS TRUST ACCOUNT 10-100-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
PROPERTY TAX RELIEF - CHECKING 10-100-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
STREET REPAIR FUNDS 10-100-140	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
GENERATIONS-SHARE SAVINGS 10-100-170	0.00 0.00	0.00 0.00	0.00 0.00	0.00			
TEXPOOL 10-100-175	885,784.79 885,784.79	0.00 0.00	0.00 0.00	885,784.79			
CD- GENERAL FUND 10-100-200	700.00 700.00	0.00 0.00	0.00 0.00	700.00			
CREDIT CARD RECEIVABLE 10-110-200	(19,086.58) 4,588.95	13,486.10 51,560.76	0.00 61,750.19	(5,600.48)			
NSF CHECK CLEARING	0.00	0.00	0.00	0.00			

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
10-110-300	0.00	0.00	0.00					
GRANT RECEIVABLE TECHNOLOGY	0.00	0.00	0.00	0.00				
10-110-310	0.00	0.00	0.00					
GRANT RECEIVABLE - PARK PROJEC	0.00	0.00	0.00	0.00				
10-110-330	0.00	0.00	0.00					
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00				
10-110-400	0.00	0.00	0.00					
EMPLOYEE RECEIVABLES	0.00	0.00	0.00	0.00				
10-110-410	0.00	0.00	0.00					
TAXES RECEIVABLES	10,292.54	0.00	0.00	10,292.54				
10-110-415	10,292.54	0.00	0.00					
ALLOWANCE FOR UNCOLLECTABLE	(1,890.95)	0.00	0.00	(1,890.95)				
10-110-416	(1,890.95)	0.00	0.00					
ACCOUNTS RECEIVABLES	3,206.56	0.00	0.00	3,206.56				
10-110-425	3,206.56	0.00	0.00					
SALES TAX RECEIVABLES	290,520.92	0.00	0.00	290,520.92				
10-110-430	290,520.92	0.00	0.00					
FRANCHISE TAX RECEIVABLES	26,285.78	0.00	0.00	26,285.78				
10-110-435	26,285.78	0.00	0.00					
STREET SALES TAX RECEIVABLE	0.00	0.00	0.00	0.00				
10-110-440	0.00	0.00	0.00					
OTHER RECEIVABLE	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-110-441	0.00	0.00	0.00					
DUE FROM POLICE OOG GRANT	0.00	0.00	0.00	0.00				
10-110-501	0.00	0.00	0.00					
DUE FROM CAYETANO	5,009.96	0.00	33.58	4,976.38				
10-110-502	5,077.12	0.00	100.74					
DUE FROM MDD	550.00	0.00	0.00	550.00				
10-110-503	550.00	0.00	0.00					
DUE FROM WS FUND	119,617.02	0.00	0.00	119,617.02				
10-110-504	119,617.02	0.00	0.00					
MDD RECEIVABLES	0.00	0.00	0.00	0.00				
10-110-505	0.00	0.00	0.00					
DUE FROM STREETS	0.00	0.00	0.00	0.00				
10-110-506	0.00	0.00	0.00					
DUE FROM COURT SECURITY	0.00	0.00	0.00	0.00				
10-110-507	0.00	0.00	0.00					
PREPAID SALES TAX REBATE	0.00	0.00	0.00	0.00				
10-110-610	0.00	0.00	0.00					
INFRASTRUCTURE	0.00	0.00	0.00	0.00				
10-110-810	0.00	0.00	0.00					
Book Balancing Adjustment	(1.00)	0.00	0.00	(1.00)				
10-110-999	0.00	101,744.95	101,745.95					
DUE FROM CAYETANO	0.00	0.00	0.00	0.00				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
10-510-502	0.00	0.00	0.00					
CAPITAL PROJECT - GENERAL FUND	308,603.03	0.00	2,709.00	305,894.03				
11-100-100	308,361.86	241.17	2,709.00					
TEXPOOL	910,724.93	0.00	0.00	910,724.93				
11-100-175	910,724.93	0.00	0.00					
ACCOUNTS PAYABLE	0.00	2,709.00	2,709.00	0.00				
11-200-010	0.00	2,709.00	2,709.00					
FUND BALANCE	0.00	0.00	0.00	0.00				
11-270-001	0.00	0.00	0.00					
CASH ACCOUNT - MDD	(97,785.35)	0.00	23,295.35	(121,080.70)				
12-100-100	(20,032.24)	3,672.34	104,720.80					
MDD CHECKING ACCOUNT	2,301,880.81	54,046.83	0.00	2,355,927.64				
12-100-110	2,194,515.46	161,412.18	0.00					
SAVINGS - MDD	0.00	0.00	0.00	0.00				
12-100-120	0.00	0.00	0.00					
SCHERTZ - CD	0.00	0.00	0.00	0.00				
12-100-130	0.00	0.00	0.00					
HERITAGE BANK CD	0.00	0.00	0.00	0.00				
12-100-140	0.00	0.00	0.00					
HERITAGE BANK CD	0.00	0.00	0.00	0.00				
12-100-150	0.00	0.00	0.00					
TEXPOOL	59,801.86	0.00	0.00	59,801.86				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
12-100-175	59,801.86	0.00	0.00					
DUE FROM GENERAL FUND	17,847.42	0.00	0.00	17,847.42				
12-110-100	16,597.42	1,250.00	0.00					
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00				
12-110-400	0.00	0.00	0.00					
SALES TAX RECEIVABLE	116,199.69	0.00	0.00	116,199.69				
12-110-415	116,199.69	0.00	0.00					
A/R SALES TAX	0.00	0.00	0.00	0.00				
12-110-430	0.00	0.00	0.00					
CASH - STREET MAINTENANCE	273,647.91	27,945.50	53,721.94	247,871.47				
14-100-100	218,948.68	82,644.73	53,721.94					
TEXPOOL	270,053.09	0.00	0.00	270,053.09				
14-100-175	270,053.09	0.00	0.00					
DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00				
14-110-010	0.00	0.00	0.00					
HOTEL CASH	211,314.06	5,301.09	0.00	216,615.15				
15-100-100	200,658.65	15,956.50	0.00					
PREPAID EXPENSE	0.00	0.00	0.00	0.00				
15-110-400	0.00	0.00	0.00					
ACCOUNTS RECEIVABLE - HOTEL	6,287.18	0.00	0.00	6,287.18				
15-110-425	6,287.18	0.00	0.00					
CASH - FORFEITURE	1,913.52	0.00	0.00	1,913.52				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
16-100-100	1,912.36	1.16	0.00					
GRANT FUND	(10,515.12)	0.00	76,641.20	(87,156.32)				
18-100-100	(10,515.12)	0.00	76,641.20					
GRANT RECEIVABLE	0.00	0.00	0.00	0.00				
18-110-310	0.00	0.00	0.00					
CASH DEBT SERVICE	55,122.96	22,613.13	0.00	77,736.09				
20-100-100	0.00	77,736.09	0.00					
PROPERTY TAX RECEIVABLE	0.00	0.00	0.00	0.00				
20-110-415	0.00	0.00	0.00					
ALLOWANCE FOR UNCOLLECTABLE	0.00	0.00	0.00	0.00				
20-110-416	0.00	0.00	0.00					
DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00				
20-110-501	0.00	0.00	0.00					
COURTHOUSE SECURITY - CASH	610.90	99.58	0.00	710.48				
25-100-100	346.14	364.34	0.00					
DUE FROM GENERAL FUND	219.10	42.20	0.00	261.30				
25-110-210	129.39	131.91	0.00					
COURT TECHNOLOGY - CASH ACCT	16,145.50	80.56	0.00	16,226.06				
35-100-100	15,914.04	312.02	0.00					
DUE FROM GENERAL FUND	204.66	36.00	0.00	240.66				
35-110-270	127.89	112.77	0.00					
COMBINED FUNDS CHECKING	187,454.64	0.00	4,905.60	182,549.04				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
40-100-100	197,718.23	0.00	15,169.19					
IMPACT FEES	0.00	0.00	0.00	0.00				
40-100-120	0.00	0.00	0.00					
WATER/SEWER CHECKING ACCT	(861,461.59)	55,570.02	79,180.68	(885,072.25)				
40-100-150	(613,245.36)	628,146.02	899,972.91					
WATER/SEWER SAVINGS	0.26	0.00	0.00	0.26				
40-100-155	0.26	0.00	0.00					
WELL PROJECTS CHECKING ACCT	0.00	0.00	0.00	0.00				
40-100-160	0.00	0.00	0.00					
TEXPOOL	0.00	0.00	0.00	0.00				
40-100-175	0.00	0.00	0.00					
DUE FROM GENERAL FUND	125.00	0.00	0.00	125.00				
40-110-010	125.00	0.00	0.00					
ACCOUNTS RECEIVABLE - WATER	153,942.41	0.00	0.00	153,942.41				
40-110-100	153,942.41	0.00	0.00					
ACCOUNTS RECEVABLE- DEPOSIT	0.00	0.00	0.00	0.00				
40-110-110	0.00	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					
DUE FROM FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00				
40-110-150	0.00	0.00	0.00					
CREDIT CARD RECEIVABLE	0.00	0.00	0.00	0.00				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
40-110-200	0.00	0.00	0.00					
NSF CHECK CLEARING ACCOUNT	(50.00)	119.32	119.32	(50.00)				
40-110-300	(50.00)	746.06	746.06					
PREPAID EXPENSES (EOY)	0.00	0.00	0.00	0.00				
40-110-615	0.00	0.00	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	15,166.06	0.00	0.00	15,166.06				
40-180-110	15,166.06	0.00	0.00					
VEHICLES AND EQUIPMENT	589,279.55	0.00	0.00	589,279.55				
40-180-120	589,279.55	0.00	0.00					
INFRASTRUCTURE	9,471,571.78	0.00	0.00	9,471,571.78				
40-180-130	9,471,571.78	0.00	0.00					
CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00				
40-180-150	0.00	0.00	0.00					
ACCUM DEPRECIATION - BUILDINGS	(13,929.00)	0.00	0.00	(13,929.00)				
40-180-180	(13,929.00)	0.00	0.00					
ACCUM DEPRECIATION - EQUIPMENT	(281,883.36)	0.00	0.00	(281,883.36)				
40-180-185	(281,883.36)	0.00	0.00					
ACCUM DEPR - INFRASTRUCTURE	(5,169,871.86)	0.00	0.00	(5,169,871.86)				
40-180-190	(5,169,871.86)	0.00	0.00					
REFUNDING	(361,000.00)	0.00	0.00	(361,000.00)				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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	
40-250-125	(361,000.00)	0.00	0.00						
TRANSFER IN	0.02	0.00	0.00	0.02					
40-900-100	0.02	0.00	0.00						
UTILITIES CAPITAL PROJECT	61.41	0.00	0.00	61.41					
41-100-100	61.36	0.05	0.00						
TEXPOOL	24.37	0.00	0.00	24.37					
41-100-175	24.37	0.00	0.00						
DUE FROM WATER FUND	0.00	0.00	0.00	0.00					
41-110-000	0.00	0.00	0.00						
ACCOUNTS RECEIVABLE - OTHER	0.00	0.00	0.00	0.00					
41-110-105	0.00	0.00	0.00						
WATER IMPACE FEES - CASH	75,806.32	158.16	0.00	75,964.48					
50-100-100	75,747.34	217.14	0.00						
SEWER IMPACT FEES - CASH	13,663.72	32.43	0.00	13,696.15					
51-100-100	13,653.09	43.06	0.00						
* TOTAL ASSETS	10,172,352.14	414,449.34	454,726.44	10,132,075.04					
	10,307,072.30	2,039,244.64	2,214,241.90						
<hr/> LIABILITIES <hr/>									
ACCOUNTS PAYABLE	0.00	122,771.72	159,290.05	36,518.33					
10-200-010	0.00	476,772.26	513,290.59						

TRIAL BALANCE - ALL FUNDS
December 2024

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
ACCRUED EXPENSES	0.00	0.00	0.00	0.00				
10-200-011	0.00	0.00	0.00					
DUE TO MDD FUND	17,847.42	0.00	0.00	17,847.42				
10-200-012	16,597.42	0.00	1,250.00					
CASH DRAWER OVER/UNDER	9.00	0.00	0.00	9.00				
10-200-015	9.00	0.00	0.00					
Due to General Fund	0.00	0.00	0.00	0.00				
10-200-020	0.00	0.00	0.00					
CREDIT CARD - CHEVERON	0.00	0.00	0.00	0.00				
10-200-050	0.00	0.00	0.00					
CREDIT CARD - HOME DEPOT	0.00	0.00	0.00	0.00				
10-200-055	0.00	0.00	0.00					
CREDIT CARD - LOWES	0.00	0.00	0.00	0.00				
10-200-058	0.00	0.00	0.00					
CREDIT CARD - PITNEY BOWES	0.00	0.00	0.00	0.00				
10-200-060	0.00	0.00	0.00					
CREDIT CARD - SHELL	0.00	0.00	0.00	0.00				
10-200-065	0.00	0.00	0.00					
CREDIT CARD - WF 7589 BR	0.00	0.00	0.00	0.00				
10-200-080	0.00	0.00	0.00					
CREDIT CARD - WF 7223 - AC	0.00	0.00	0.00	0.00				
10-200-085	0.00	0.00	0.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
CREDIT CARD - WF 7597 MAYOR 10-200-090	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CREDIT CARD - WF 9492 - JM 10-200-095	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CREDIT CARD - WF 3807 YG 10-200-096	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHRISTMAS SAVINGS ROGER HORNER 10-200-098	0.00 525.00	0.00 600.00	0.00 75.00	0.00				
ED- XMAS SAVE 10-200-099	50.00 50.00	0.00 0.00	0.00 0.00	50.00				
PB - XMAS SAVE 10-200-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
AC - XMAS SAVE 10-200-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MC - XMAS SAVE 10-200-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
HF - XMAS SAVE 10-200-103	(100.00) (100.00)	0.00 0.00	0.00 0.00	(100.00)				
JK - XMAS SAVE 10-200-104	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DP - XMAS SAVE 10-200-105	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
BR - XMAS SAVE 10-200-106	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
YG - XMAS SAVE 10-200-107	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
JB - XMAS SAVINGS 10-200-108	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
JASON M - XMAS SAVINGS 10-200-109	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
BILLIE CANTU - XMAS 10-200-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHRIS I - XMAS SAVINGS 10-200-111	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TM- XMAS SAVE 10-200-112	0.00 1,150.00	0.00 1,300.00	0.00 150.00	0.00				
BCRASHER - XMAS SAVE 10-200-113	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
BPORTER - XMAS SAVE 10-200-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
AFLORES - XMAS SAVE 10-200-115	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
BD- X-MAS FUND 10-200-116	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
DKEIL- XMAS SAVE 10-200-117	0.00 1,380.00	0.00 1,560.00	0.00 180.00	0.00				
BCOFIELD- XMAS SAVE 10-200-118	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
BCROCKER- XMAS SAVE 10-200-119	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ZPD-ST CRT COST 10-200-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
LFLORES X-MAS SAVINGS ACCOUNT 10-200-121	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DBUNTE X-MAS SAVINGS ACCOUNT 10-200-122	0.00 920.00	0.00 1,040.00	0.00 120.00	0.00				
TBECK- XMAS SAVINGS 10-200-123	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
JVALDEZ - XMAS SAVINGS 10-200-124	0.00 2,050.00	0.00 2,500.00	0.00 450.00	0.00				
SGOOLSBY- XMAS SAVINGS 10-200-125	0.00 575.00	0.00 650.00	0.00 75.00	0.00				
HRIOS- X-MAS SAVINGS 10-200-126	0.00 3,450.00	0.00 3,600.00	0.00 150.00	0.00				
MVALDEZ - XMAS SAVINGS 10-200-127	0.00 1,150.00	0.00 1,300.00	0.00 150.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
HULL XMAS SAVINGS 10-200-128	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHRISTMAS SAVINGS T GARCIA JR 10-200-129	0.00 2,300.00	0.00 2,300.00	0.00 0.00	0.00				
CHILD SUPPORT - DAVID TURNAGE 10-200-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHILD SUPPORT DOYLE 10-200-131	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHILD SUPPORT WOLLAM 10-200-132	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHRISTMAS SAVINGS ACC- ADAM Y 10-200-133	0.00 440.00	0.00 560.00	0.00 120.00	0.00				
CHILD SUPPORT MANUEL PEREZ 10-200-134	0.00 0.00	842.76 2,949.66	842.76 2,949.66	0.00				
AFLAC POST TAX PAYABLE 10-200-145	0.00 0.00	126.00 378.00	126.00 378.00	0.00				
AFLAC PRE TAX PAYABLE 10-200-146	(20.71) 12.96	243.42 826.81	243.42 793.14	(20.71)				
TRANSAMERICA PAYABLE 10-200-147	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCRUED WAGES 10-200-190	23,507.91 23,507.91	0.00 0.00	0.00 0.00	23,507.91				

TRIAL BALANCE - ALL FUNDS
December 2024

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
DUE TO COURT SECURITY 10-200-210	219.90 130.19	0.00 0.00	42.20 131.91	262.10				
DUE TO STREETS FUND 10-200-214	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO TECHNOLOGY 10-200-270	204.66 127.89	0.00 0.00	36.00 112.77	240.66				
CREDIT CARD FEE PAYALBE 10-200-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DEFERRED REVENUES 10-200-310	8,401.59 8,401.59	0.00 0.00	0.00 0.00	8,401.59				
FELPS CUSTOMER PAYMENTS 10-200-320	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO DEBT SERVICE 10-200-402	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO WATER 10-200-405	125.00 125.00	0.00 0.00	0.00 0.00	125.00				
DUE TO WELL PROJECTS 10-200-406	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO WATER IMPACT FEES 10-200-407	316.32 316.32	0.00 0.00	0.00 0.00	316.32				
DUE TO SEWER IMPACT FEES 10-200-408	32.43 32.43	0.00 0.00	0.00 0.00	32.43				

TRIAL BALANCE - ALL FUNDS
December 2024

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
PD TEMP HOLD ACCOUNT 10-200-420	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CREDIT CARD FEE PAYABLE 10-205-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COURT COST PAYABLE 10-210-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TIME PAYMENT FEE PAYABLE 10-210-115	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COLLECTIONS PAYABLE 10-210-120	18,505.71 15,984.59	0.00 0.00	537.42 3,058.54	19,043.13				
CHILD SUPPORT PAYABLE 10-215-125	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DEFERRED COMP PAYABLE 10-215-132	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FICA PAYABLE 10-215-140	(6,181.24) 1,989.50	24,346.56 64,707.22	16,029.92 48,219.84	(14,497.88)				
MEDICAL PAYABLE 10-215-145	12,823.40 30,252.59	20,792.38 72,183.06	15,712.12 49,673.61	7,743.14				
TMRS PAYABLE 10-215-155	(4,940.75) 13,383.99	12,774.96 57,113.54	13,030.03 39,043.87	(4,685.68)				
INCOME TAX PAYABLE 10-215-160	503.29 3,945.00	11,739.39 30,189.77	7,713.45 22,722.12	(3,522.65)				

TRIAL BALANCE - ALL FUNDS
December 2024

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
FUND BALANCE	1,769,880.96	0.00	0.00	1,769,880.96				
10-270-000	1,769,880.96	0.00	0.00					
DEPOSIT CLEARING ACCOUNT	0.00	0.00	0.00	0.00				
10-270-010	0.00	0.00	0.00					
CHIPS CONTROL ACCOUNT	0.00	0.00	0.00	0.00				
10-270-020	0.00	0.00	0.00					
RESTRICTED FOR STREET REPAIR	0.00	0.00	0.00	0.00				
10-300-110	0.00	0.00	0.00					
NONSPENDABLE PREPAIDS	0.00	0.00	0.00	0.00				
10-300-120	0.00	0.00	0.00					
PARK/ BASEBALL DEPOSIT REFUND	(345.00)	125.00	100.00	(370.00)				
10-400-200	105.00	1,400.00	925.00					
Fund Balance	1,219,086.79	0.00	0.00	1,219,086.79				
11-270-000	1,219,086.79	0.00	0.00					
DEPOSIT CLEARING ACCOUNT	0.00	0.00	0.00	0.00				
11-270-010	0.00	0.00	0.00					
DUE FROM MDD	0.00	0.00	0.00	0.00				
12-110-503	0.00	0.00	0.00					
DUE TO GENERAL FUND	0.00	0.00	0.00	0.00				
12-200-010	0.00	0.00	0.00					
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00				
12-200-011	0.00	0.00	0.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
CREDIT CARD- WF - MDD 12-200-085	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
XMAS SAVINGS - FELICIA CARVAJA 12-200-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCRUED WAGES 12-200-190	777.29 777.29	0.00 0.00	0.00 0.00	777.29				
FICA LIABILITY 12-215-140	(643.76) (276.90)	308.94 1,993.40	652.62 1,970.22	(300.08)				
FICA LIABILITY 12-215-145	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MEDICAL PAYABLE 12-215-146	3.20 59.09	55.88 223.53	55.88 167.64	3.20				
TMRS PAYABLE 12-215-155	(2,068.49) 353.42	0.00 3,474.27	521.25 1,573.61	(1,547.24)				
FEDERAL TAX LIABILITY 12-215-160	(201.19) (9.90)	149.04 996.18	323.43 979.28	(26.80)				
FUND BALANCE 12-270-000	2,368,656.05 2,368,656.05	0.00 0.00	0.00 0.00	2,368,656.05				
DEPOSIT CLEARING CONTROL ACCT 12-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHIPS CONTROL ACCOUNT 12-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
SALES TAX RECEIVABLE 14-110-430	(57,318.02)	0.00	0.00	(57,318.02)				
ACCOUNTS PAYABLE 14-200-010	0.00	53,721.94	53,721.94	0.00				
DUE TO GENERAL 14-200-100	0.00	0.00	0.00	0.00				
FUND BALANCE 14-270-000	546,319.79	0.00	0.00	546,319.79				
DEPOSIT CLEARING CONTROL ACCT 14-270-010	0.00	0.00	0.00	0.00				
CHIPS CONTROL ACCOUNT 14-270-020	0.00	0.00	0.00	0.00				
ACCOUNTS PAYABLE 15-200-010	0.00	0.00	0.00	0.00				
FUND BALANCE 15-270-000	206,945.83	0.00	0.00	206,945.83				
DEPOSIT CLEARING ACCOUNT 15-270-010	0.00	0.00	0.00	0.00				
ACCOUNTS PAYABLE 16-200-010	0.00	0.00	0.00	0.00				
FUND BALANCE 16-270-000	1,912.36	0.00	0.00	1,912.36				

TRIAL BALANCE - ALL FUNDS
December 2024

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
DEPOSIT CLEARING CONTROL ACCT 16-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCOUNTS PAYABLE 18-200-010	0.00 0.00	76,641.20 76,641.20	76,641.20 76,641.20	0.00				
DEFERRED REVENUE 18-200-310	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FUND BALANCE 18-270-000	(10,515.12) (10,515.12)	0.00 0.00	0.00 0.00	(10,515.12)				
DEPOSIT CLEARING CONTROL ACCT 18-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCOUNTS PAYABLE 20-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FUND BALANCE 20-270-000	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DEPOSIT CLEARING CONTROL ACCT 20-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHIPS CONTROL ACCOUNT 20-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCOUNTS PAYABLE 25-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO GENERAL FUND 25-200-011	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
FUND BALANCE 25-270-000	475.53 475.53	0.00 0.00	0.00 0.00	475.53				
DEPOSIT CLEARING CONTROL ACCT 25-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHIPS CONTROL ACCOUNT 25-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCOUNTS PAYABLE 35-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FUND BALANCE 35-270-000	16,041.93 16,041.93	0.00 0.00	0.00 0.00	16,041.93				
DEPOSIT CLEARING CONTROL ACCT 35-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHIPS CONTROL ACCOUNT 35-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PAYCLIX PAYMENTS 40-110-201	66,772.21 (86,784.65)	95,304.61 400,753.80	0.00 459,006.05	(28,532.40)				
ACCOUNTS PAYABLE 40-200-010	0.00 0.00	68,932.93 761,988.31	71,715.83 764,771.21	2,782.90				
CASH OVER/SHORT ACCOUNT 40-200-015	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO GENERAL FUND 40-200-020	109,936.95 110,413.23	0.00 476.28	0.00 0.00	109,936.95				

TRIAL BALANCE - ALL FUNDS
December 2024

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
DUE TO WATER CAPITAL FUND 40-200-050	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MKRUEGER - XMAS SAVE 40-200-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
LSCOTT - XMAS SAVE 40-200-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
KMARKS- XMAS SAVE 40-200-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
JW-X-MAS SAVINGS 40-200-103	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
THELGESON XMAS 40-200-104	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCRUED WAGES 40-200-110	1,947.50 1,947.50	0.00 0.00	0.00 0.00	1,947.50				
BCOFIELD- XMAS SAVE 40-200-118	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
JD- XMAS SAVINGS 40-200-119	0.00 840.00	0.00 1,080.00	0.00 240.00	0.00				
AFLAC PAYABLE 40-200-125	0.00 0.00	159.78 479.34	159.78 479.34	0.00				
FICA PAYABLE 40-200-140	(2,569.68) (1,619.16)	1,963.86 5,371.64	1,216.38 3,673.64	(3,317.16)				

TRIAL BALANCE - ALL FUNDS
December 2024

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
MEDICARE PAYABLE 40-200-145	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MEDICAL PAYABLE 40-200-150	(10,031.44) (6,844.93)	2,280.90 9,658.37	2,280.90 6,471.86	(10,031.44)				
TMRS PAYABLE 40-200-155	(14,160.95) 952.24	1,031.57 18,149.04	997.84 3,002.12	(14,194.68)				
INCOME TAX PAYABLE 40-200-160	(4,796.97) (3,935.10)	1,029.24 2,995.14	534.95 1,638.98	(5,291.26)				
OVERPAYMENT 40-200-200	15,684.61 15,684.61	0.00 0.00	0.00 0.00	15,684.61				
WATER DEPOSITS 40-200-210	100,213.48 100,213.48	0.00 0.00	0.00 0.00	100,213.48				
ACCRUED VACATION 40-200-220	7,321.04 7,321.04	0.00 0.00	0.00 0.00	7,321.04				
CREDI CARD FEE PAYABLE 40-200-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCRUED INTEREST PAYABLE 40-220-300	10,163.00 10,163.00	0.00 0.00	0.00 0.00	10,163.00				
BOND OUTSTANDING 40-250-100	2,265,000.00 2,265,000.00	0.00 0.00	0.00 0.00	2,265,000.00				
SARA LOAN 2005 (LT LIABILITY) 40-250-110	202,253.59 202,253.59	0.00 0.00	0.00 0.00	202,253.59				

**TRIAL BALANCE - ALL FUNDS
December 2024**

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
BONDS OUTSTANDING - 2011 40-250-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CURRENT PORTION OF BONDS O/S 40-250-130	224,985.00 224,985.00	0.00 0.00	0.00 0.00	224,985.00				
CUR POTION OF BONDS O/S CONT 40-250-140	(224,985.00) (224,985.00)	0.00 0.00	0.00 0.00	(224,985.00)				
PREMIUM ON BONDS 40-250-150	113,360.00 113,360.00	0.00 0.00	0.00 0.00	113,360.00				
FUND BALANCE 40-270-000	(411,203.45) (411,203.45)	0.00 0.00	0.00 0.00	(411,203.45)				
DEPOSIT CLEARING CONTROL ACCT 40-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CHIPS CONTROL ACCOUNT 40-270-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
RETAINED EARNINGS 40-300-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
REPAIR FUND 40-300-110	5,112.59 5,112.59	0.00 0.00	0.00 0.00	5,112.59				
SINKING FUND 40-300-120	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INVESTED IN CAPITAL ASSETS 40-300-210	1,703,511.67 1,703,511.67	0.00 0.00	0.00 0.00	1,703,511.67				

TRIAL BALANCE - ALL FUNDS
December 2024

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
ACCOUNTS PAYABLE 41-200-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACCRUED EXPENSES 41-200-011	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE TO GENERAL FUND 41-200-020	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FUND BALANCE 41-270-000	85.73 85.73	0.00 0.00	0.00 0.00	85.73				
DEPOSIT CLEARING CONTROL ACCOU 41-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TRANSFER OUT 41-900-200	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DUE FROM GENERAL FUND 50-200-407	(316.32) (316.32)	0.00 0.00	0.00 0.00	(316.32)				
DEPOSIT CLEARING CONTROL ACCT 50-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FUND BALANCE 50-300-010	76,063.66 76,063.66	0.00 0.00	0.00 0.00	76,063.66				
DUE FROM GENERAL FUND 51-200-408	(32.43) (32.43)	0.00 0.00	0.00 0.00	(32.43)				
DEPOSIT CLEARING CONTROL ACCT 51-270-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
FUND BALANCE	13,685.52	0.00	0.00	13,685.52				
51-300-010	13,685.52	0.00	0.00					
* TOTAL LIABILITIES	10,378,312.39	495,342.08	422,525.37	10,305,495.68				
	10,307,072.30	2,059,932.76	2,058,356.14					
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R E V E N U E S								
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AD VALORUM TAXES - CURRENT	191,553.61	0.00	78,819.64	270,373.25				
10-400-010	0.00	0.00	270,373.25					
AD VALORUM TAXES - DELINQUENT	0.00	0.00	0.00	0.00				
10-400-015	0.00	0.00	0.00					
AD VALORUM TAXES - ATT FEES	0.00	0.00	0.00	0.00				
10-400-020	0.00	0.00	0.00					
AD VALORUM TAXES - PEN & INT	150.27	0.00	155.82	306.09				
10-400-025	0.00	0.00	306.09					
AD VALORUM TAXES - TAX CERT	0.00	0.00	0.00	0.00				
10-400-030	0.00	0.00	0.00					
HEB PROPERTY TAX	0.00	0.00	0.00	0.00				
10-400-035	0.00	0.00	0.00					
POLICE CAR LOAN - GOV CAPITAL	0.00	0.00	0.00	0.00				
10-400-040	0.00	0.00	0.00					
BALL FIELD USAGE	1,175.00	0.00	570.00	1,745.00				
10-400-049	0.00	0.00	1,745.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
PARK USE INCOME 10-400-050	320.00 0.00	0.00 125.00	100.00 545.00	420.00				
PARK GRANT REIMBURSEMENT 10-400-051	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CUSTOMER SERVICE INSPECTIONS 10-400-055	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FOOD LICENSE INCOME 10-400-060	1,350.00 0.00	0.00 0.00	2,000.00 3,350.00	3,350.00				
PERMITS 10-400-065	2,819.64 0.00	0.00 0.00	2,829.20 5,648.84	5,648.84				
VARIANCE, ZONING, SUP REQUEST 10-400-066	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CREDIT CARD REWARD REVENUE 10-400-070	0.00 0.00	0.00 0.00	8,800.49 8,800.49	8,800.49				
CONTRACTOR REGISTRATION 10-400-071	1,000.00 0.00	0.00 0.00	400.00 1,400.00	1,400.00				
FELPS REBATE REVENUE 10-400-075	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST INCOME 10-400-080	486.48 0.00	0.00 0.00	0.00 486.48	486.48				
RESTITUTION 10-400-090	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
MISC INCOME	6.00	0.00	0.00	6.00				
10-400-095	0.00	5,151.00	5,157.00					
OPIOID SETTLEMENT	0.00	0.00	0.00	0.00				
10-400-096	0.00	0.00	0.00					
POLICE SECURITY	0.00	0.00	0.00	0.00				
10-400-097	0.00	0.00	0.00					
STATE SALES TAX	218,050.49	0.00	111,782.00	329,832.49				
10-400-110	0.00	0.00	329,832.49					
STREET SALES TAX	0.00	0.00	0.00	0.00				
10-400-111	0.00	0.00	0.00					
PROPERTY RELEIF SALES TAX	54,512.62	0.00	27,945.52	82,458.14				
10-400-115	0.00	0.00	82,458.14					
MIXED BEVERAGE TAX	5,065.35	0.00	2,673.26	7,738.61				
10-400-120	0.00	0.00	7,738.61					
NSF CHECK FEE	0.00	0.00	0.00	0.00				
10-400-125	0.00	0.00	0.00					
FRANCHISE TAX	23,056.75	0.00	0.00	23,056.75				
10-400-150	0.00	0.00	23,056.75					
AMERICAN TOWER LEASE	0.00	0.00	0.00	0.00				
10-400-151	0.00	0.00	0.00					
SALE OF PROPERTY	0.00	0.00	0.00	0.00				
10-400-152	0.00	0.00	0.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
CERTIFICATE OF OCCUPANCY 10-400-155	100.00 0.00	0.00 0.00	50.00 150.00	150.00				
LITTLE LEAGUE ANNUAL FEES 10-400-156	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
LEASE PROCEEDS 10-400-190	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
GRANT REVENUE PD EQUIP 10-400-205	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
GRANT REVENUE - PARK PROJECT 10-400-215	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
GRANT - CARES ACT - GEN 10-400-216	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
LEOSE TRAINING INCOME 10-400-451	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD NATIONAL NIGHT OUT 10-400-455	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD GOLF TOURAMENT REVENUE 10-400-456	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MISCELLANEOUS POLICE INCOME 10-400-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COURT HOUSE SECURITY FEE 10-410-210	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
COURT COSTS - DEFERRED FEE 10-410-215	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME ADJ 10-410-220	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COST INCOME: FIN 10-410-225	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME IDF 10-410-230	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME: JR 10-410-235	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME JSI 10-410-240	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME: LOO 10-410-245	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME MV 10-410-250	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS - SCHOOL ZON 10-410-257	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COST INCOME: ST 10-410-260	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME STT 10-410-265	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
STATE COURT COSTS INCOME: TE 10-410-270	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME TIN 10-410-275	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS INCOME: WA 10-410-280	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE COURT COSTS DISMISSAL FE 10-410-284	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MISC INCOME 10-410-285	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
LVISD SRO OFFICER 10-410-286	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
OMNI COLLECTIONS 10-410-290	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COPS LVISD 10-410-296	6,335.00 0.00	0.00 0.00	0.00 6,335.00	6,335.00				
LVISD ADMINISTRATION FEES 10-410-297	776.18 0.00	0.00 0.00	0.00 776.18	776.18				
POLICE REPORTS 10-410-298	101.10 0.00	0.00 0.00	66.00 167.10	167.10				
LEASE PROCEED INCOME 10-410-299	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
MDD OVERHEAD TRANSFER IN 10-410-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MDD TRANSFER IN 10-410-301	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INDINGENT DEFENSE FUND (IDF) 10-415-315	4.00 0.00	0.00 0.00	2.00 6.00	6.00				
LOCAL TRAFFIC FINE 10-415-320	164.27 0.00	0.00 0.00	67.20 231.47	231.47				
LOCAL CONSOLIDATED COURT COST 10-415-321	154.00 0.00	0.00 0.00	29.00 183.00	183.00				
MOVING VIOLATION FEE (MVF) 10-415-325	0.10 0.00	0.00 0.00	0.10 0.20	0.20				
STATE JURY FEE (JRF) 10-415-330	8.00 0.00	0.00 0.00	4.00 12.00	12.00				
LOCAL JURY 10-415-331	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STATE JUDICIAL SUPPORT FUND (J) 10-415-335	12.00 0.00	0.00 0.00	6.00 18.00	18.00				
STATE CONSOLIDATED COURT COST 10-415-340	5,084.99 0.00	0.00 0.00	1,846.54 6,931.53	6,931.53				
STATE TRAFFIC FINE (STF) 10-415-345	2,655.53 0.00	0.00 0.00	1,062.17 3,717.70	3,717.70				

TRIAL BALANCE - ALL FUNDS
December 2024

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
TECHNOLOGY FUND	0.00	0.00	0.00	0.00				
10-415-350	0.00	0.00	0.00					
FINE	7,981.22	0.00	3,177.33	11,158.55				
10-415-355	0.00	0.00	11,158.55					
TIME PAYMENT FEE	0.00	0.00	25.00	25.00				
10-415-360	0.00	0.00	25.00					
WARRANT FEE	1,100.00	0.00	435.69	1,535.69				
10-415-365	0.00	0.00	1,535.69					
ADMINISTRATIVE FEE	354.08	0.00	100.00	454.08				
10-415-370	0.00	0.00	454.08					
DISMISSAL FEE	180.00	0.00	40.00	220.00				
10-415-371	0.00	0.00	220.00					
ARREST FEE	420.41	0.00	150.68	571.09				
10-415-372	0.00	0.00	571.09					
COLLECTION FEE (AMS)	0.00	0.00	0.00	0.00				
10-415-375	0.00	0.00	0.00					
OMNI COLLECTION FEE	225.49	0.00	120.00	345.49				
10-415-380	0.00	0.00	345.49					
DEFERRED FEE	1,864.50	0.00	1,132.94	2,997.44				
10-415-385	0.00	0.00	2,997.44					
CHILD SAFETY FINE	0.00	0.00	0.00	0.00				
10-415-390	0.00	0.00	0.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
SCHOOL ZONE VIOLATION FEE 10-415-391	25.00 0.00	0.00 0.00	25.00 50.00	50.00				
TRUANCY PREVENTION FEE 10-415-392	359.40 0.00	0.00 0.00	142.69 502.09	502.09				
SEATBELT FEE 10-415-393	(6,029.68) 0.00	0.00 6,029.68	0.00 0.00	(6,029.68)				
LOCAL TRUANCY PREVENTION 10-415-394	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
RESTITUTION INCOME 10-415-395	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COURT SECURITY FEES 10-415.310	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
GAIN ON SALE OF FIXED ASSETS 10-420-300	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MUNICIPAL DEVELOPMENT DISTRICT 10-420-403	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
POLICE GOLF TOUR 10-520-286	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
2024 SERIES COO PROCEEDS 11-400-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
BOND ADDITIONAL FEES 11-400-015	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
INTEREST INCOME 11-400-080	241.17 0.00	0.00 0.00	0.00 241.17	241.17				
BANK INTEREST 12-400-080	2,572.34 0.00	0.00 0.00	0.00 2,572.34	2,572.34				
MISC INCOME 12-400-095	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MUNICIPAL DEVELOPMENT DISTRICT 12-400-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
SALES TAX 12-400-110	107,365.35 0.00	0.00 0.00	54,046.83 161,412.18	161,412.18				
EVENT VENDORS/DONATIONS 12-400-120	2,350.00 0.00	0.00 0.00	0.00 2,350.00	2,350.00				
TRANSFER FROM HOT 12-400-130	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STREET MAINTENANCE TAX 14-400-010	54,512.62 0.00	0.00 0.00	27,945.50 82,458.12	82,458.12				
INTEREST INCOME 14-400-080	186.61 0.00	0.00 0.00	0.00 186.61	186.61				
INTEREST INCOME 15-400-080	149.11 0.00	0.00 0.00	0.00 149.11	149.11				
HOTEL TAX REVENUE 15-400-100	10,506.30 0.00	0.00 0.00	5,301.09 15,807.39	15,807.39				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
FORFEITURES 16-400-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST 16-400-080	1.16 0.00	0.00 0.00	0.00 1.16	1.16				
GENERAL - CARES ACT GRANT 18-400-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD - AACOG - COVID GRANT 18-410-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD - AACOG BODY ARM GRANT REV 18-415-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD AACOG TRAINING/ AED GRANT 18-416-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PD/FIRE RADIO GRANT 18-417-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ACOG 2023 GRANT PD 18-418-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PARK - GRANTS 18-420-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
GVEC POWER UP GRANT REVENUE 18-430-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FEMA COVID RECOVERY REVENUE 18-440-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
AD VALOREM TAX 20-100-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TRANSFER FROM OTHER FUNDS 20-100-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST 20-100-103	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
DEFERRED REVENUE 20-200-310	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
AD VALORUM TAXES - CURRENT 20-400-010	55,122.96 0.00	0.00 0.00	22,613.13 77,736.09	77,736.09				
AD VALORUM TAXES - PEN & INT 20-400-025	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST INCOME 20-400-080	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
Misc Income 20-400-285	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TRANSFER IN 20-900-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST 25-400-080	0.19 0.00	0.00 0.00	0.00 0.19	0.19				
COURTHOUSE SECURITY FEES 25-410-210	354.28 0.00	0.00 0.00	141.78 496.06	496.06				

TRIAL BALANCE - ALL FUNDS
December 2024

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
INTEREST 35-400-080	12.37 0.00	0.00 0.00	0.00 12.37	12.37				
STATE COURT COST - TECH FEE 35-410-270	295.86 0.00	0.00 0.00	116.56 412.42	412.42				
INTEREST INCOME 40-400-080	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MISC INCOME 40-400-095	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
NSF CHECK FEE 40-400-125	70.00 0.00	0.00 0.00	35.00 105.00	105.00				
SALES TAX INCOME 40-400-505	5,327.98 0.00	0.00 0.00	2,647.49 7,975.47	7,975.47				
WATER SALES 40-400-510	172,255.94 0.00	0.00 272.75	79,978.26 252,506.95	252,234.20				
SEWER SALES 40-400-520	45,910.96 0.00	0.00 0.00	24,595.25 70,506.21	70,506.21				
INFRASTRUCTURE REPAIR 40-400-525	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PENALTIES 40-400-530	1,465.77 0.00	0.00 0.00	732.52 2,198.29	2,198.29				
METER TAMPERING FEE 40-400-535	0.00 0.00	0.00 0.00	0.00 0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
OPER & MAINTENANCE 40-400-540	5,317.77 0.00	0.00 3.00	2,585.70 7,906.47	7,903.47				
GARBAGE SALES 40-400-550	80,303.62 0.00	0.00 0.00	38,396.10 118,699.72	118,699.72				
OVERPAYMENT 40-400-555	(722.67) 0.00	2,149.15 4,027.10	1,675.89 2,831.17	(1,195.93)				
NEW WATER METER FEES 40-400-560	286.00 0.00	0.00 0.00	0.00 286.00	286.00				
NEW WATER CONSTRUCTIONS FEE 40-400-562	1,539.23 0.00	0.00 0.00	0.00 1,539.23	1,539.23				
NEW SEWER CONSTRUCTION FEES 40-400-565	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
RECONNECTIONS 40-400-570	348.08 0.00	0.00 0.00	511.67 859.75	859.75				
SEWER IMPACT FEES 40-400-580	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
WATER IMPACT FEES 40-400-585	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
WATER DEPOSITS 40-400-590	3,392.03 0.00	0.00 57.97	700.00 4,150.00	4,092.03				
ADMIN FEE 40-400-591	525.00 0.00	0.00 0.00	131.66 656.66	656.66				

TRIAL BALANCE - ALL FUNDS
December 2024

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
GREASE TRAP PERMITS 40-400-592	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
ADJUSTMENTS 40-400-595	22.32 0.00	0.00 1,263.48	838.67 2,124.47	860.99				
METER REPLACEMENT INCOME 40-400-825	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
WELL PROJECTS 2009 40-400-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INFRASTRUCTURE GRANT LOAN 40-400-902	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
NEW LOAN WATER WELL 40-400-903	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
FEMA COVID RECOVERY REVENUE 40-440-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
2016 SERIES COO PROCEEDS 41-400-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST INCOME 41-400-080	0.05 0.00	0.00 0.00	0.00 0.05	0.05				
ELEVATED TOWER CONSTRUCTION 41-530-900	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
INTEREST INCOME 50-400-080	58.98 0.00	0.00 0.00	0.00 58.98	58.98				

TRIAL BALANCE - ALL FUNDS
December 2024

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 IMPACT FEES	0.00	0.00	158.16	158.16					
50-400-585	0.00	0.00	158.16						
INTEREST INCOME	10.63	0.00	0.00	10.63					
51-400-080	0.00	0.00	10.63						
SEWER IMPACT FEES	0.00	0.00	32.43	32.43					
51-400-580	0.00	0.00	32.43						
* TOTAL REVENUES	1,071,203.81	2,149.15	507,741.96	1,576,796.62					
	0.00	16,929.98	1,593,726.60						
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EXPENSES									
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WAGES - CODE ENFORCEMENT	1,353.87	1,307.82	0.00	2,661.69					
10-500-010	0.00	2,661.69	0.00						
OVERTIME	0.00	221.04	0.00	221.04					
10-500-015	0.00	221.04	0.00						
SOCIAL SECURITY	103.57	116.95	0.00	220.52					
10-500-110	0.00	220.52	0.00						
TMRS	70.67	79.80	0.00	150.47					
10-500-115	0.00	150.47	0.00						
EMPLOYEE INSURANCE	2.72	2.72	0.00	5.44					
10-500-150	0.00	5.44	0.00						
OFFICE EXPENSE	0.00	0.00	0.00	0.00					

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-500-210	0.00	0.00	0.00					
OFFICE SUPPLIES	0.00	0.00	0.00	0.00				
10-500-220	0.00	0.00	0.00					
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00				
10-500-230	0.00	0.00	0.00					
TELEPHONE	0.00	0.00	0.00	0.00				
10-500-240	0.00	0.00	0.00					
UNIFORMS	0.00	0.00	0.00	0.00				
10-500-250	0.00	0.00	0.00					
TECHNOLOGY/SOFTWARE UPGRADES	0.00	0.00	0.00	0.00				
10-500-270	0.00	0.00	0.00					
MEDIA	0.00	0.00	0.00	0.00				
10-500-271	0.00	0.00	0.00					
CONTRACT SERVICES - BV	1,308.50	81,588.48	0.00	82,896.98				
10-500-300	0.00	82,896.98	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					
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00				
10-500-310	0.00	0.00	0.00					
WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00				
10-500-320	0.00	0.00	0.00					
BONDING	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-500-330	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00				
10-500-410	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - P&Z	0.00	0.00	0.00	0.00				
10-500-411	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - LEGAL	0.00	0.00	0.00	0.00				
10-500-420	0.00	0.00	0.00					
MUNI CODES	251.37	0.00	0.00	251.37				
10-500-425	0.00	251.37	0.00					
EMPLOYEE TRAINING	585.00	0.00	0.00	585.00				
10-500-450	0.00	585.00	0.00					
VEHICLE FUEL	0.00	0.00	0.00	0.00				
10-500-610	0.00	0.00	0.00					
VEHICLE REPAIR	0.00	0.00	0.00	0.00				
10-500-620	0.00	0.00	0.00					
MISCELLANEOUS	0.00	0.00	0.00	0.00				
10-500-920	0.00	0.00	0.00					
WAGES - GENERAL	32,012.81	16,199.20	0.00	48,212.01				
10-510-010	0.00	48,212.01	0.00					
OVERTIME	0.00	0.00	0.00	0.00				
10-510-015	0.00	0.00	0.00					
CAR/ PHONE ALLOWANCE	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
10-510-020	0.00	0.00	0.00					
PAYROLL TAXES	2,446.15	1,237.82	0.00	3,683.97				
10-510-110	0.00	3,683.97	0.00					
TMRS	1,671.07	845.60	0.00	2,516.67				
10-510-115	0.00	2,516.67	0.00					
EMPLOYEE INSURANCE	5,191.76	2,595.88	0.00	7,787.64				
10-510-150	0.00	7,787.64	0.00					
AFLAC	0.00	0.00	0.00	0.00				
10-510-159	0.00	0.00	0.00					
OFFICE EXPENSE	368.42	0.00	0.00	368.42				
10-510-210	0.00	368.42	0.00					
OFFICE EQUIPMENT RENTALS	1,835.99	425.00	0.00	2,260.99				
10-510-212	0.00	2,260.99	0.00					
BUILDING EXPENSE - CH	7,400.00	0.00	0.00	7,400.00				
10-510-214	0.00	7,400.00	0.00					
OFFICE CLEANING	1,000.00	0.00	0.00	1,000.00				
10-510-215	0.00	1,000.00	0.00					
OFFICE SUPPLIES	872.24	0.00	0.00	872.24				
10-510-220	0.00	872.24	0.00					
DUES AND SUBSCRIPTIONS	379.98	0.00	0.00	379.98				
10-510-230	0.00	379.98	0.00					
TELEPHONE	1,467.32	0.00	0.00	1,467.32				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
10-510-240	0.00	1,467.32	0.00					
UNIFORMS	282.50	0.00	0.00	282.50				
10-510-250	0.00	282.50	0.00					
POSTAGE	190.38	0.00	0.00	190.38				
10-510-260	0.00	190.38	0.00					
TECHNOWLEDGE/SOFTWARE UPGRAD	37,037.63	509.60	0.00	37,547.23				
10-510-270	0.00	37,547.23	0.00					
RETURNED CHECKS	0.00	0.00	0.00	0.00				
10-510-280	0.00	0.00	0.00					
UTILITIES	1,568.11	0.00	0.00	1,568.11				
10-510-290	0.00	1,568.11	0.00					
NATIONAL NIGHT EXPENSES	214.22	0.00	0.00	214.22				
10-510-300	0.00	214.22	0.00					
PROPERTY & LIABILITY INSURANCE	14,781.39	0.00	0.00	14,781.39				
10-510-310	0.00	14,781.39	0.00					
WORKERS COMP INSURANCE	260.95	0.00	0.00	260.95				
10-510-320	0.00	260.95	0.00					
BONDING	0.00	0.00	0.00	0.00				
10-510-330	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00				
10-510-410	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - LEGAL	1,287.06	1,708.50	0.00	2,995.56				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-510-420	0.00	2,995.56	0.00					
LEGAL & PROFESSIONAL - COLLECT	1,745.76	0.00	0.00	1,745.76				
10-510-421	0.00	1,745.76	0.00					
FOOD LICENSE EXPENSE	1,000.00	650.00	0.00	1,650.00				
10-510-435	0.00	1,650.00	0.00					
EMPLOYEE TRAINING	280.00	0.00	0.00	280.00				
10-510-450	0.00	280.00	0.00					
WCAD COLLECTION FEE	0.00	0.00	0.00	0.00				
10-510-451	0.00	0.00	0.00					
WCAC QUARTERLY PAYMENT	1,664.19	2,258.27	0.00	3,922.46				
10-510-452	0.00	3,922.46	0.00					
AUDIT EXPENSE	0.00	0.00	0.00	0.00				
10-510-460	0.00	0.00	0.00					
ELECTION EXPENSE	554.00	0.00	0.00	554.00				
10-510-465	0.00	554.00	0.00					
BANK SERVICE CHARGES	(417.20)	0.00	0.00	(417.20)				
10-510-470	0.00	326.59	743.79					
MERCHANT CREDIT CARD FEES	0.00	0.00	0.00	0.00				
10-510-471	0.00	0.00	0.00					
CONTRACT LABOR	0.00	0.00	0.00	0.00				
10-510-475	0.00	0.00	0.00					
CONTRACT SERVICES - CSI	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-510-476	0.00	0.00	0.00					
ADS	82.10	0.00	0.00	82.10				
10-510-490	0.00	82.10	0.00					
ALARM SERVICES	0.00	0.00	0.00	0.00				
10-510-495	0.00	0.00	0.00					
VEHICLE PURCHASE	20,216.94	0.00	0.00	20,216.94				
10-510-600	0.00	25,367.94	5,151.00					
VEHICLE FUEL	0.00	23.77	0.00	23.77				
10-510-610	0.00	23.77	0.00					
VEHICLE REPAIR	0.00	0.00	0.00	0.00				
10-510-620	0.00	0.00	0.00					
GENERAL SUPPLIES	31.47	0.00	0.00	31.47				
10-510-670	0.00	31.47	0.00					
EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00				
10-510-690	0.00	0.00	0.00					
LIBRARY DONATION	0.00	0.00	0.00	0.00				
10-510-700	0.00	0.00	0.00					
CHILD ADVOCACY	0.00	0.00	0.00	0.00				
10-510-710	0.00	0.00	0.00					
ANIMAL CONTROL CONTRACT	0.00	0.00	0.00	0.00				
10-510-720	0.00	0.00	0.00					
CITY PARK	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-510-755	0.00	0.00	0.00					
CONTINGENCY FUND	0.00	0.00	0.00	0.00				
10-510-900	0.00	0.00	0.00					
MISCELLANEOUS EXPENSE	102.70	0.00	0.00	102.70				
10-510-920	0.00	102.70	0.00					
FELPS EXPENSE	0.00	0.00	0.00	0.00				
10-510-921	0.00	0.00	0.00					
HEB SALES TAX EXPENSE	0.00	0.00	0.00	0.00				
10-510-930	0.00	0.00	0.00					
HEB PROPERTY TAX EXPENSE	0.00	0.00	0.00	0.00				
10-510-931	0.00	0.00	0.00					
WAGES - COURT	4,315.03	2,507.82	0.00	6,822.85				
10-515-010	0.00	6,822.85	0.00					
OVERTIME	0.00	221.04	0.00	221.04				
10-515-015	0.00	221.04	0.00					
PAYROLL TAXES	330.11	116.97	0.00	447.08				
10-515-110	0.00	447.08	0.00					
TMRS	162.60	79.81	0.00	242.41				
10-515-115	0.00	242.41	0.00					
EMPLOYEE INSURANCE	2.72	2.72	0.00	5.44				
10-515-150	0.00	5.44	0.00					
OFFICE EXPENSE	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-515-210	0.00	0.00	0.00					
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00				
10-515-230	0.00	0.00	0.00					
COURT TECHNOLOGY	0.00	0.00	0.00	0.00				
10-515-270	0.00	0.00	0.00					
TECHNOLOGY/SOFTWARE UPGRADES	520.00	260.00	0.00	780.00				
10-515-271	0.00	780.00	0.00					
WORKERS COMP INSURANCE	58.24	0.00	0.00	58.24				
10-515-320	0.00	58.24	0.00					
PROSECUTOR SERVICES	1,304.30	860.80	0.00	2,165.10				
10-515-415	0.00	2,165.10	0.00					
JURY EXPENSE	(7.11)	0.00	2.81	(9.92)				
10-515-420	0.00	0.00	9.92					
EMPLOYEE TRAINING	300.00	0.00	0.00	300.00				
10-515-450	0.00	300.00	0.00					
OMNI COLLECTION	180.00	0.00	0.00	180.00				
10-515-474	0.00	180.00	0.00					
STATE COURT COSTS	0.00	0.00	0.00	0.00				
10-515-550	0.00	0.00	0.00					
WAGES - POLICE	132,944.33	67,382.10	0.00	200,326.43				
10-520-010	0.00	201,817.43	1,491.00					
CONTRACT LABOR	1,500.00	4,200.00	0.00	5,700.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
10-520-011	0.00	5,700.00	0.00					
SHIFT DIFFERENTIAL	950.00	450.00	0.00	1,400.00				
10-520-012	0.00	1,400.00	0.00					
OVERTIME	6,741.96	2,020.32	0.00	8,762.28				
10-520-015	0.00	8,975.30	213.02					
CELL PHONE ALLOWANCE	(23.08)	0.00	0.00	(23.08)				
10-520-020	0.00	0.00	23.08					
PAYROLL TAXES	10,499.36	5,204.40	0.00	15,703.76				
10-520-110	0.00	15,810.04	106.28					
TMRS	7,386.77	3,646.30	0.00	11,033.07				
10-520-115	0.00	11,076.43	43.36					
EMPLOYEE INSURANCE	18,371.02	8,900.16	0.00	27,271.18				
10-520-150	0.00	27,442.16	170.98					
AFLAC	0.00	0.00	0.00	0.00				
10-520-159	0.00	0.00	0.00					
MEDICAL COST	0.00	0.00	0.00	0.00				
10-520-160	0.00	0.00	0.00					
OFFICE EXPENSE	2,364.24	0.00	0.00	2,364.24				
10-520-210	0.00	2,364.24	0.00					
OFFICE SUPPLIES	154.09	0.00	0.00	154.09				
10-520-220	0.00	154.09	0.00					
TELEPHONE	3,001.47	0.00	0.00	3,001.47				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-520-240	0.00	3,001.47	0.00					
UNIFORMS	(1,458.93)	0.00	0.00	(1,458.93)				
10-520-250	0.00	(1,458.93)	0.00					
TECHNOLOGY/SOFTWARE UPGRADES	9,145.39	2,190.00	0.00	11,335.39				
10-520-270	0.00	11,335.39	0.00					
POLICE GOLF TOURNAMENT	0.00	0.00	0.00	0.00				
10-520-287	0.00	0.00	0.00					
PROPERTY & LIABILITY INSURANCE	34,939.13	0.00	0.00	34,939.13				
10-520-310	0.00	34,939.13	0.00					
WORKERS COMP INSURANCE	19,129.87	0.00	0.00	19,129.87				
10-520-320	0.00	19,129.87	0.00					
UNEMPLOYMENT TWC	0.00	0.00	0.00	0.00				
10-520-325	0.00	0.00	0.00					
BONDING	0.00	0.00	0.00	0.00				
10-520-330	0.00	0.00	0.00					
PROFESSIONAL FEES	0.00	0.00	0.00	0.00				
10-520-400	0.00	0.00	0.00					
EMPLOYEE TRAINING	345.00	68.00	0.00	413.00				
10-520-450	0.00	413.00	0.00					
LEOSE TRAINING EXPENSE	600.00	0.00	0.00	600.00				
10-520-451	0.00	600.00	0.00					
LEOSE FUNDS	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-520-452	0.00	0.00	0.00					
CONTRACT SERVICES CAMERA	0.00	0.00	0.00	0.00				
10-520-476	0.00	0.00	0.00					
LAB TEST	0.00	0.00	0.00	0.00				
10-520-477	0.00	0.00	0.00					
K-9 CONTRACT LABOR	224.99	0.00	0.00	224.99				
10-520-478	0.00	224.99	0.00					
COPS LVISD CONTRACT PAY	5,407.50	332.50	0.00	5,740.00				
10-520-479	0.00	5,740.00	0.00					
EVIDENCE SUPPLIES	101.35	0.00	0.00	101.35				
10-520-480	0.00	101.35	0.00					
EXPLORER PROGRAM	0.00	0.00	0.00	0.00				
10-520-485	0.00	0.00	0.00					
ADS	290.00	0.00	0.00	290.00				
10-520-490	0.00	290.00	0.00					
ADS - PUBLICATIONS	0.00	0.00	0.00	0.00				
10-520-499	0.00	0.00	0.00					
VEHICLE PURCHASE	23.98	0.00	0.00	23.98				
10-520-600	0.00	23.98	0.00					
VEHICLE FUEL	6,743.32	2,990.08	0.00	9,733.40				
10-520-610	0.00	9,733.40	0.00					
VEHICLE REPAIR	21,244.87	0.00	235.24	21,009.63				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-520-620	0.00	21,244.87	235.24					
GENERAL SUPPLIES	70.66	0.00	0.00	70.66				
10-520-670	0.00	70.66	0.00					
EQUIPMENT PURCHASES	2,421.95	0.00	0.00	2,421.95				
10-520-690	0.00	2,421.95	0.00					
WILSON COUNTY SOFTWARE	0.00	0.00	0.00	0.00				
10-520-700	0.00	0.00	0.00					
WCSO DISPATCH	0.00	0.00	0.00	0.00				
10-520-910	0.00	0.00	0.00					
MICELLAENOUS	1,280.62	0.00	0.00	1,280.62				
10-520-920	0.00	1,280.62	0.00					
WAGES - PUBLIC WORKS	12,155.60	6,151.20	0.00	18,306.80				
10-530-010	0.00	18,306.80	0.00					
CONTRACT LABOR	0.00	0.00	0.00	0.00				
10-530-011	0.00	0.00	0.00					
OVERTIME	271.41	423.64	0.00	695.05				
10-530-015	0.00	695.05	0.00					
PAYROLL TAXES	952.98	502.98	0.00	1,455.96				
10-530-110	0.00	1,455.96	0.00					
TMRS	445.05	387.27	0.00	832.32				
10-530-115	0.00	832.32	0.00					
ON CALL PAY	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-530-120	0.00	0.00	0.00					
EMPLOYEE INSURANCE	573.40	370.84	0.00	944.24				
10-530-150	0.00	944.24	0.00					
AFLAC	0.00	0.00	0.00	0.00				
10-530-159	0.00	0.00	0.00					
OFFICE EXPENSE	0.00	0.00	0.00	0.00				
10-530-210	0.00	0.00	0.00					
BUILDING MAINTENANCE PW	0.00	0.00	0.00	0.00				
10-530-214	0.00	0.00	0.00					
OFFICE SUPPLIES	0.00	0.00	0.00	0.00				
10-530-220	0.00	0.00	0.00					
TELEPHONE	573.29	0.00	0.00	573.29				
10-530-240	0.00	573.29	0.00					
UNIFORMS	338.49	0.00	0.00	338.49				
10-530-250	0.00	338.49	0.00					
PROPERTY & LIABILITY INSURNACE	18,002.38	0.00	0.00	18,002.38				
10-530-310	0.00	18,002.38	0.00					
WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00				
10-530-320	0.00	0.00	0.00					
EMPLOYEE TRAINING	104.47	0.00	0.00	104.47				
10-530-450	0.00	104.47	0.00					
VEHICLE FUEL	2,439.32	1,059.11	0.00	3,498.43				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-530-610	0.00	3,498.43	0.00					
VEHICLE REPAIR	0.00	0.00	0.00	0.00				
10-530-620	0.00	0.00	0.00					
REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00				
10-530-655	0.00	0.00	0.00					
TOOLS	0.00	0.00	0.00	0.00				
10-530-660	0.00	0.00	0.00					
STREET REPAIR	4,963.00	390.00	0.00	5,353.00				
10-530-665	0.00	5,353.00	0.00					
GENERAL SUPPLIES	0.00	0.00	0.00	0.00				
10-530-670	0.00	0.00	0.00					
LANDSCAPE	0.00	0.00	0.00	0.00				
10-530-680	0.00	0.00	0.00					
EQUIPMENT	2,878.86	0.00	0.00	2,878.86				
10-530-690	0.00	2,878.86	0.00					
EQUIPMENT - BIG ITEMS	0.00	0.00	0.00	0.00				
10-530-791	0.00	0.00	0.00					
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00				
10-530-920	0.00	0.00	0.00					
ENGINEERING FEES	2,933.90	0.00	0.00	2,933.90				
10-530-930	0.00	2,933.90	0.00					
WAGES	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-550-010	0.00	0.00	0.00					
PAYROLL TAXES	0.00	0.00	0.00	0.00				
10-550-110	0.00	0.00	0.00					
TMRS	0.00	0.00	0.00	0.00				
10-550-115	0.00	0.00	0.00					
EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00				
10-550-150	0.00	0.00	0.00					
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00				
10-550-310	0.00	0.00	0.00					
WORKERS COMP	0.00	0.00	0.00	0.00				
10-550-320	0.00	0.00	0.00					
WAGES - PARK DEPARTMENT	12,081.60	6,113.60	0.00	18,195.20				
10-580-010	0.00	18,195.20	0.00					
OVERTIME	696.03	350.91	0.00	1,046.94				
10-580-015	0.00	1,046.94	0.00					
PAYROLL TAXES	982.08	494.54	0.00	1,476.62				
10-580-110	0.00	1,476.62	0.00					
TMRS	1,020.17	442.92	0.00	1,463.09				
10-580-115	0.00	1,463.09	0.00					
EMPLOYEE INSURANCE	4,450.08	2,225.04	0.00	6,675.12				
10-580-150	0.00	6,675.12	0.00					
TELEPHONE	173.02	0.00	0.00	173.02				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-580-240	0.00	173.02	0.00					
UNIFORMS	138.82	0.00	0.00	138.82				
10-580-250	0.00	138.82	0.00					
UTILITIES - PARK	2,115.28	0.00	0.00	2,115.28				
10-580-290	0.00	2,115.28	0.00					
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00				
10-580-310	0.00	0.00	0.00					
WORKERS COMP INSURANCE	213.12	0.00	0.00	213.12				
10-580-320	0.00	213.12	0.00					
EMPLOYEE TRAINING	0.00	0.00	0.00	0.00				
10-580-450	0.00	0.00	0.00					
CAPITAL OUTLAY- PARK	0.00	0.00	0.00	0.00				
10-580-500	0.00	0.00	0.00					
VEHICLE PURCHASE	0.00	0.00	0.00	0.00				
10-580-600	0.00	0.00	0.00					
VEHICLE FUEL	675.11	370.81	0.00	1,045.92				
10-580-610	0.00	1,045.92	0.00					
VEHICLE REPAIR	2,767.59	0.00	0.00	2,767.59				
10-580-620	0.00	2,767.59	0.00					
REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00				
10-580-655	0.00	0.00	0.00					
TOOLS	751.48	0.00	0.00	751.48				

TRIAL BALANCE - ALL FUNDS
December 2024

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
10-580-660	0.00	751.48	0.00					
CITY PARK SUPPLIES	902.66	0.00	0.00	902.66				
10-580-670	0.00	902.66	0.00					
PARK EQUIPMENT	2,287.80	0.00	0.00	2,287.80				
10-580-690	0.00	2,287.80	0.00					
PARK- CHRISTMAS	0.00	0.00	0.00	0.00				
10-580-695	0.00	0.00	0.00					
PARK GRANT ITEMS	0.00	0.00	0.00	0.00				
10-580-791	0.00	0.00	0.00					
CAPITAL OUTLAY	0.00	0.00	0.00	0.00				
10-800-100	0.00	0.00	0.00					
TRANSFER OUT	0.00	0.00	0.00	0.00				
10-900-200	0.00	0.00	0.00					
DRAINAGE PROJECT	0.00	2,709.00	0.00	2,709.00				
11-500-100	0.00	2,709.00	0.00					
ENGINEERING FEE	0.00	0.00	0.00	0.00				
11-510-100	0.00	0.00	0.00					
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00				
11-510-470	0.00	0.00	0.00					
WAGES - MDD	8,611.80	4,265.56	0.00	12,877.36				
12-500-010	0.00	12,877.36	0.00					
CAR & CELL PHONE ALLOWANCE	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
12-500-020	0.00	0.00	0.00					
PAYROLL TAXES	658.80	326.31	0.00	985.11				
12-500-050	0.00	985.11	0.00					
SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00				
12-500-110	0.00	0.00	0.00					
TMRS	449.54	222.66	0.00	672.20				
12-500-115	0.00	672.20	0.00					
EMPLOYEE INSURANCE	111.76	55.88	0.00	167.64				
12-500-150	0.00	167.64	0.00					
OFFICE SUPPLIES	110.56	64.26	0.00	174.82				
12-500-220	0.00	174.82	0.00					
MEMBERSHIP/DUES	13,757.07	0.00	0.00	13,757.07				
12-500-230	0.00	13,757.07	0.00					
NEWS PUBLICATIONS/SUBSCRIPTION	430.38	0.00	0.00	430.38				
12-500-231	0.00	430.38	0.00					
TELEPHONE	86.51	0.00	0.00	86.51				
12-500-240	0.00	86.51	0.00					
IT SERVICES	0.00	0.00	0.00	0.00				
12-500-270	0.00	0.00	0.00					
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00				
12-500-310	0.00	0.00	0.00					
WORKERS COMP INSURANCE	56.13	0.00	0.00	56.13				

TRIAL BALANCE - ALL FUNDS
December 2024

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
12-500-320	0.00	56.13	0.00					
FACILITY & OVERHEAD COST TO GF	0.00	0.00	0.00	0.00				
12-500-400	0.00	0.00	0.00					
ENGINEERING	0.00	0.00	0.00	0.00				
12-500-410	0.00	0.00	0.00					
LEGAL	115.00	0.00	0.00	115.00				
12-500-420	0.00	115.00	0.00					
EQUIPMENT EXPENSE	0.00	19,000.00	0.00	19,000.00				
12-500-430	0.00	19,000.00	0.00					
TRAINING/CONFERENCE/TRAVEL	3,000.00	0.00	0.00	3,000.00				
12-500-450	0.00	3,000.00	0.00					
BUSINESS RECRUITMENT	0.00	0.00	0.00	0.00				
12-500-455	0.00	0.00	0.00					
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00				
12-500-456	0.00	0.00	0.00					
EVENT PLANNING	19,351.57	400.00	0.00	19,751.57				
12-500-460	0.00	19,751.57	0.00					
ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	0.00	0.00				
12-500-470	0.00	0.00	0.00					
CONSULTING/DEVELOPMENT/PLAN	33,887.08	0.00	0.00	33,887.08				
12-500-475	0.00	33,887.08	0.00					
ADVERTISING	240.16	0.00	0.00	240.16				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
12-500-476	0.00	240.16	0.00					
FACADE/BEAR GRANTS 12-500-477	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TRAFFIC STUDY 12-500-478	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
COVID-19 RELIEF 12-500-479	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CONTINGENCY 12-500-500	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CAPITAL OUTLAY 12-800-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
TRANSFER OUT 12-900-200	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
STREET REPAIR 14-500-100	0.00 0.00	53,721.94 53,721.94	0.00 0.00	53,721.94				
STREET CONTINGENCY 14-500-110	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
PROFESSIONAL - ENGINEERING 14-500-410	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
MISCELLANEOUS EXPENSE 14-500-920	0.00 0.00	0.00 0.00	0.00 0.00	0.00				
CAPITAL OUTLAY	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
14-800-100	0.00	0.00	0.00					
HOTEL ABATEMENT EXPENSE	0.00	0.00	0.00	0.00				
15-500-200	0.00	0.00	0.00					
TRANSFER TO MDD	0.00	0.00	0.00	0.00				
15-500-201	0.00	0.00	0.00					
MISC EXPENSE	0.00	0.00	0.00	0.00				
15-500-210	0.00	0.00	0.00					
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00				
15-510-470	0.00	0.00	0.00					
MISC POLICE EXPENSE	0.00	0.00	0.00	0.00				
16-500-100	0.00	0.00	0.00					
CAPITAL OUTLAY	0.00	0.00	0.00	0.00				
16-800-100	0.00	0.00	0.00					
GENERAL - CARE ACT GRANT EXPEN	0.00	0.00	0.00	0.00				
18-500-100	0.00	0.00	0.00					
PD - AACOG COVID GRANT EXPENSE	0.00	0.00	0.00	0.00				
18-510-100	0.00	0.00	0.00					
PD - AACOG BODY ARMOUR EXPENSE	0.00	0.00	0.00	0.00				
18-515-100	0.00	0.00	0.00					
PD AACOG TRAINING/ AED GRANT	0.00	0.00	0.00	0.00				
18-516-100	0.00	0.00	0.00					
PD/FIRE RADIO GRANT	0.00	76,641.20	0.00	76,641.20				

TRIAL BALANCE - ALL FUNDS
December 2024

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
18-517-100	0.00	76,641.20	0.00					
PARK - GRANT EXPENSES	0.00	0.00	0.00	0.00				
18-520-100	0.00	0.00	0.00					
GVEC POWER UP GRANT EXPENSES	0.00	0.00	0.00	0.00				
18-530-100	0.00	0.00	0.00					
FEMA COVID RECOVERY EXPENSES	0.00	0.00	0.00	0.00				
18-540-100	0.00	0.00	0.00					
PW CARES ACT GRANT	0.00	0.00	0.00	0.00				
18-550-100	0.00	0.00	0.00					
SAFETY GRANT	0.00	0.00	0.00	0.00				
18-560-100	0.00	0.00	0.00					
ACOG 2023 GRANT PD	0.00	0.00	0.00	0.00				
18-570-100	0.00	0.00	0.00					
CAPITAL OUTLAY	0.00	0.00	0.00	0.00				
18-800-100	0.00	0.00	0.00					
TRANSFER OUT	0.00	0.00	0.00	0.00				
18-900-200	0.00	0.00	0.00					
2017 REFUNDING PRINCIPAL	0.00	0.00	0.00	0.00				
20-100-104	0.00	0.00	0.00					
2017 REFUNDING INTEREST	0.00	0.00	0.00	0.00				
20-100-105	0.00	0.00	0.00					
SARA LOAN PRINCIPAL	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
20-100-106	0.00	0.00	0.00					
SARA LOAN INTEREST	0.00	0.00	0.00	0.00				
20-100-107	0.00	0.00	0.00					
2016 SERIES PRINCIPAL	0.00	0.00	0.00	0.00				
20-100-108	0.00	0.00	0.00					
2016 SERIER INTEREST	0.00	0.00	0.00	0.00				
20-100-109	0.00	0.00	0.00					
2016 SERIES BOND- ADMIN FEE	0.00	0.00	0.00	0.00				
20-100-110	0.00	0.00	0.00					
2024 SERIES PRINCIPAL	0.00	0.00	0.00	0.00				
20-100-111	0.00	0.00	0.00					
2024 SERIES INTEREST	0.00	0.00	0.00	0.00				
20-100-112	0.00	0.00	0.00					
BOND OBLIG 2003 SERIES - PRIN	0.00	0.00	0.00	0.00				
20-800-800	0.00	0.00	0.00					
BOND OBLIG 2003 SERIES - INT	0.00	0.00	0.00	0.00				
20-800-810	0.00	0.00	0.00					
BOND OBLIG 2003 SERIES - ADMIN	0.00	0.00	0.00	0.00				
20-800-820	0.00	0.00	0.00					
LEASE PROCEED (TRANSFER OUT)	0.00	0.00	0.00	0.00				
20-800-830	0.00	0.00	0.00					
MISCELLANEOUS	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
20-800-840	0.00	0.00	0.00					
COURT BAILIFF	0.00	0.00	0.00	0.00				
25-500-100	0.00	0.00	0.00					
BUILDING SECURITY	0.00	0.00	0.00	0.00				
25-500-200	0.00	0.00	0.00					
ALARM SERVICES	0.00	0.00	0.00	0.00				
25-900-100	0.00	0.00	0.00					
CONTINGENCY	0.00	0.00	0.00	0.00				
25-900-110	0.00	0.00	0.00					
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00				
25-900-920	0.00	0.00	0.00					
ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00				
35-900-100	0.00	0.00	0.00					
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00				
35-900-920	0.00	0.00	0.00					
CONTINGENCY	0.00	0.00	0.00	0.00				
40-500-500	0.00	0.00	0.00					
WAGES	23,776.04	12,332.80	0.00	36,108.84				
40-540-010	0.00	36,704.40	595.56					
OVERTIME	883.44	312.88	0.00	1,196.32				
40-540-015	0.00	1,196.32	0.00					
CALL DUTY: WAGES	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
40-540-017	0.00	0.00	0.00					
PAYROLL TAXES	1,857.49	949.49	0.00	2,806.98				
40-540-110	0.00	2,852.55	45.57					
CALL DUTY WAGES	0.00	0.00	0.00	0.00				
40-540-112	0.00	0.00	0.00					
TMRS	1,149.79	510.55	0.00	1,660.34				
40-540-115	0.00	1,679.28	18.94					
CALL DUTY TMRS	0.00	0.00	0.00	0.00				
40-540-116	0.00	0.00	0.00					
CALL DUTY TAXES	0.00	0.00	0.00	0.00				
40-540-117	0.00	0.00	0.00					
ON CALL PAY	180.00	0.00	0.00	180.00				
40-540-120	0.00	180.00	0.00					
EMPLOYEE INSURANCE	4,117.89	2,225.04	0.00	6,342.93				
40-540-150	0.00	6,877.67	534.74					
AFLAC	0.00	0.00	0.00	0.00				
40-540-159	0.00	0.00	0.00					
OFFICE EXPENSE	331.29	0.00	0.00	331.29				
40-540-210	0.00	331.29	0.00					
OFFICE SUPPLIES	0.00	0.00	0.00	0.00				
40-540-220	0.00	0.00	0.00					
DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
40-540-230	0.00	0.00	0.00					
TELEPHONE	941.82	0.00	0.00	941.82				
40-540-240	0.00	941.82	0.00					
POSTAGE	1,000.00	0.00	0.00	1,000.00				
40-540-260	0.00	1,000.00	0.00					
TECHNOLOGY/SOFTWARE UPGRADES	0.00	0.00	0.00	0.00				
40-540-270	0.00	0.00	0.00					
RETURNED CHECK	0.00	0.00	0.00	0.00				
40-540-280	0.00	0.00	0.00					
DEPOSIT REFUND	769.43	334.98	0.00	1,104.41				
40-540-281	0.00	1,104.41	0.00					
BAD DEBT	0.00	0.00	0.00	0.00				
40-540-283	0.00	0.00	0.00					
APPLIED DEPOSIT REIMBURSEMENT	1,191.77	543.75	0.00	1,735.52				
40-540-284	0.00	1,735.52	0.00					
UTILITIES	18,406.05	0.00	0.00	18,406.05				
40-540-290	0.00	18,406.05	0.00					
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00				
40-540-310	0.00	0.00	0.00					
WORKERS COMP INSURANCE	1,901.69	0.00	0.00	1,901.69				
40-540-320	0.00	1,901.69	0.00					
PROFESSIONAL FEES	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
40-540-400	0.00	0.00	0.00					
LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	0.00	0.00				
40-540-410	0.00	0.00	0.00					
PERMITS & INSPECTIONS	3,916.86	0.00	0.00	3,916.86				
40-540-411	0.00	3,916.86	0.00					
EMPLOYEE TRAINING & LICENSING	1,514.31	0.00	0.00	1,514.31				
40-540-450	0.00	1,514.31	0.00					
CRWA MEETING REIMBURSEMENT	0.00	0.00	0.00	0.00				
40-540-455	0.00	0.00	0.00					
AUDIT EXPENSE	0.00	0.00	0.00	0.00				
40-540-460	0.00	0.00	0.00					
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00				
40-540-470	0.00	0.00	0.00					
PAYCLIX EXPENSE	2,602.43	0.00	0.00	2,602.43				
40-540-471	0.00	2,733.31	130.88					
ADS	519.62	0.00	0.00	519.62				
40-540-490	0.00	519.62	0.00					
INFRASTRUCTURE REPAIR	0.00	0.00	0.00	0.00				
40-540-525	0.00	0.00	0.00					
VEHICLE FUEL	0.00	0.00	0.00	0.00				
40-540-610	0.00	0.00	0.00					
VEHICLE REPAIR	6,025.16	0.00	0.00	6,025.16				

TRIAL BALANCE - ALL FUNDS
 December 2024

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
40-540-620	0.00	6,025.16	0.00					
GARBAGE COLLECTION EXPENSE	67,171.53	0.00	0.00	67,171.53				
40-540-710	0.00	67,171.53	0.00					
SALES TAX EXPENSE	5,521.70	2,651.35	0.00	8,173.05				
40-540-720	0.00	8,173.05	0.00					
VALVE REPAIR	0.00	0.00	0.00	0.00				
40-540-805	0.00	0.00	0.00					
SUPPLIES AND REPAIRS	50,038.51	226.00	0.00	50,264.51				
40-540-810	0.00	50,264.51	0.00					
WWTP OPERATION	34,613.23	12,797.13	0.00	47,410.36				
40-540-820	0.00	47,410.36	0.00					
METER REPLACEMENT	60,392.10	8,270.17	0.00	68,662.27				
40-540-825	0.00	68,662.27	0.00					
WATER ANALYSIS LAB	4,083.00	784.00	0.00	4,867.00				
40-540-830	0.00	4,867.00	0.00					
CHEMICALS	11,569.00	2,624.95	0.00	14,193.95				
40-540-840	0.00	14,193.95	0.00					
BULK WATER PURCHASE	65,019.22	1,925.02	0.00	66,944.24				
40-540-880	0.00	66,944.24	0.00					
LINE USE AND ADMIN	0.00	0.00	0.00	0.00				
40-540-885	0.00	0.00	0.00					
WATER PROJECT CONTINGENCY	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
40-540-889	0.00	0.00	0.00					
WELL PROJECTS	33,687.55	39,530.00	620.00	72,597.55				
40-540-901	0.00	73,217.55	620.00					
LAND LEASE	0.00	0.00	0.00	0.00				
40-540-902	0.00	0.00	0.00					
EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00				
40-540-906	0.00	0.00	0.00					
DEPRECIATION	0.00	0.00	0.00	0.00				
40-540-908	0.00	0.00	0.00					
C OF O 2011 PRINCIPAL	313,000.00	0.00	0.00	313,000.00				
40-540-909	0.00	313,000.00	0.00					
SARA LOAN PRINCIPAL	0.00	0.00	0.00	0.00				
40-540-910	0.00	0.00	0.00					
W & S 1975 BOND PRINCIPAL	0.00	0.00	0.00	0.00				
40-540-911	0.00	0.00	0.00					
C OF O 2011 INTEREST	1,024.72	0.00	0.00	1,024.72				
40-540-912	0.00	1,024.72	0.00					
SARA LOAN INTEREST	0.00	0.00	0.00	0.00				
40-540-913	0.00	0.00	0.00					
W & S 1975 INTEREST	0.00	0.00	0.00	0.00				
40-540-914	0.00	0.00	0.00					
W & S 1975 BOND ADMIN FEE	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
40-540-915	0.00	0.00	0.00					
BOND ISSUE COST	0.00	0.00	0.00	0.00				
40-540-916	0.00	0.00	0.00					
2016 SERIES BOND PAYMENT	0.00	0.00	0.00	0.00				
40-540-916 -	0.00	0.00	0.00					
2016 SERIES - INTEREST PAYMENT	0.00	0.00	0.00	0.00				
40-540-917	0.00	0.00	0.00					
2016 SERIES BOND - ADMIN FEE	0.00	0.00	0.00	0.00				
40-540-918	0.00	0.00	0.00					
2017 REFUNDING/INTEREST	0.00	0.00	0.00	0.00				
40-540-919	0.00	0.00	0.00					
MISCELLANEOUS EXPENSE	4,500.00	0.00	0.00	4,500.00				
40-540-920	0.00	4,500.00	0.00					
CAPITAL OUTLAY	0.00	0.00	0.00	0.00				
40-599-500	0.00	0.00	0.00					
WATER METERS	0.00	0.00	0.00	0.00				
41-500-100	0.00	0.00	0.00					
WATER LINE REPLACEMENT	0.00	0.00	0.00	0.00				
41-510-100	0.00	0.00	0.00					
ENGINEERING - WATER LINE	0.00	0.00	0.00	0.00				
41-510-115	0.00	0.00	0.00					
WELL #7 PROJECT	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
41-520-100	0.00	0.00	0.00					
ENGINEERING - WATER WELL #7	0.00	0.00	0.00	0.00				
41-520-115	0.00	0.00	0.00					
MISC - WATER WELL #7	0.00	0.00	0.00	0.00				
41-520-120	0.00	0.00	0.00					
ELEVATED TOWER CONSTRUCTION	0.00	0.00	0.00	0.00				
41-530-100	0.00	0.00	0.00					
ELEVATED TOWER CONSTRUCTION	0.00	0.00	0.00	0.00				
41-530-101	0.00	0.00	0.00					
ELEVATED TOWER MISC/CONTINGENC	0.00	0.00	0.00	0.00				
41-530-110	0.00	0.00	0.00					
ELEVATED TOWER LEGAL/ACQUIS	0.00	0.00	0.00	0.00				
41-530-111	0.00	0.00	0.00					
ENG - ELEVATED WATER TOWER	0.00	0.00	0.00	0.00				
41-530-115	0.00	0.00	0.00					
ELEVATED TOWER	0.00	0.00	0.00	0.00				
41-530-116	0.00	0.00	0.00					
Water/Filter Plant Line	0.00	0.00	0.00	0.00				
41-540-100	0.00	0.00	0.00					
Water/Filter Plant Misc	0.00	0.00	0.00	0.00				
41-540-110	0.00	0.00	0.00					
Water/Filter Plant Engineer	0.00	0.00	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
December 2024

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
41-540-115	0.00	0.00	0.00					
WELL PROJECT	0.00	0.00	0.00	0.00				
50-540-100	0.00	0.00	0.00					
TRANSFER OUT	0.00	0.00	0.00	0.00				
51-500-200	0.00	0.00	0.00					
SEWER IMPACT PROJECTS	0.00	0.00	0.00	0.00				
51-500-300	0.00	0.00	0.00					
TRANSFER OUT	0.00	0.00	0.00	0.00				
51-900-200	0.00	0.00	0.00					
* TOTAL EXPENSES	1,312,228.38	473,911.25	858.05	1,785,281.58				
	0.00	1,795,414.94	10,133.36					
*** GRAND TOTALS	(35,064.32)	1,385,851.82	1,385,851.82	(35,064.32)				
	0.00	5,911,522.32	5,876,458.00					

**City of La Vernia
4th Quarter Investment Report
(OCT, NOV, DEC)**

10/01/2024-10/31/2024

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest
Current Balance	Average balance			
TexPool	\$2,173,887.42	\$0.00	\$0.00	\$9,070.99
\$2,182,958.41	\$2,174,180.03			
Total Dollar Value	\$2,173,887.42	\$0.00	\$0.00	\$9,070.99
\$2,182,958.41				

11/01/2024-11/30/2024

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest
Current Balance	Average balance			
TexPool	\$2,182,958.41	\$0.00	\$0.00	\$8,487.06
\$2,191,445.47	\$2,183,524.21			
Total Dollar Value	\$2,182,958.41	\$0.00	\$0.00	\$8,487.06
\$2,191,445.47				

12/01/2024-12/31/2024

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest
Current Balance	Average balance			
TexPool	\$2,191,445.47	\$0.00	\$0.00	\$8,489.06
\$2,199,934.53	\$2,191,719.31			
Total Dollar Value	\$2,191,445.47	\$0.00	\$0.00	\$8,489.06
\$2,199,934.53				

Account Totals

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest
Current Balance				
TexPool	\$2,164,700.14	\$0.00	\$0.00	\$35,234.39
\$2,199,934.53				
Total Dollar Value	\$2,164,700.14	\$0.00	\$0.00	\$35,234.39
\$2,199,934.53				

Grand Totals

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest
Current Balance				
TexPool	\$2,164,700.14	\$0.00	\$0.00	\$35,234.39
\$2,199,934.53				
Total Dollar Value	\$2,164,700.14	\$0.00	\$0.00	\$35,234.39
\$2,199,934.53				

L A V E R N I A

P O L I C E D E P A R T M E N T





CITY OF LA VERNIA, TEXAS

**ANNUAL
FINANCIAL REPORT**

**FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

DRAFT



DRAFT

CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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CITY OF LA VERNIA
PRINCIPAL OFFICERS

CITY OFFICIALS

MAYOR

MARTIN POORE

MAYOR PRO TEM

DIANELL RECKER

CITY COUNCIL

GARRETT RABEL

KATIE EVANS

JUSTIN OATES

GARY GILBERT

CITY ADMINISTRATOR

LINDSEY WHEELER

ATTORNEY

DENTON, NAVARRO, RODRIGUEZ, BERNAL, SANTEE & ZECH, P.C.

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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, 2024, 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, 2024, 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.
January 3, 2025

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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, 2024. Please read it in conjunction with the City’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

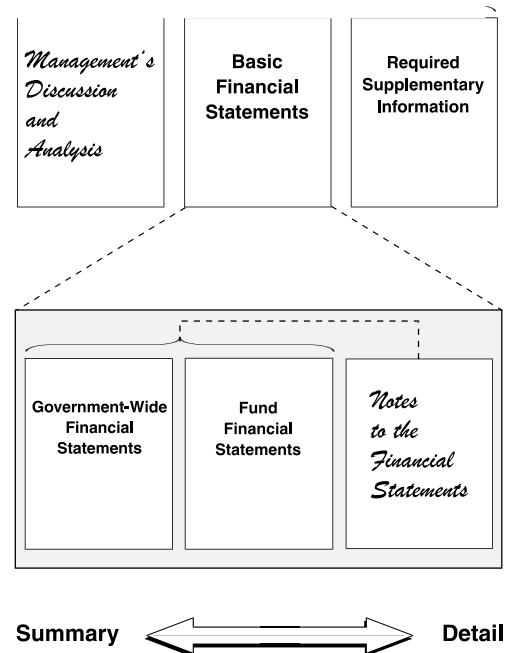
- The City’s total combined net position was \$8.98 million at September 30, 2024, an increase of \$690 thousand from the year prior.
- During the year, the City’s governmental expenses were \$1.2 million less than the \$4.1 million generated in general and program revenues for governmental activities. The total cost of the City’s governmental programs increased 15% from the prior year. A significant portion of the increase was for police personnel.
- The general fund reported an unassigned fund balance this year of \$1.9 million, an increase of \$703 thousand.
- Utility charges for services were less than 1% lower than the prior year and costs decreased 4%. Decreases in maintenance offset other increases sewer treatment costs.
- In 2024, the City issued \$1.25 million in bonds for drainage improvements.

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 \$8.98 million at September 30, 2024. (See Table A-1).

Table A-1
City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<i>Assets:</i>						
Current Assets	\$ 6,477,262	\$ 4,502,415	\$ (277,088)	\$ 97,741	\$ 6,200,174	\$ 4,600,156
Other Assets	-	-	89,749	86,326	89,749	86,326
Capital Assets (net)	3,035,815	2,410,242	4,250,238	4,645,125	7,286,053	7,055,367
<i>Total Assets</i>	<u>9,513,077</u>	<u>6,912,657</u>	<u>4,062,899</u>	<u>4,829,192</u>	<u>13,575,976</u>	<u>11,741,849</u>
<i>Deferred Outflows</i>	85,252	118,978	-	-	85,252	118,978
<i>Liabilities:</i>						
Current Liabilities	269,833	128,543	445,077	467,740	714,910	596,283
Long-Term Liabilities	1,443,735	217,218	2,469,446	2,716,629	3,913,181	2,933,847
<i>Total Liabilities</i>	<u>1,713,568</u>	<u>345,761</u>	<u>2,914,523</u>	<u>3,184,369</u>	<u>4,628,091</u>	<u>3,530,130</u>
<i>Deferred Inflows</i>	54,244	41,552	-	-	54,244	41,552
<i>Net Position:</i>						
Net Investment in Capital Assets	2,940,167	2,410,242	1,548,151	1,703,512	4,488,318	4,113,754
Restricted	3,172,223	3,198,478	89,749	86,326	3,261,972	3,284,804
Unrestricted	1,718,127	1,035,602	(489,524)	(145,015)	1,228,603	890,587
<i>Total Net Position</i>	<u>\$ 7,830,517</u>	<u>\$ 6,644,322</u>	<u>\$ 1,148,376</u>	<u>\$ 1,644,823</u>	<u>\$ 8,978,893</u>	<u>\$ 8,289,145</u>

Governmental Activities

- Sales tax continues to be the main funding source for governmental activities at \$2.6 million. Tax revenues overall increased 8%.
- Governmental expenses increased 15% to \$2.9 million, mostly in police.
- Governmental net position increased by \$1.2 million.

Business-Type Activities

Revenues of the City's utility business-type activities decreased \$197 thousand for capital grants that were not expected to continue. Charges for services decreased less than 1%. Operating costs decreased 4% as maintenance costs declined more than sewer treatment plant costs increased. The utility fund has borrowed funds from the general fund to pay its obligations.

Table A-2
Changes in City's Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
<i>Program Revenues:</i>						
Charges for Services	\$ 863,144	\$ 368,147	\$ 1,499,138	\$ 1,510,660	\$ 2,362,282	\$ 1,878,807
<i>Grants and Contributions:</i>						
Operating	33,355	66,471	-	-	33,355	66,471
Capital	105	-	-	185,156	105	185,156
<i>General Revenues:</i>						
Taxes	3,014,299	2,774,331	-	-	3,014,299	2,774,331
Interest Earnings	126,530	76,492	1,012	1,496	127,542	77,988
Miscellaneous	79,203	63,864	-	-	79,203	63,864
TOTAL REVENUES	4,116,636	3,349,305	1,500,150	1,697,312	5,616,786	5,046,617
<i>Program Expenses:</i>						
Code Enforcement	65,535	177,904	-	-	65,535	177,904
General	584,260	477,244	-	-	584,260	477,244
Municipal Development	285,642	191,052	-	-	285,642	191,052
Municipal Court	58,038	68,786	-	-	58,038	68,786
Police	1,495,817	1,219,012	-	-	1,495,817	1,219,012
Public Works	246,441	265,808	-	-	246,441	265,808
Parks	162,891	154,128	-	-	162,891	154,128
Interest	31,817	-	-	-	31,817	-
Utility	-	-	1,996,597	2,090,127	1,996,597	2,090,127
TOTAL EXPENSES	2,930,441	2,553,934	1,996,597	2,090,127	4,927,038	4,644,061
Increase (Decrease) in Net Position	1,186,195	795,371	(496,447)	(392,815)	689,748	402,556
Beginning Net Position	6,644,322	5,848,951	1,644,823	2,037,638	8,289,145	7,886,589
Ending Net Position	<u>\$ 7,830,517</u>	<u>\$ 6,644,322</u>	<u>\$ 1,148,376</u>	<u>\$ 1,644,823</u>	<u>\$ 8,978,893</u>	<u>\$ 8,289,145</u>

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$4.1 million, an increase of 24% from the preceding year. The increase was primarily related to sales tax collections, a large school district permit and expanded school resource officer activity with the school district. Expenditures increased from \$2.7 to \$3.5 million. Part of the increase is in the police department to staff the expanded school resource officer program. The other significant increase was for the 2023 street maintenance project.

Budgetary Highlights

The City's actual expenditures in the general fund were \$269 thousand less than budgeted amounts. Revenues exceeded projections by \$444 thousand, primarily from sales tax and permits. General fund balance increased \$703 thousand compared to an expected reduction of \$9,500.

The Municipal Development District's revenues were \$130 thousand more than budgeted amounts (sales tax), while expenditures were \$49 thousand less than budgeted amounts. This led to a net increase in fund balance of \$179 thousand.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2024, the City had invested \$14.6 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. Significant additions for 2024 include the 2023 street improvements and Vent street sidewalks. (See Table A-3.)

Table A-3
City's Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 209,198	\$ 209,198	\$ 31,158	\$ 31,158	\$ 240,356	\$ 240,356
Buildings and Improvements	399,934	384,269	14,000	14,000	413,934	398,269
Equipment	1,127,657	1,191,582	593,292	594,079	1,720,949	1,785,661
Infrastructure	2,523,514	1,915,649	9,471,572	9,471,572	11,995,086	11,387,221
Construction in Progress	234,890	31,426	25,300	-	260,190	31,426
Totals at Historical Cost	4,495,193	3,732,124	10,135,322	10,110,809	14,630,515	13,842,933
Total Accumulated Depreciation	(1,459,378)	(1,321,882)	(5,885,084)	(5,465,684)	(7,344,462)	(6,787,566)
Net Capital Assets	\$ 3,035,815	\$ 2,410,242	\$ 4,250,238	\$ 4,645,125	\$ 7,286,053	\$ 7,055,367

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 \$3.9 million in bonds outstanding as shown in Table A-4. In 2024, \$1.25 million in bonds were issued for drainage improvements. These bonds are to be repaid by property taxes. 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 Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds and Loans Payable	\$ 1,250,000	\$ -	\$ 2,603,269	\$ 2,828,254	\$ 3,853,269	\$ 2,828,254
Total Bonds & Notes Payable	\$ 1,250,000	\$ -	\$ 2,603,269	\$ 2,828,254	\$ 3,853,269	\$ 2,828,254

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The City’s budget for 2025 is based on a property tax rate increase from 0.1308 to 0.293091. Nearly all of the increased rate will go to the debt service fund to service the 2024 certificates of obligation. The general fund budget is balanced but expected to grow 10%. Employees are to receive a 5% cost of living adjustment. Water and sewer rates will increase approximately 25% to cover the increasing cost of operating the utility system. Drainage improvements are expected to continue from the 2024 bonds.

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.

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CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2024

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.

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CITY OF LA VERNIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 5,568,717	\$ -	\$ 5,568,717
Receivables (net of allowances):			
Ad Valorem Taxes	13,387	-	13,387
Other	473,387	136,183	609,570
Prepaid Items	8,500	-	8,500
Restricted Cash - Impact Fees	-	89,749	89,749
Internal Balances	413,271	(413,271)	-
Capital Assets (net)	3,035,815	4,250,238	7,286,053
TOTAL ASSETS	9,513,077	4,062,899	13,575,976
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Related Outflows	76,312	-	76,312
Deferred OPEB Related Outflows	8,940	-	8,940
TOTAL DEFERRED OUTFLOWS	85,252	-	85,252
LIABILITIES			
<i>Current Liabilities:</i>			
Accounts Payable	76,441	68,235	144,676
Accrued Wages	49,658	3,255	52,913
Accrued Interest Payable	31,817	9,311	41,128
Accrued Compensated Absences	71,917	11,088	83,005
Customer Deposits	-	99,614	99,614
Unearned Revenue	-	20,932	20,932
<i>Noncurrent Liabilities:</i>			
Due within One Year	40,000	232,642	272,642
Due in more than One Year	1,295,078	2,469,446	3,764,524
Net Pension Liability	118,477	-	118,477
Total OPEB Liability	30,180	-	30,180
TOTAL LIABILITIES	1,713,568	2,914,523	4,628,091
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Inflows	37,062	-	37,062
Deferred OPEB Related Inflows	17,182	-	17,182
TOTAL DEFERRED INFLOWS	54,244	-	54,244
NET POSITION:			
Net Investment in Capital Assets	2,940,167	1,548,151	4,488,318
Restricted for:			
Street Repair	524,913	-	524,913
Municipal Development District	2,417,560	-	2,417,560
Municipal Court	16,518	-	16,518
Police	1,911	-	1,911
Tourism	211,321	-	211,321
Impact Fees	-	89,749	89,749
Unrestricted	1,718,127	(489,524)	1,228,603
TOTAL NET POSITION	\$ 7,830,517	\$ 1,148,376	\$ 8,978,893

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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	\$ 65,535	\$ 444,837	\$ -	\$ -
General Government	584,260	51,480	608	105
Municipal Development	285,642	-	-	-
Municipal Court	58,038	60,637	-	-
Police	1,495,817	306,190	32,747	-
Public Works	246,441	-	-	-
Parks	162,891	-	-	-
Interest	31,817	-	-	-
<i>Total Governmental Activities</i>	<u>2,930,441</u>	<u>863,144</u>	<u>33,355</u>	<u>105</u>
<i>Business-Type Activities:</i>				
Water and Sewer Utility	<u>1,996,597</u>	<u>1,499,138</u>	<u>-</u>	<u>-</u>
<i>Total Business-Type Activities</i>	<u>1,996,597</u>	<u>1,499,138</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u><u>\$ 4,927,038</u></u>	<u><u>\$ 2,362,282</u></u>	<u><u>\$ 33,355</u></u>	<u><u>\$ 105</u></u>
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				

See accompanying notes to basic financial statements.

Net (Expense) Revenue and Changes in Position
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ 379,302		\$ 379,302
(532,067)		(532,067)
(285,642)		(285,642)
2,599		2,599
(1,156,880)		(1,156,880)
(246,441)		(246,441)
(162,891)		(162,891)
(31,817)		(31,817)
(2,033,837)		(2,033,837)
	\$ (497,459)	(497,459)
	(497,459)	(497,459)
(2,033,837)	(497,459)	(2,531,296)
295,683	-	295,683
83,178	-	83,178
2,635,438	-	2,635,438
126,530	1,012	127,542
79,203	-	79,203
3,220,032	1,012	3,221,044
1,186,195	(496,447)	689,748
6,644,322	1,644,823	8,289,145
\$ 7,830,517	\$ 1,148,376	\$ 8,978,893

CITY OF LA VERNIA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General Fund	Street Maintenance	Municipal Development District
ASSETS			
Cash and Cash Equivalents	\$ 1,277,084	\$ 524,122	\$ 2,303,302
Receivables (net of allowances for uncollectibles):			
Property Taxes	13,387	-	-
Other Receivables	306,535	54,513	107,365
Due From Other Funds	413,271	-	-
Prepaid Items	-	-	8,500
TOTAL ASSETS	\$ 2,010,277	\$ 578,635	\$ 2,419,167
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES			
<i>Liabilities</i>			
Accounts Payable	\$ 22,366	\$ 53,722	\$ -
Accrued Wages	48,405	-	1,607
<i>Total Liabilities</i>	<u>70,771</u>	<u>53,722</u>	<u>1,607</u>
<i>Deferred Inflows of Resources</i>			
Unavailable Property Tax Revenues	11,441	-	-
<i>Total Deferred Inflows of Resources</i>	<u>11,441</u>	<u>-</u>	<u>-</u>
<i>Fund Balances:</i>			
Nonspendable Prepaid Items	-	-	8,500
Restricted for:			
Street Repair	-	524,913	-
Municipal Court	-	-	-
Police	-	-	-
Tourism Development	-	-	-
Municipal Development	-	-	2,409,060
Drainage Improvements	-	-	-
Unassigned	1,928,065	-	-
<i>Total Fund Balances</i>	<u>1,928,065</u>	<u>524,913</u>	<u>2,417,560</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	\$ 2,010,277	\$ 578,635	\$ 2,419,167

See accompanying notes to basic financial statements.

2024 Drainage Bonds	Total Nonmajor Funds	Total Governmental Funds
\$ 1,239,430	\$ 224,777	\$ 5,568,715
-	-	13,387
-	4,973	473,386
-	-	413,271
-	-	8,500
<u>\$ 1,239,430</u>	<u>\$ 229,750</u>	<u>\$ 6,477,259</u>

\$ -	\$ -	\$ 76,088
-	-	50,012
-	-	126,100

-	-	11,441
-	-	11,441

-	-	8,500
-	-	524,913
-	16,518	16,518
-	1,911	1,911
-	211,321	211,321
-	-	2,409,060
1,239,430	-	1,239,430
-	-	1,928,065
<u>1,239,430</u>	<u>229,750</u>	<u>6,339,718</u>

<u>\$ 1,239,430</u>	<u>\$ 229,750</u>	<u>\$ 6,477,259</u>
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CITY OF LA VERNIA
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2024

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS \$ 6,339,718

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. 3,035,815

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 11,445

Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds. (71,917)

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	(118,477)	
Pension Related Deferred Outflows	76,312	
Pension Related Deferred Inflows	<u>(37,062)</u>	(79,227)

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	(30,180)	
OPEB Related Deferred Outflows	8,940	
OPEB Related Deferred Inflows	<u>(17,182)</u>	(38,422)

Long-term debt is not due and payable in the current period and therefore not reported in the governmental funds

Bonds Payable	(1,250,000)	
Unamortized Bond Premiums	(85,078)	
Accrued Interest	<u>(31,817)</u>	<u>(1,366,895)</u>

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 7,830,517

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, 2024

	General Fund	Street Maintenance	Municipal Development District
REVENUES			
Ad Valorem Taxes	\$ 292,644	\$ -	\$ -
Franchise Fees and Hotel Taxes	83,178	-	-
Sales Taxes	1,624,937	319,332	624,802
Fines and Penalties	57,815	-	-
Licenses and Permits	444,837	-	-
Interest Income	48,885	15,840	26,221
Grants and Donations	2,632	-	-
Miscellaneous	88,457	-	42,601
Police Services for School District	304,107	-	-
TOTAL REVENUES	<u>2,947,492</u>	<u>335,172</u>	<u>693,624</u>
EXPENDITURES			
<i>Current:</i>			
Code Enforcement	65,535	-	-
General Government	463,640	-	-
Municipal Court	53,330	-	-
Police	1,386,203	-	-
Public Works	150,505	-	-
Parks	164,618	-	-
Municipal Development	-	-	284,823
<i>Debt Service:</i>			
Bond Issuance Costs	-	-	-
Capital Outlay	28,311	607,865	169,741
TOTAL EXPENDITURES	<u>2,312,142</u>	<u>607,865</u>	<u>454,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>635,350</u>	<u>(272,693)</u>	<u>239,060</u>
OTHER FINANCING SOURCES (USES)			
Bond Issuance	-	-	-
Premium on Bond Issuance	-	-	-
Sale of Property	8,000	-	-
Transfer In	60,000	-	-
Transfer Out	-	-	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>68,000</u>	<u>-</u>	<u>(60,000)</u>
Net Change in Fund Balance	703,350	(272,693)	179,060
Fund Balances at Beginning of Year	<u>1,224,715</u>	<u>797,606</u>	<u>2,238,500</u>
Fund Balances at End of Year	<u>\$ 1,928,065</u>	<u>\$ 524,913</u>	<u>\$ 2,417,560</u>

See accompanying notes to basic financial statements.

2024 Drainage Bonds	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ -	\$ 292,644
-	66,367	149,545
-	-	2,569,071
-	4,295	62,110
-	-	444,837
33,494	2,083	126,523
-	30,220	32,852
-	-	131,058
-	-	304,107
<u>33,494</u>	<u>102,965</u>	<u>4,112,747</u>
-	-	65,535
-	-	463,640
-	5,367	58,697
-	53	1,386,256
-	-	150,505
-	-	164,618
-	-	284,823
79,753	-	79,753
<u>49,389</u>	<u>30,167</u>	<u>885,473</u>
<u>129,142</u>	<u>35,587</u>	<u>3,539,300</u>
<u>(95,648)</u>	<u>67,378</u>	<u>573,447</u>
1,250,000	-	1,250,000
85,078	-	85,078
-	-	8,000
-	-	60,000
-	-	(60,000)
<u>1,335,078</u>	<u>-</u>	<u>1,343,078</u>
1,239,430	67,378	1,916,525
<u>-</u>	<u>162,372</u>	<u>4,423,193</u>
<u>\$ 1,239,430</u>	<u>\$ 229,750</u>	<u>\$ 6,339,718</u>



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CITY OF LA VERNIA
 STATEMENT OF NET POSITION
 PROPRIETARY UTILITY FUND
 SEPTEMBER 30, 2024

ASSETS

Current Assets:

Receivables (net of allowances for uncollectibles):	\$ 136,183
<i>Total Current Assets</i>	136,183

Other Assets:

Restricted Cash - Impact Fees	89,749
Capital Assets (net of depreciation)	4,250,238
<i>Total Other Assets</i>	4,339,987

TOTAL ASSETS	4,476,170
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LIABILITIES

Current Liabilities:

Accounts Payable	68,235
Accrued Wages	3,255
Accrued Compensated Absences	11,088
Customer Deposits	99,614
Due to Other Funds	413,271
Unearned Revenue	20,932
Accrued Interest Payable	9,311
Long-Term Debt - Current Portion	232,642
<i>Total Current Liabilities</i>	858,348

Noncurrent Liabilities:

Long-Term Debt - Net of Current Portion	2,469,446
TOTAL LIABILITIES	3,327,794

NET POSITION:

Net Investment in Capital Assets	1,548,151
Restricted Impact Fees	89,749
Unrestricted (Deficit)	(489,524)
TOTAL NET POSITION	\$ 1,148,376

CITY OF LA VERNIA
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY UTILITY FUND
 FOR THE YEAR SEPTEMBER 30, 2024

OPERATING REVENUES	
Water Charges	\$ 769,673
Sewer Charges	247,725
Garbage Charges	426,268
Connection and Impact Fees	5,470
Other Charges	50,002
TOTAL OPERATING REVENUES	<u>1,499,138</u>
OPERATING EXPENSES	
Personnel	226,888
Water Purchase	156,587
Garbage Collection	380,405
Utilities	102,494
Office and Administrative	56,433
Repairs and Chemicals	230,945
Treatment Plant Contract	312,369
Depreciation	441,635
TOTAL OPERATING EXPENSES	<u>1,907,756</u>
OPERATING INCOME (LOSS)	<u>(408,618)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest Income	1,012
Interest Expense	<u>(88,841)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(87,829)</u>
CHANGE IN NET POSITION	(496,447)
NET POSITION AT BEGINNING OF YEAR	<u>1,644,823</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,148,376</u></u>

CITY OF LA VERNIA
STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Cash Flows From Operating Activities:	
Cash Received From Customers	\$ 1,513,894
Cash Paid to Suppliers for Goods and Services	(1,277,993)
Cash Paid to Employees	(222,244)
Net Cash Provided (Used) by Operating Activities	<u>13,657</u>
Cash Flows From Capital and Related Financing Activities:	
Purchases of Capital Assets	(46,748)
Principal Payments	(224,985)
Interest Paid	(104,234)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(375,967)</u>
Cash Flows From Noncapital Financing Activities:	
Short-term cash advances from other funds	364,721
Net Cash Provided (Used) by Noncapital Financing Activities	<u>364,721</u>
Cash Flows From Investing Activities:	
Investment Interest Received	1,012
Net Cash Provided (Used) by Investing Activities	<u>1,012</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,423
Cash and Cash Equivalents at Beginning of Year	
Cash and Cash Equivalents	-
Restricted Cash	86,326
	<u>86,326</u>
Cash and Cash Equivalents at End of Year	
Cash and Cash Equivalents	-
Restricted Cash	89,749
	<u>\$ 89,749</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, 2024

Reconciliation of Operating Income to Net Cash

Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ (408,618)
Adjustments to Reconcile Operating Income to Net Cash	
Provided (Used) by Operating Activities:	
Depreciation	441,635
(Increase) Decrease in Operating Assets:	
Accounts Receivable (net)	10,108
Increase (Decrease) in Current Liabilities:	
Accounts Payable	(38,760)
Accrued Wages	877
Accrued Compensated Absences	3,767
Customer Deposits	(599)
Unearned Revenue	5,247
Total Adjustments to Reconcile Operating Activities	422,275
Net Cash Provided (Used) by Operating Activities	\$ 13,657

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CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS
 SEPTEMBER 30, 2024

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, 2024, 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, 2024

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, Municipal Development District and 2024 Drainage Bonds 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, 2024

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.

2024 Drainage Bonds is used to account for bonds issued for capital improvements 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, 2024

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, 2023 and past due after January 31, 2024. 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, 2024

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 11 to 17 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, 2024

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, 2024

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. The City has established minimum fund balance policy of 35% of on-going expenditures in the general fund and 25% of on-going expenditures in all other funds. In addition, a maximum fund balance of 60% was set for the general fund.

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, 2024

NOTE B -- DEPOSITS AND INVESTMENTS

Deposits

The City holds deposits at two institutions. At September 30, 2024, 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, 2024, the City held \$2,173,887 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, 2024

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, 2023, upon which the fiscal 2024 levy was based, was \$229 million (i.e., market value less exemptions). The tax rate to finance general governmental services for the year ended September 30, 2024, was \$0.1308 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, 2024

NOTE D -- OTHER RECEIVABLES

Other receivables for the City as of September 30, 2024 are as follows:

	General Fund	Street Maintenance	Municipal Development	Total Nonmajor Funds	Utility
Sales Tax	\$ 277,628	\$ 54,513	\$ 107,365	\$ -	\$ -
Franchise Taxes	19,844	-	-	-	-
Police Services	3,861	-	-	-	-
Other	5,202	-	-	4,973	-
Utility Services	-	-	-	-	143,834
Allowance for Uncollectible Accounts	-	-	-	-	(7,651)
Total Other Receivables	<u>\$ 306,535</u>	<u>\$ 54,513</u>	<u>\$ 107,365</u>	<u>\$ 4,973</u>	<u>\$ 136,183</u>

NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

<u>Business-Type Activities</u>	Balance 10/1/2023	Additions	Disposals/ Transfers	Balance 9/30/2024
Land	\$ 31,158	\$ -	\$ -	\$ 31,158
Buildings and Improvements	14,000	-	-	14,000
Vehicles and Equipment	594,079	21,448	(22,235)	593,292
Infrastructure	9,471,572	-	-	9,471,572
Construction in Progress	-	25,300	-	25,300
	<u>10,110,809</u>	<u>46,748</u>	<u>(22,235)</u>	<u>10,135,322</u>
Less Accumulated Depreciation				
Buildings and Improvements	(13,929)	(25)	-	(13,954)
Equipment	(281,884)	(63,508)	22,235	(323,157)
Infrastructure	(5,169,871)	(378,102)	-	(5,547,973)
	<u>(5,465,684)</u>	<u>(441,635)</u>	<u>22,235</u>	<u>(5,885,084)</u>
Business-Type Capital Assets, Net	<u>\$ 4,645,125</u>	<u>\$ (394,887)</u>	<u>\$ -</u>	<u>\$ 4,250,238</u>

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE E -- CAPITAL ASSETS (Continued)

<u>Governmental Activities</u>	<u>Balance 10/1/2023</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance 9/30/2024</u>
Land	\$ 209,198	\$ -	\$ -	\$ 209,198
Buildings and Improvements	384,269	-	15,665	399,934
Vehicles and Equipment	1,191,582	58,478	(122,403)	1,127,657
Infrastructure	1,915,649	607,865	-	2,523,514
Construction in Progress	31,426	219,129	(15,665)	234,890
	<u>3,732,124</u>	<u>885,472</u>	<u>(122,403)</u>	<u>4,495,193</u>
Less Accumulated Depreciation				
Buildings and Improvements	(173,733)	(11,432)	-	(185,165)
Equipment	(693,548)	(137,214)	115,249	(715,513)
Infrastructure	(454,601)	(104,099)	-	(558,700)
	<u>(1,321,882)</u>	<u>(252,745)</u>	<u>115,249</u>	<u>(1,459,378)</u>
Governmental Capital Assets, Net	<u>\$ 2,410,242</u>	<u>\$ 632,727</u>	<u>\$ (7,154)</u>	<u>\$ 3,035,815</u>

Land and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

General	\$ 48,290
Police	108,379
Public Works	96,076
Total Depreciation Expense - Governmental Activities	<u>\$ 252,745</u>

NOTE F -- LONG-TERM DEBT

Changes in long-term debt for the year ending September 30, 2024 were as follows:

	<u>Balance 10/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 9/30/2024</u>
Bonds and Notes	\$2,941,614	\$ 1,335,078	\$ (239,526)	\$4,037,166
Net Pension Liability	188,717	265,145	(335,385)	118,477
Total OPEB Liability	28,501	1,391	(864)	30,180
Compensated Absences	65,045	83,005	(65,045)	83,005
Totals	<u>\$3,223,877</u>	<u>\$1,684,619</u>	<u>\$ (640,820)</u>	<u>\$4,268,828</u>

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2024

NOTE F -- LONG-TERM DEBT (Continued)

Long-term debt and obligations payable at September 30, 2024, 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%.

Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2024

In January 2024, the City authorized \$1,250,000 in certificates for drainage improvements. The debt service on the new bonds will be paid from property tax revenues. The bonds mature serially through February, 2039 and bear interest at rates ranging from 2.7 to 3.3%.

Changes in Bonds and Notes:

	Balance 10/1/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
Governmental Activities					
<i>Public Offerings:</i>					
Certificates of Obligation, 2024	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 40,000
Unamortized Premiums	-	85,078	-	85,078	-
<i>Total Governmental Activities</i>	-	1,335,078	-	1,335,078	40,000
Business-Type Activities					
<i>Private Placements and Direct Borrowings:</i>					
San Antonio River Authority Refunding, 2017	202,254	-	(36,985)	165,269	38,642
	361,000	-	(48,000)	313,000	49,000
<i>Public Offerings:</i>					
Certificates of Obligation, 2016	2,265,000	-	(140,000)	2,125,000	145,000
Unamortized Premiums	113,360	-	(14,541)	98,819	-
<i>Total Business-Type Activities</i>	2,941,614	-	(239,526)	2,702,088	232,642
 Total Primary Government	 \$ 2,941,614	 \$ 1,335,078	 \$ (239,526)	 \$ 4,037,166	 \$ 272,642

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE F -- LONG-TERM DEBT (Continued)

The annual requirements to service long-term debt and obligations outstanding as of September 30, 2024, including interest payments, are as follows:

Year Ending September 30,	Governmental Activities				
	Public Offerings		Total		
	Principal	Interest			
2025	\$ 40,000	\$ 72,009	\$ 112,009		
2026	65,000	46,775	111,775		
2027	70,000	44,400	114,400		
2028	70,000	41,600	111,600		
2029	75,000	38,700	113,700		
2030-2034	420,000	145,000	565,000		
2035-2039	510,000	52,400	562,400		
	\$ 1,250,000	\$ 440,884	\$ 1,690,884		

Year Ending September 30,	Business-Type Activities				
	Private Placements and Direct Borrowings		Public Offerings		Total
	Principal	Interest	Principal	Interest	
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	54,000	2,300	165,000	60,800	282,100
2030-2034	55,000	781	930,000	199,600	1,185,381
2035-2036	-	-	425,000	25,600	450,600
	\$ 478,269	\$ 44,581	\$ 2,125,000	\$ 586,150	\$ 3,234,000

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.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE G -- DEFINED BENEFIT PENSION PLAN

Texas Municipal Retirement System

Plan Description

The City participates as one of 919 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.tmr.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.

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, 2023 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	17
Active employees	25
	48
	48

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.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE G -- DEFINED BENEFIT PENSION PLAN (Continued)

For the year ending September 30, 2024, 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 5.17% and 4.97% in calendar years 2023 and 2024, respectively. The City’s contributions to TMRS for the year ended September 30, 2024 were \$72,903 which equaled required contributions.

Net Pension Liability

The City’s Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023 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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of 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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are 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 the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor..

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, 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 to satisfy the short-term and long-term funding needs of TMRS.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

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%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
	<u>100.00%</u>	

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.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2023:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2022	\$ 1,059,554	\$ 870,837	\$ 188,717
Changes for the year:			
Service Cost	135,633	-	135,633
Interest	74,254	-	74,254
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(24,213)	-	(24,213)
Changes of Assumptions	(5,956)	-	(5,956)
Contributions - Employer	-	63,805	(63,805)
Contributions - Employee	-	86,390	(86,390)
Net Investment Income	-	100,408	(100,408)
Benefit Payments, Including Refunds of Employee Contributions	(54,613)	(54,613)	-
Administrative Expense	-	(641)	641
Other Changes	-	(4)	4
Net Changes	<u>125,105</u>	<u>195,345</u>	<u>(70,240)</u>
Balance at December 31, 2023	<u>\$ 1,184,659</u>	<u>\$ 1,066,182</u>	<u>\$ 118,477</u>

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)	\$ 298,300	\$ 118,477	\$ (28,163)

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.tmrs.com.

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2024

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

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

For the year ended September 30, 2024, the City recognized pension expense of \$49,954. Also as of September 30, 2024, 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	\$ -	\$ 32,247
Changes in Actuarial Assumptions	343	4,815
Differences Between Projected and Actual Investment Earnings	20,656	-
Contributions Subsequent to the Measurement Date	55,313	-
	<u>\$ 76,312</u>	<u>\$ 37,062</u>

Deferred outflows of resources in the amount of \$55,313 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, 2024. 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,

2024	\$ (7,612)
2025	(1,244)
2026	8,700
2027	(14,638)
2028	(1,269)
Thereafter	-
	<u>\$ (16,063)</u>

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2024

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, 2023, the valuation and measurement date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	0
Active employees	25
	30
	30

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, 2018 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. These assumptions are summarized below:

Inflation	2.50% per year
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	3.77% (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, 2024

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,		
2024	0.25%	0.10%
2023	0.28%	0.07%

The following presents the TOL of the City, calculated using the discount rate of 3.77% 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 2.77%	Discount Rate 3.77%	Discount Rate 4.77%
Total OPEB Liability (Asset)	\$ 35,698	\$ 30,180	\$ 25,928

The City’s Total OPEB Liability (TOL), as of December 31, 2023 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2022	\$ 28,501
Changes for the year:	
Service Cost	2,221
Interest	1,182
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(2,073)
Changes of Assumptions or Other Inputs	1,213
Benefit Payments	(864)
Net Changes	1,679
Balance at December 31, 2023	\$ 30,180

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, 2024

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

For the year ended September 30, 2024, the City recognized OPEB expense of \$2,148. Also as of September 30, 2024, 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	\$ 6,745	\$ 11,382
Difference in Expected and Actual Experience	1,091	5,800
Contributions Subsequent to the Measurement Date	1,104	-
	<u>\$ 8,940</u>	<u>\$ 17,182</u>

Deferred outflows of resources in the amount of \$1,104 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, 2024. 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,	
2024	\$ (1,255)
2025	(1,304)
2026	(1,350)
2027	(1,185)
2028	(1,581)
Thereafter	(2,671)
	<u>\$ (9,346)</u>

NOTE I -- INTERFUND TRANSACTIONS

The Municipal Development Fund transferred \$60,000 to the General Fund in support of administrative overhead.

As of September 30, 2024, the Utility Fund owed \$413,271 to the General Fund for short-term pool cash loans. The City expects to repay the amount with the increased utility rates for fiscal year 2024-2025.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

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, 2024, the City abated \$2,173 in property taxes and no 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, 2024, the MDD paid \$5,000 to the business, completing the grant obligation.

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. As of September 30, 2024, \$27,500 of the loan has been forgiven.

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, 2024

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.

Commitments

The City has engaged an engineer for well improvements for a total of \$115,000. As of September 30, 2024, \$25,300 had been incurred, leaving an estimated commitment of \$89,700.

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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, 2024

	Budget Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes	\$ 353,673	\$ 353,673	\$ 292,644	\$ (61,029)
Franchise Fees	78,000	78,000	83,178	5,178
Sales Taxes	1,429,924	1,429,924	1,624,937	195,013
Fines and Penalties	88,495	88,595	57,815	(30,780)
Licenses and Permits	121,000	121,000	444,837	323,837
Interest Income	30,000	30,000	48,885	18,885
Grants and Donations	950	2,550	2,632	82
Miscellaneous	66,075	97,275	88,457	(8,818)
Police Services for School District	302,670	302,670	304,107	1,437
TOTAL REVENUES	2,470,787	2,503,687	2,947,492	443,805
EXPENDITURES				
<i>Code Enforcement</i>				
Operations	168,000	168,000	65,535	102,465
<i>General Government</i>				
Personnel	216,502	216,502	205,037	11,465
Operations	222,550	240,550	258,603	(18,053)
<i>Municipal Court</i>				
Personnel	55,375	55,375	46,906	8,469
Operations	20,254	20,254	6,424	13,830
<i>Police Department</i>				
Personnel	1,222,016	1,232,416	1,102,794	129,622
Operations	286,750	300,750	297,441	3,309
<i>Public Works</i>				
Personnel	97,225	97,225	92,906	4,319
Operations	95,315	95,315	61,116	34,199
<i>Parks</i>				
Personnel	111,550	111,550	117,105	(5,555)
Operations	35,250	43,250	58,275	(15,025)
TOTAL EXPENDITURES	2,530,787	2,581,187	2,312,142	269,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(60,000)</u>	<u>(77,500)</u>	<u>635,350</u>	<u>712,850</u>
OTHER FINANCING SOURCES (USES)				
Sale of Property	-	8,000	8,000	-
Transfer In	60,000	60,000	60,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,000</u>	<u>68,000</u>	<u>68,000</u>	<u>-</u>
Net Change in Fund Balance	-	(9,500)	703,350	712,850
BEGINNING FUND BALANCE	<u>1,224,715</u>	<u>1,224,715</u>	<u>1,224,715</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 1,224,715</u>	<u>\$ 1,215,215</u>	<u>\$ 1,928,065</u>	<u>\$ 712,850</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, 2024

	Budget Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Sales Tax	\$ 535,000	\$ 535,000	\$ 624,802	\$ 89,802
Interest Income	8,500	8,500	26,221	17,721
Grants and Donations	20,000	20,000	42,601	22,601
TOTAL REVENUES	<u>563,500</u>	<u>563,500</u>	<u>693,624</u>	<u>130,124</u>
EXPENDITURES				
Personnel	52,920	52,920	48,147	4,773
Operations	450,580	280,839	236,676	44,163
Capital Outlay	-	169,741	169,741	-
TOTAL EXPENDITURES	<u>503,500</u>	<u>503,500</u>	<u>454,564</u>	<u>48,936</u>
Excess of Revenues Over Expenditures	<u>60,000</u>	<u>60,000</u>	<u>239,060</u>	<u>179,060</u>
OTHER FINANCING USES				
Transfer Out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net Change in Fund Balance	-	-	179,060	179,060
Fund Balance at Beginning of Year	<u>2,238,500</u>	<u>2,238,500</u>	<u>2,238,500</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,238,500</u>	<u>\$ 2,238,500</u>	<u>\$ 2,417,560</u>	<u>\$ 179,060</u>



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CITY OF LA VERNIA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
SEPTEMBER 30, 2024

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.

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CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
 LAST TEN 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%

Total Pension Liability					
2018	2019	2020	2021	2022	2023
\$ 67,609	\$ 108,497	\$ 113,253	\$ 119,718	\$ 119,138	\$ 135,633
33,415	43,381	48,823	57,287	65,384	74,254
-	28,198	-	-	-	-
29,933	(43,164)	(4,609)	(5,475)	(6,800)	(24,213)
-	2,883	-	-	-	(5,956)
(19,738)	(44,149)	(22,556)	(48,062)	(54,507)	(54,613)
111,219	95,646	134,911	123,468	123,215	125,105
471,095	582,314	677,960	812,871	936,339	1,059,554
<u>\$ 582,314</u>	<u>\$ 677,960</u>	<u>\$ 812,871</u>	<u>\$ 936,339</u>	<u>\$ 1,059,554</u>	<u>\$ 1,184,659</u>
Plan Fiduciary Net Position					
2018	2019	2020	2021	2022	2023
\$ 31,359	\$ 30,972	\$ 57,421	\$ 58,275	\$ 57,442	\$ 63,805
61,748	56,656	69,541	73,900	74,461	86,390
(10,986)	66,446	40,975	89,317	(62,528)	100,408
(19,738)	(44,149)	(22,556)	(48,062)	(54,507)	(54,613)
(212)	(374)	(264)	(412)	(541)	(641)
(11)	(11)	(11)	4	646	(4)
62,160	109,540	145,106	173,022	14,973	195,345
366,036	428,196	537,736	682,842	855,864	870,837
<u>\$ 428,196</u>	<u>\$ 537,736</u>	<u>\$ 682,842</u>	<u>\$ 855,864</u>	<u>\$ 870,837</u>	<u>\$ 1,066,182</u>
\$ 154,118	\$ 140,224	\$ 130,029	\$ 80,475	\$ 188,717	\$ 118,477
73.53%	79.32%	84.00%	91.41%	82.19%	90.00%
\$ 833,655	\$ 944,273	\$ 993,449	\$ 1,055,715	\$ 1,063,735	\$ 1,234,145
18.49%	14.85%	13.09%	7.62%	17.74%	9.60%



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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
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%
2024	72,903	72,903	-	1,444,275	5.05%

Notes to Pension Schedules

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of payroll, Closed
Remaining Amortization Period	21 Years (longest amortization factor)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50% per year
Salary Increases	3.60% to 11.85% 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 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality Post-retirement	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality Pre-retirement	PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

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	<u>\$ 20,670</u>	<u>\$ 21,964</u>	<u>\$ 29,089</u>
 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:

- 2023: Discount rate reduced to 3.77%
- 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

Information is being accumulated until ten years are presented.

Total OPEB Liability			
2020	2021	2022	2023
\$ 3,179	\$ 4,328	\$ 4,361	\$ 2,221
841	722	713	1,182
-	-	-	-
(2,932)	(2,904)	1,425	(2,073)
4,283	1,098	(14,232)	1,213
(199)	(633)	(638)	(864)
5,172	2,611	(8,371)	1,679
29,089	34,261	36,872	28,501
<u>\$ 34,261</u>	<u>\$ 36,872</u>	<u>\$ 28,501</u>	<u>\$ 30,180</u>
\$ 993,449	\$ 1,055,715	\$ 1,063,735	\$ 1,234,145
3.45%	3.49%	2.68%	2.45%

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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, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	\$ 1,277,084	\$ 897,158
Receivables (net of allowances for uncollectibles):		
Property Taxes	13,387	8,402
Other Receivables	306,535	325,493
Due from Other Funds	413,271	48,550
Prepaid Items	-	23,456
	\$ 2,010,277	\$ 1,303,059
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 22,366	\$ 32,919
Accrued Wages	48,405	37,023
<i>Total Liabilities</i>	70,771	69,942
 <i>Deferred Inflows of Resources</i>		
Unavailable Property Tax Revenues	11,441	8,402
<i>Total Deferred Inflows of Resources</i>	11,441	8,402
 <i>Fund Balances:</i>		
<i>Nonspendable:</i>		
Prepaid Items	-	23,456
Unassigned	1,928,065	1,201,259
<i>Total Fund Balances</i>	1,928,065	1,224,715
	\$ 2,010,277	\$ 1,303,059

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES		
Ad Valorem Taxes	\$ 292,644	\$ 271,606
Franchise Fees	83,178	83,120
Sales Taxes	1,624,937	1,479,557
Fines and Penalties	57,815	70,352
Licenses and Permits	444,837	121,606
Interest Income	48,885	39,958
Grants and Donations	2,632	944
Miscellaneous	88,457	70,131
Police Services for School District	304,107	120,737
TOTAL REVENUES	<u>2,947,492</u>	<u>2,258,011</u>
EXPENDITURES		
<i>Current:</i>		
Code Enforcement	65,535	143,279
General Government	463,640	422,593
Municipal Court	53,330	68,745
Police	1,386,203	1,110,562
Public Works	150,505	181,953
Parks	164,618	153,965
Capital Outlay	28,311	248,662
TOTAL EXPENDITURES	<u>2,312,142</u>	<u>2,329,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>635,350</u>	<u>(71,748)</u>
OTHER FINANCING SOURCES		
Sales of Capital Assets	8,000	-
Transfer In	60,000	64,082
TOTAL OTHER FINANCING SOURCES	<u>68,000</u>	<u>64,082</u>
Net Change in Fund Balance	703,350	(7,666)
Fund Balances at Beginning of Year	<u>1,224,715</u>	<u>1,232,381</u>
Fund Balances at End of Year	<u>\$ 1,928,065</u>	<u>\$ 1,224,715</u>

CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
STREET MAINTENANCE FUND
SEPTEMBER 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and Cash Equivalents	\$ 524,122	\$ 740,288
Other Receivables	<u>54,513</u>	<u>57,318</u>
TOTAL ASSETS	<u>\$ 578,635</u>	<u>\$ 797,606</u>
 LIABILITIES & FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 53,722	\$ -
<i>Total Liabilities</i>	<u>53,722</u>	<u>-</u>
 <i>Fund Balance:</i>		
Restricted for Street Maintenance	<u>524,913</u>	<u>797,606</u>
<i>Total Fund Balance</i>	<u>524,913</u>	<u>797,606</u>
 TOTAL LIABILITIES & FUND BALANCE	<u>\$ 578,635</u>	<u>\$ 797,606</u>

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CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 STREET MAINTENANCE FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Sales Taxes	\$ 319,332	\$ 291,298
Interest Income	15,840	15,788
TOTAL REVENUES	335,172	307,086
 EXPENDITURES		
Public Works	-	21,464
Capital Outlay	607,865	122,346
TOTAL EXPENDITURES	607,865	143,810
 Net Change in Fund Balance	(272,693)	163,276
 Fund Balances at Beginning of Year	797,606	634,330
 Fund Balances at End of Year	\$ 524,913	\$ 797,606

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CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
MUNICIPAL DEVELOPMENT DISTRICT
SEPTEMBER 30, 2024 AND 2023

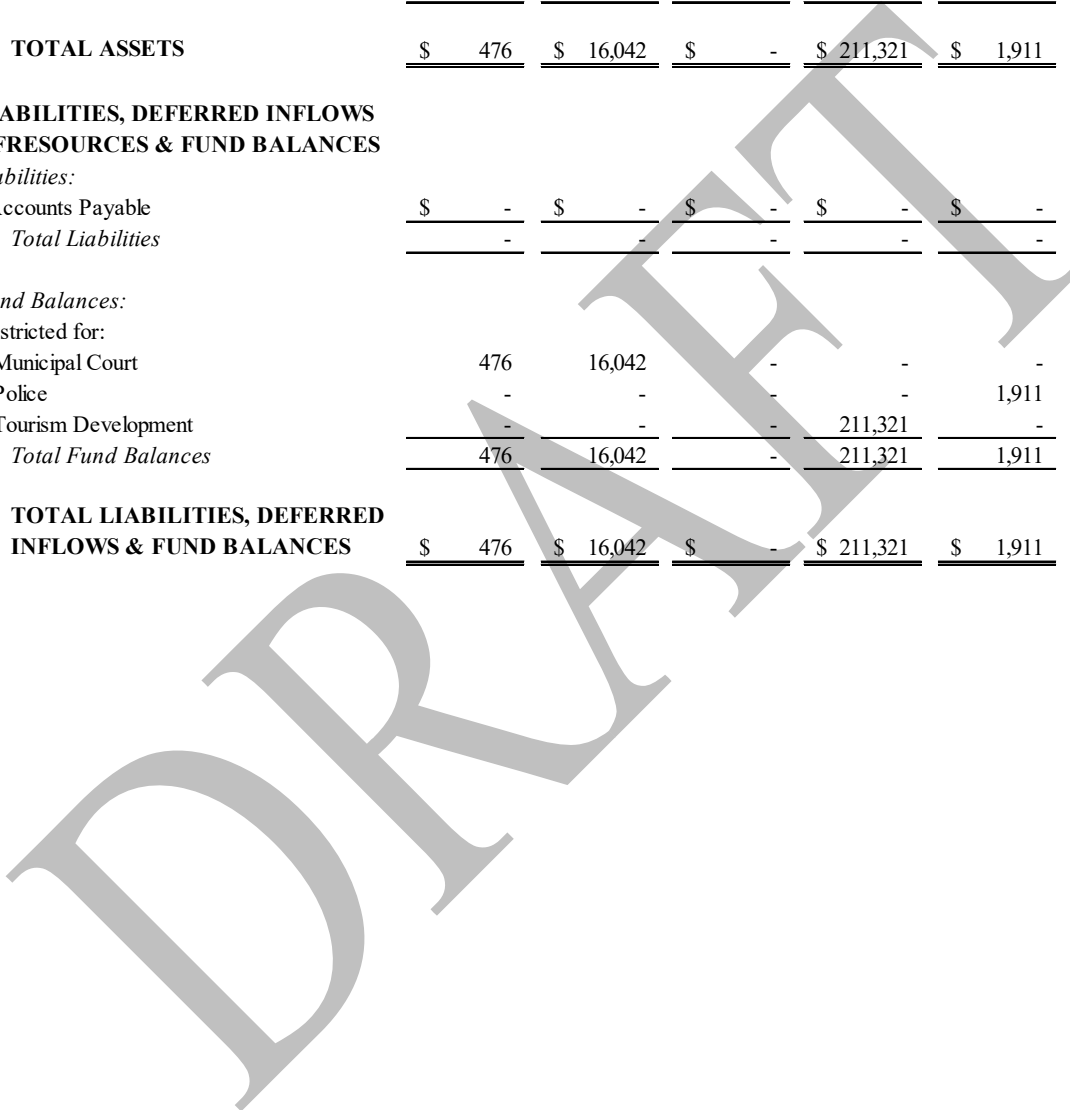
	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,303,302	\$ 2,123,177
Other Receivables	107,365	116,200
Prepaid Items	<u>8,500</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 2,419,167</u></u>	<u><u>\$ 2,239,377</u></u>
LIABILITIES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ -	\$ -
Accrued Wages	<u>1,607</u>	<u>877</u>
<i>Total Liabilities</i>	<u>1,607</u>	<u>877</u>
<i>Fund Balances:</i>		
Nonspendable Prepaid Items	8,500	-
Restricted for Municipal Development	<u>2,409,060</u>	<u>2,238,500</u>
<i>Total Fund Balances</i>	<u>2,417,560</u>	<u>2,238,500</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$ 2,419,167</u></u>	<u><u>\$ 2,239,377</u></u>

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 MUNICIPAL DEVELOPMENT DISTRICT
 FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES		
Sales Tax	\$ 624,802	\$ 577,007
Interest Income	26,221	19,472
Grants and Donations	42,601	45,570
TOTAL REVENUES	<u>693,624</u>	<u>642,049</u>
 EXPENDITURES		
Personnel	48,147	43,489
Operations	236,676	147,207
Capital Outlay	169,741	7,833
TOTAL EXPENDITURES	<u>454,564</u>	<u>198,529</u>
 Excess of Revenues Over Expenditures	239,060	443,520
 OTHER FINANCING USES		
Transfer Out	<u>(60,000)</u>	<u>(64,082)</u>
 Net Change in Fund Balance	179,060	379,438
 Fund Balances at Beginning of Year	<u>2,238,500</u>	<u>1,859,062</u>
 Fund Balances at End of Year	<u>\$ 2,417,560</u>	<u>\$ 2,238,500</u>

CITY OF LA VERNIA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2024

	Court Security	Court Technology	Grant Fund	Hotel Tax	Forfeiture	Total
ASSETS						
Cash and Cash Equivalents	\$ 476	\$ 16,042	\$ -	\$ 206,348	\$ 1,911	\$ 224,777
Accounts Receivable	-	-	-	4,973	-	4,973
TOTAL ASSETS	\$ 476	\$ 16,042	\$ -	\$ 211,321	\$ 1,911	\$ 229,750
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES						
<i>Liabilities:</i>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Liabilities</i>	-	-	-	-	-	-
<i>Fund Balances:</i>						
Restricted for:						
Municipal Court	476	16,042	-	-	-	16,518
Police	-	-	-	-	1,911	1,911
Tourism Development	-	-	-	211,321	-	211,321
<i>Total Fund Balances</i>	476	16,042	-	211,321	1,911	229,750
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCES	\$ 476	\$ 16,042	\$ -	\$ 211,321	\$ 1,911	\$ 229,750



CITY OF LA VERNIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Court Security	Court Technology	Grant Fund	Hotel Tax	Police Forfeiture	Total
REVENUES						
Hotel Taxes	\$ -	\$ -	\$ -	\$ 66,367	\$ -	\$ 66,367
Fines and Penalties	1,505	1,318	-	-	1,472	4,295
Grants and Donations	-	-	30,220	-	-	30,220
Interest Income	6	171	-	1,881	25	2,083
TOTAL REVENUES	<u>1,511</u>	<u>1,489</u>	<u>30,220</u>	<u>68,248</u>	<u>1,497</u>	<u>102,965</u>
EXPENDITURES						
<i>Current:</i>						
Municipal Court	5,367	-	-	-	-	5,367
Police	-	-	53	-	-	53
Capital Outlay	-	-	30,167	-	-	30,167
TOTAL EXPENDITURES	<u>5,367</u>	<u>-</u>	<u>30,220</u>	<u>-</u>	<u>-</u>	<u>35,587</u>
Net Change in Fund Balance	(3,856)	1,489	-	68,248	1,497	67,378
Beginning Fund Balances	4,332	14,553	-	143,073	414	162,372
Ending Fund Balances	<u>\$ 476</u>	<u>\$ 16,042</u>	<u>\$ -</u>	<u>\$ 211,321</u>	<u>\$ 1,911</u>	<u>\$ 229,750</u>

DRAFT

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF NET POSITION
PROPRIETARY UTILITY FUND
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
<i>Current Assets:</i>		
Receivables (net of allowances for uncollectibles):	\$ 136,183	\$ 146,291
<i>Total Current Assets</i>	136,183	146,291
<i>Other Assets:</i>		
Restricted Cash - Impact Fees	89,749	86,326
Capital Assets (net of depreciation)	4,250,238	4,645,125
<i>Total Other Assets</i>	4,339,987	4,731,451
TOTAL ASSETS	4,476,170	4,877,742
LIABILITIES		
<i>Current Liabilities:</i>		
Accounts Payable	68,235	106,995
Accrued Wages	3,255	2,378
Accrued Compensated Absences	11,088	7,321
Accrued Interest Payable	9,311	10,163
Due to Other Funds	413,271	48,550
Customer Deposits	99,614	100,213
Unearned Revenue	20,932	15,685
Current Portion of Long-term Debt	232,642	224,985
<i>Total Current Liabilities</i>	858,348	516,290
<i>Noncurrent Liabilities:</i>		
Long-Term Debt, net of current portion	2,469,446	2,716,629
TOTAL LIABILITIES	3,327,794	3,232,919
NET POSITION		
Net Investment in Capital Assets	1,548,151	1,703,512
Restricted for Impact Fees	89,749	86,326
Unrestricted (Deficit)	(489,524)	(145,015)
TOTAL NET POSITION	\$ 1,148,376	\$ 1,644,823

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY UTILITY FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES		
Water Charges	\$ 769,673	\$ 812,414
Sewer Charges	247,725	239,371
Garbage Charges	426,268	382,591
Connection and Impact Fees	5,470	39,718
Miscellaneous Income	50,002	36,566
TOTAL OPERATING REVENUES	<u>1,499,138</u>	<u>1,510,660</u>
OPERATING EXPENSES		
Personnel	226,888	212,968
Water Purchase	156,587	191,735
Garbage Collection	380,405	374,626
Utilities	102,494	98,494
Office and Administrative	56,433	60,107
Repairs and Chemicals	230,945	368,022
Treatment Plant Contract	312,369	251,423
Depreciation	441,635	437,957
TOTAL OPERATING EXPENSES	<u>1,907,756</u>	<u>1,995,332</u>
OPERATING INCOME (LOSS)	<u>(408,618)</u>	<u>(484,672)</u>
NONOPERATING REVENUES (EXPENSES)		
Capital Grants	-	185,156
Interest Income	1,012	1,496
Interest Expense	(88,841)	(94,795)
TOTAL NONOPERATING	<u>(87,829)</u>	<u>91,857</u>
CHANGE IN NET POSITION	(496,447)	(392,815)
NET POSITION AT BEGINNING OF YEAR	<u>1,644,823</u>	<u>2,037,638</u>
NET POSITION AT END OF YEAR	<u>\$ 1,148,376</u>	<u>\$ 1,644,823</u>



DRAFT

Ordinance No. 111424-03

AN ORDINANCE OF THE CITY OF LA VERNIA, CREATING THE LA VERNIA CITY PARKS & RECREATION COMMISSION, PRESCRIBING THE DUTIES AND QUALIFICATIONS OF ITS MEMBERS AND THEIR TERM OF OFFICE, PROVIDING FOR THE APPOINTMENT OF ITS MEMBERS, THE METHOD OF FILLING VACANCIES, PROVIDING FOR ADOPTION OF RULES AND REGULATIONS AND BYLAWS, AND PROVIDING A SAVINGS CLAUSE.

WHEREAS, there is hereby created and established within the City of La Vernia, Texas, a Parks and Recreation Commission; and

WHEREAS, the City Council of the City of La Vernia desire to adopt procedures for the Parks and Recreation Commission, NOW THEREFORE,

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2.

**Chapter 2 of the La Vernia Code of Ordinances-
ADMINISTRATION ARTICLE IV. - BOARDS AND COMMISSIONS is hereby amended to
include DIVISION 4. - PARKS AND RECREATION COMMISSION**

(a) Creation. There is hereby created a parks and recreation commission.

(b) Membership, appointment, terms of office and removal from office.

- (1) The commission shall consist of seven members who shall serve without compensation and shall be appointed by the City Council. Members shall be appointed from the La Vernia Little League, La Vernia Historical Association, City Extra Territorial Jurisdiction, and Greater La Vernia Chamber of Commerce with three positions for La Vernia residents. If a member of the commission ceases to qualify for position the city council shall appoint a new commission member to fill the remainder of the resigning member's term. Administrative officials of the City may be appointed as ex-officio, nonvoting members of the commission.
- (2) The members of the commission shall serve four-year staggered terms with even-numbered positions being appointed in January of even-numbered years and odd-numbered positions appointed in January of odd-numbered years. An appointment to fill a vacancy shall be the unexpired terms. A member serving to fill an unexpired term shall be eligible for reappointment to serve a full term.
- (3) Unless otherwise required by state law, all members serve at the pleasure of the City Council and may be removed at any time with or without cause.

(c) Power and duties of the commission

- (1) The Parks and Recreation Commission is tasked with the review, planning and providing recommendations of the development and improvement of the parks and recreational areas within the City of La Vernia.
- (2) May hear testimony and conduct public hearings as required.
- (3) Provide and/or coordinate volunteers to plan and implement city sponsored special events and activities such as LV Spirit of Christmas Tree Lighting.
- (4) Assist and coordinate with City Council, staff and possible outside professionals for obtaining and accomplishing grants for park or future park space.
- (5) Solicit and obtain suggestions from citizens for projects or activities that would improve the parks.
- (6) Prepare, present reports, and recommendations to the City Council as needed.

(d) Organization and meetings.

- (1) The commission shall have a chairperson and vice-chair-person elected from its membership to serve for a one-year term. Officers shall be elected annually at the first meeting in January by the commission. The chairperson shall preside over the commission and shall have the right to vote on all items before the commission. The vice-chairperson shall fulfill the duties of the chairperson when the chairperson is not available for any reason. The commission may elect other officers as necessary to conduct the business of the commission.
- (2) The commission may adopt and establish such rules, regulations or bylaws as necessary for the orderly conduct of its business subject to the approval by the City Council.
- (3) The commission should hold regularly scheduled monthly meetings. All meetings shall be at a time and place established by the commission and shall be held in accordance with the Texas Open Meetings Act. Special meetings may be called by the City Council, chairperson, administrative official, or upon written request of any three commission members.
- (4) A quorum shall consist of a majority of the members of the commission, except that when a vacancy exists, a quorum shall consist of a majority of the members without regard to the vacancy. The concurring vote of a majority of members present is necessary to make a valid motion, decision, or recommendation of the commission. The commission shall keep a record, which shall be reasonably available to the public, of its resolutions, proceedings and actions.
- (5) Recognizing that members serve voluntarily and that the business of the commission is advisory in nature, and keeping a proper balance between those principles and the important nature of the public business entrusted to the commission, the following attendance policy shall apply to all members of the commission:
 - a. If a member is absent for three consecutive meetings, unless otherwise excused as indicated herein, his appointment shall be terminated. In addition, any member who misses an unreasonable number of meetings, which may not necessarily be consecutive but

- without excuse as set forth, may be removed by majority vote of the City Council.
- b. Absences may be excused if caused as a result of illness, death of a family member or close personal friend, scheduled vacation, business, travel, or other extraordinary circumstances. The chairperson of the commission shall be responsible for determining whether an absence may be excused.
 - c. Members shall strive to notify the chairperson or other appropriate officer of the commission in advance of any known or planned absence to enable the chairperson or other officer to determine if a quorum will be present. Failure to give reasonable notice may be considered when determining whether an absence shall be excused.
- (6) A public record shall be kept of all transactions, findings, resolutions, determinations and actions of the commission as required by law. All public records shall be open to the public under the Texas Public Information Act.
- (7) A commission member having any potential conflict of interest on any policy decision, or determination before the commission shall disclose such conflict, shall recuse themselves from discussion on the topic involving such conflict and shall abstain from voting on such policy, decision or determination. The disclosure of a conflict of interest shall be recorded in the commission's minutes.

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

Section 3. Fees

A schedule of fees, fines and rates for park use shall be established by resolution of the City Council. The fee schedule may be changed from time to time by resolution of the City Council, and made available for public examination in the office of the City Secretary.

Section 4. Severability

If any section, subsection, paragraph, or 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 5. 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 6. Effective Date

This ordinance shall take effect immediately from and after its passage.

PASSED AND APPROVED: This the 14th day of November, 2024.

Martin Poore, Mayor
City of La Vernia

ATTEST:

Madison Farrow, City Secretary
City of La Vernia

APPROVED AS TO FORM:

City Attorney
City of La Vernia

RESOLUTION NO. 01192023-01

A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE A ONE YEAR FACILITIES USE AGREEMENT BETWEEN LA VERNIA LITTLE LEAGUE AND THE CITY OF LA VERNIA, TEXAS FOR USE OF THE CITY OF LA VERNIA BASEBALL AND SOFTBALL FIELDS.

WHEREAS, the City of La Vernia and La Vernia Little League (hereinafter referred to as the League), believes that the use of the City Park Baseball and Softball Fields by the League is a wise use that benefits both the citizens and the youth of La Vernia, Texas; and

WHEREAS, the City of La Vernia hereby agrees to cooperatively provide the use of the park facilities at which the League will conduct their baseball and softball programs;

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

1. The City of La Vernia and the League do hereby enter into an agreement pursuant to Exhibit "A" attached hereto and incorporated herein for all purposes is hereby approved.
2. The City Administrator is hereby authorized to execute said Agreement on behalf of the City of La Vernia.

PASSED AND APPROVED THIS 19th DAY OF January 2023.

Martin Poore, Mayor
City of La Vernia

ATTEST:

Lindsey Boyd-Wheeler, City Secretary
City of La Vernia

APPROVED AS TO FORM:

City Attorney
City of La Vernia

EXHIBIT "A"

FACILITIES USE AGREEMENT

I.

The City of La Vernia, Texas hereinafter referred to as "City" and La Vernia Little League hereinafter referred to as "League" enter into this Agreement governing the usage of athletic fields and facilities, lights, and all other supportive items of public property owned by the City.

The City does hereby grant to the League the right and privilege to use the Baseball and Softball Fields located in La Vernia City Park, La Vernia, Texas for pre-season, regular season, post-season, or tournament play for a term of 1-year from January 1, 2023 through December 31, 2023.

II.

In consideration for such privilege herein granted by the City, the League shall:

A. Covenant and agree that the use of lights will be according to the Lighting Section of City Ordinance No. 47 and use of other supportive items will be within reason and utilized only within a time limit specified by the City.

B. THE LEAGUE UNDERTAKES AND AGREES TO INDEMNIFY AND HOLD HARMLESS CITY, CITY'S OFFICIALS, EMPLOYEES, AND AGENTS, FROM ANY LIABILITY, COSTS OR DAMAGES (INCLUDING ATTORNEY'S FEES) THAT MAY BE INCURRED BY CITY, CITY'S OFFICIALS, EMPLOYEES, OR AGENTS AS A RESULT OF ANY CLAIMS DEMANDS, COSTS, SUITS, ACTIONS, OR JUDGMENTS ARISING OUT OF THE USE OF SAID FIELDS, FACILITIES, AND OTHER PROPERTY PURSUANT TO THIS AGREEMENT. During the term of this agreement, the League undertakes and agrees to carry at its own expense and with a company acceptable to City, liability insurance that is an admitted carrier with a Best Rating of "A" or better, to protect City, City's officials, employees, and agents, and any third party or parties from any liability or damages whatsoever, including those referred to herein. The limits of liability shall not be less than \$500,000 combined single limits per occurrence, or equivalent. League shall name the City of La Vernia as an additional insured on all such insurance and shall furnish proof of said coverage to City prior to use of the facilities.

C. Police and maintain in a clean and sightly manner the fields and surrounding area in compliance with all standards of public health. The "surrounding area" shall be construed to mean any property subject to trash or debris blown, carried by patrons, or otherwise distributed from such fields and such waste materials shall include all trash, paper, bottles, bottle caps, wrappers, cups, and other waste materials. Such waste materials shall be collected and disposed of before 9:00 a.m. of the day following an event of the League. The City shall have the right to suspend League play until further notice should the League fail to police and maintain in a clean and sightly manner any field and area surrounding it in compliance with all standards of public health. Notice of such suspension shall be delivered in writing to the League at least forty-eight (48) hours prior to the effective time of the suspension.

D. No permanent improvements may be constructed upon the premises without prior written approval of the City Administrator. Presentation of proposed projects to City Council may be required. Approved projects may be subject to the following requirements before construction may begin:

1. Submission of a site and/or project design for approval by the City of La Vernia's Building Official. Any structure erected on City property must have the appropriate engineering certificate by an engineer licensed to practice in the State of Texas. All work must be done by a licensed contractor registered with the City of La Vernia. All projects must meet the requirements of the Texas Architectural Barriers Standard.
 2. Obtain all necessary permits as required by City of La Vernia building officials for each stage of construction and schedule inspections with City of La Vernia building officials.
 3. Satisfy periodic and a final inspection by City of La Vernia building officials.
- E. Covenant and agree that the title to any and all improvements shall be vested in the City of La Vernia and revert to the City's control after completion.
- F. Covenant and agree that any other usage of the facility during this agreement that is not sponsored by the League or the City, must have written approval of the City. The City shall retain the right to rent the facilities when not in use by the League. The League Spring season is identified as January 15th through July 15th. The League Fall season is identified as August 15th through October 31st. Failure to provide schedule could result in city renting the fields to others.
- G. As consideration for the use of the facilities described above, the League agrees to pay to the City no later than the 1st day of January each year a fee of \$28,500.00. This fee is in accordance with the City of La Vernia Annual Budget Fee Schedule and cannot be subject to any discounts or deductions.
- H. Submit to the City the following league information seven (7) days prior to the beginning of the season:
1. Schedule of all League play including practices and games.
 2. Tournaments Scheduled. Any tournaments scheduled after the start of the season must be submitted fourteen (14) days prior to the date of the tournament.
 4. List of Little League officers and phone numbers.
- I. Upon requests, make available to City staff League accounting and bookkeeping records.
- J. Provide labor and materials to chalk or paint field and baselines.
- K. Ensure that the lights and sprinkler system are maintained and repaired as needed. Report Water leaks on a timely basis.
- L. Covenant and agree to maintain and operate the concession stand facility.
- M. Will maintain the restrooms during hours of Little League operation. Staff will ensure there is extra supplies and is stocked before the start of each day.

III.

- A. The City agrees to perform the following tasks as far as its resources shall allow:
 1. Will maintain two full-time parks employees (as allowed by budget).
 2. Maintain area around the playing fields.
 3. Mow fields on scheduled days, weather permitting
 4. Provide trash containers in order for the League to maintain the area in a clean and sightly manner.
 5. Will be responsible for monthly utilities.

IV.

This agreement shall be revocable at the option of either party for non-performance of any covenant contained herein or when the City Council, after study by the City Administrator or any Park Advisory Board, deems that such cancellation is in the best interest of the City.

Notice of such cancellation shall be delivered to the League by certified mail at least 30 days prior to the date of the termination of this League Agreement. "Delivered" as that term is used herein shall mean written notice with sufficient postage thereon properly deposited in the United States mail to the address of the League President.

Notice of cancellation by the League shall be delivered to City of La Vernia, c/o City Administrator, 102 E. Chihuahua Street, La Vernia, Texas, 78121.

V.

La Vernia Little League Officers:

President: _____

Address: _____

Phone: _____

Treasurer: _____

Address: _____

Phone: _____

Witness our hands this _____ day of _____ 20____

City of La Vernia

By: _____
City Administrator

ATTEST:

Lindsey Boyd-Wheeler, City Secretary
City of La Vernia

By: _____
League President

RESOLUTION NO 010925-01

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS AUTHORIZING EXECUTION OF AN AMENDMENT TO THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF LA VERNIA AND THE CITY OF LA VERNIA MUNICIPAL DEVELOPMENT DISTRICT DATED AUGUST 11TH 2016; EXECUTION OF ALL APPLICABLE DOCUMENTS BY THE CITY ADMINISTRATOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 791 of the Texas Government Code, as amended, titled Interlocal Cooperation Contracts ("ILA"), authorizes contracts between political subdivisions for the performance of governmental functions and services; and

WHEREAS, the City of La Vernia ("City") and the La Vernia Municipal Development District ("MDD") entered into an Interlocal Agreement ("Agreement") on August 11, 2016; and

WHEREAS, the Agreement automatically renewed on July 31, 2017, but was only valid through July 31, 2018; and

WHEREAS, the Parties find that it is in the best interest of the Parties for the City to provide fiscal, personnel, and professional services to the MDD under the terms of the Agreement; and

WHEREAS, the City Council finds it necessary to amend the existing Agreement for inclusion of certain direct services provided by the City for transparency and to extend the renewal clauses of the agreement.

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

Section 1. The Interlocal Agreement between the City of La Vernia and the La Vernia Municipal Development District shall be amended as set forth in the attached, as **Exhibit A**.

Section 2. That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this resolution would have been enacted without such invalid provision.

Section 4. That it is officially found, determined, and declared that the meeting at which this resolution 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 resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

- Section 5.** All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this resolution are hereby repealed to the extent of such conflict, and the provision of this resolution shall be and remain controlling as to the matters resolved herein.

- Section 6.** This resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

- Section 7.** This resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED, APPROVED, and ADOPTED on this 9th day of January 2025.

CITY OF LA VERNIA, TEXAS

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney

THE STATE OF TEXAS

COUNTY OF WILSON:

This Interlocal Agreement Between the **City of La Vernia**, a municipal corporation, situated in Wilson County Texas, acting by and through its City Administrator, (hereinafter referred to as "City"), and the **La Vernia Municipal Development District** a political subdivision of the State of Texas (hereinafter referred to as the "MDD" or the "District") acting by and through its President and in accordance with Texas Local Government Code Chapter 377, pursuant to authority granted under the Interlocal Cooperation Act, Chapter 791, Texas Government Code, as the same may be amended from time to time, to be effective as of the date on which the last Party signs this Agreement (the "Effective Date"). The City and the District are collectively referred to herein as the "Parties" and are each a "Party".

WITNESSETH:

WHEREAS, Chapter 791 of the Texas Government Code, as amended, titled Interlocal Cooperation Contracts ("ILA"), authorizes contracts between political subdivisions for the performance of governmental functions and services; and,

WHEREAS, the Parties desire to enter into an ILA to maximize efficiency and minimize costs in the areas of fiscal, personnel, and professional services in the provision of economic development programs that mutually benefit the Parties and serve a public purpose; and,

WHEREAS, the Parties hereby find that it is in the best interest of the Parties for the City to provide fiscal, personnel, and professional services to the district under the terms stated herein.

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, the sufficiency of which are acknowledged, and subject to the terms and conditions hereinafter set forth, the Parties agree as follows:

ARTICLE 1. PURPOSE

The purpose of this ILA is to define the fiscal, personnel, and professional services to be provided by the City on behalf of MDD in the provision of economic development programs that mutually benefit the Parties and serve a public purpose. The employees and agents of each party performing under this agreement are representatives of that party and shall not be considered to be employees or agents of the other party, even if compensated for services by the other party for work performed.

ARTICLE 2. TERM

The initial term of this Agreement begins upon approval of the governing bodies of the Parties and execution by their respective designees and shall expire on September 30, 2025. The ILA shall automatically be renewed each year unless terminated as herein provided and each successive one-year term shall begin October 1st and run concurrently with the fiscal year so long as the funds required hereunder are appropriated by the governing bodies of the Parties.

ARTICLE 3. SERVICES PROVIDED BY CITY

The City is responsible for providing fiscal and additional staff support services to MDD. Such services are subject to the City and MDD mutually agreeing to an annual cost for each said services.

3.1 Direct Services

The following direct services will be provided by the City to the MDD.

3.1.1 Transaction Processing

The City will provide financial management, accounting and purchasing services to and for MDD. The City will allow the MDD to utilize existing City contracts if determined to be beneficial to the MDD, agreed to by the vendor, and does not interfere with vendor's performance on existing City contracts. The Board assumes responsibility for the legal and proper expenditures of all Development Project Fund monies. All monies are budgeted and expended according to the latest approved budget and in conformance with the adopted Rules of Operation.

3.1.2 Accounting

The City shall maintain one or more separate accounts under the supervision of the City Administrator for the City. The City Administrator in carrying out the requirements of this ILA, is responsible only in the capacity of a trust officer for the funds involved. The Finance Admin shall use generally accepted accounting procedures to satisfy their duties pursuant to this ILA. The City shall pay all invoices on a timely basis. The City shall receive all sales tax disbursements for MDD from the Texas Comptroller of Public Accounts.

3.1.3 Finance

The authorization of disbursements of funds to recipients of funding under contract with MDD will be made by the Board pursuant to the adopted Rules of Operation in the ILA specified by the action of the Board, so long as the MDD Development Project Fund has sufficient funds to accommodate all payment requests.

3.1.4 Financial Reporting

The City will provide an Investment Officer that will ensure compliance with the Public Funds Investment Act and also inform/report quarterly to the Board the status of MDD's investment portfolio and financial results.

3.1.5 Annual Financial Statement Audit

The City will manage the annual financial statement audit and compilation of the annual financial report.

3.1.6 Compliance with the Open Meetings Act

The Secretary of the Board, in coordination with City Secretary staff, shall record the meeting minutes of the Board and its committees, if required, and the City shall retain the records of the MDD, as well as ensure all notices are posted and served as required by law.

3.1.7 Advisory Services

The City shall provide advisory services to the MDD. City shall not be liable for any advisory services given, and the MDD is under no obligation to accept the advisory services provided by City.

3.1.8 Records Management

The City shall maintain records of MDD activities in accordance with the same state-mandated records retention schedule that is followed by the City.

3.1.9 Grant Application Processing

The City shall work with the MDD on identifying potential grant opportunities that align with the MDD's statutory purpose, policies and goals. If determined to be beneficial, the City may apply for such grants. The MDD will assist the City with obtaining any information necessary for the initial application and will supply any additional information in a timely manner. The City will coordinate with the Grant Requestor and assist in monitoring the application until a decision is made.

3.1.10 Grant Administration

If a grant is approved, the City will be responsible for administering the grant and confirming all grant requirements are met. The City will supply any information to the MDD upon request. The MDD is the final authority for approval of grant disbursements.

3.1.11 Meeting/ office Facilities

The City shall provide meeting as well as office facilities for the MDD. In the event that a meeting is conducted outside of City facilities, the MDD will be responsible for the cost of the meeting site.

3.1.12 Website Services

The City shall provide website services for the MDD, including hosting associated webpages on the City's website and associated management.

3.1.13 Information Technology Services

The City shall provide information technology services for the MDD, through our technology service contracts.

3.1.14 Legal Services

The City shall provide Legal services for the MDD, when needed through our contract law firm. These services will be direct billed to the MDD from the city.

3.2 Indirect Services

3.2.1 Administrative, Facilities & Supplies Overhead

Administrative Costs for City employees, facilities, and supplies shall be included in the annual budgets as approved by the MDD and City under the terms of the ILA.

ARTICLE 4. BILLING PROCEDURES AND PAYMENT

The City shall submit invoices for the expenses and the cost of indirect services no more often than on a monthly basis. The MDD shall process the invoices and shall pay the City no later than 30 days after the date the invoice is received. If circumstances warrant that the amount requires adjustment between budget cycles, a budget amendment agreed to by both parties will be executed. The rates for services to be performed each fiscal year shall be attached hereto as Exhibit B.

ARTICLE 5. TERMINATION AND AMENDMENTS

Either party may terminate this ILA in whole or in part hereto whenever such termination is found to be in the best interest of either party. Termination shall be effected by the conveyance of a written notification thereof to the other party at least ninety (90) days in advance of the effective date of the termination.

Either party can request an amendment to this ILA by giving thirty (30) days written notice. The amendment becomes effective only by the approval and signature of both parties.

In the event of termination, all costs incurred through the date of termination will be paid within thirty (30) days of request for reimbursement or payments.

ARTICLE 6. ADMINISTRATION OF AGREEMENT

All notices pursuant to this ILA shall be deemed given when, either delivered in person or deposited in the United States mail, postage prepaid, certified mail, return receipt requested addressed to the appropriate party at the following addresses:

If to the City: City Administrator
City of La Vernia
102 Chihuahua St
La Vernia, TX 78121

If to MDD: Executive Director
City of La Vernia Municipal
Development District City of
102 Chihuahua St
La Vernia, TX 78121

ARTICLE 7. DISPUTE RESOLUTION

In the event that a dispute arises regarding the interpretation of the terms, duties, and responsibilities of the Parties under this Agreement, it shall be determined by a Dispute Board in the following manner: Each party to this Agreement shall appoint one member to the Dispute Board. The members so appointed shall jointly appoint an additional member to the Dispute Board. The Dispute Board shall review the facts, contract terms and applicable statutes and rules and make a determination of the dispute. The determination of the Dispute Board shall be final and binding on the parties solely to the extent of the disputed contract provision. Nothing herein shall limit or waive either Parties right to defend itself or seek relief in any manner allowed by law.

ARTICLE 8. GOVERNING LAW AND AUTHORITY

The laws of the State of Texas shall govern this ILA and all obligations hereunder of the parties are performable in La Vernia, Texas. Venue for any legal proceeding is Wilson County, Texas. Any applicable state or federal statute or rule will take precedence over any inconsistency in the Interlocal Agreement or in any statement of work issued under the Interlocal Agreement. The City Administrator shall be the signature authority for the City, and the Executive Director shall be the

signature authority of the MDD. Each party may choose to delegate signature authority to any individual or entity. Any amendment to this agreement and by mutual agreement of both parties.

ARTICLE 9. NON-ASSIGNMENT

This ILA shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives' successors and assigns. Neither the City nor MDD shall assign any duty of this ILA, excepting those already identified herein, without written consent of the other.

ARTICLE 10. SEVERABILITY

Should any provisions of this ILA for any reasons be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof.

ARTICLE 11. ENTIRETY OF AGREEMENT

This is the entire agreement between the parties and no modification of this ILA shall be of any force or effect, unless it is in writing signed by both parties. No official, employee, agent or representative of the City or MDD has any authority, either express or implied, to amend this ILA, except pursuant to such express authority as may be granted by the governing body of the City of La Vernia or MDD Board of Directors.

ARTICLE 12. OFFICIALS NOT TO BENEFIT

No public official of the governing body of the City or MDD who exercises any functions or responsibilities in the review or the approval of the undertaking or carrying out of any project hereunder, shall participate in any decision relating to the ILA which affects his/her personal interest, nor shall he/she have any personal or pecuniary interest direct or indirect in this ILA or proceeds thereof.

ARTICLE 13. OWNERSHIP OF DOCUMENTS

Copyright in all material created by City and paid for by MDD as part of this Agreement shall be the property of City. Both City and MDD may use these materials, and permit others to use them. This material includes, but is not limited to: books, computer programs, documents, films, pamphlets, reports, sound reproductions, studies, surveys, tapes, and/or training materials. Material which the City provides and uses to perform this Agreement but which is not created for or paid for by the MDD shall be owned by the City or such other party as determined by Copyright Law; however, for any such materials, City hereby grants (or, if necessary and to the extent reasonably possible, shall obtain and grant) a perpetual, unrestricted, royalty free, non-exclusive license to the MDD to use the material for MDD internal purposes.

ARTICLE 14. GOVERNMENTAL FUNCTIONS; LIABILITY; NO WAIVER OF IMMUNITY OR DEFENSES

Notwithstanding any provision to the contrary herein, this Agreement is a contract for and with respect to the performance of governmental functions by governmental entities.

1. The services provided for herein are governmental functions, and the Parties shall be engaged in the conduct of a governmental function while providing and/or performing any service pursuant to this Agreement.
2. The relationship of the Parties shall, with respect to that part of any service or function undertaken as a result of or pursuant to this Agreement, be that of independent contractors.
3. Nothing contained herein shall be deemed or construed by the Parties, or by any third party, as creating the relationship of principal and agent, partners, joint venturers, or any other similar such relationship between the Parties.

Each Party shall have no liability whatsoever for the actions of, or failure to act by, any employees, agents, representatives, or assigns of the other Party in connection with the Agreement. Each Party covenants and agrees, to the extent permitted by law, that it shall be solely responsible, as between the Parties, for and with respect to any claim or cause of action arising out of or with respect to any act, omission, or failure to act by the participating Party or its respective employees, agents, representatives, or assigns, in connection therewith.

Each Party reserves and does not waive any defense available to it at law or in equity as to any claim or cause of action whatsoever that may arise or result from or in connection with this Agreement. This Agreement shall not be interpreted nor construed to give to any third party the right to any claim or cause of action, and no Party shall be held legally liable for any claim or cause of action arising pursuant to or in connection with this Agreement except as specifically provided herein or by law.

No participant waives or relinquishes any immunity or defense on behalf of itself, its trustees, councilmembers, officers, employees, and agents as a result of the execution of this Agreement and the performance of the covenants and agreements contained herein.

ARTICLE 15. AGREEMENT

This ILA shall constitute the sole agreement between the City and MDD relating to the object of this ILA and correctly sets forth the complete rights, duties, and obligations of each party to the other as of its date. Any prior agreements, promises, negotiations or representations, verbal or otherwise, not expressly set forth in this ILA are of no force and effect.

WITNESS our hands to this AGREEMENT this 9th day of January 2025.

MDD

Flicia Carvajal, Executive Director

CITY

Lindsey Wheeler, City Administrator

EXHIBIT B:

Compensation

Fiscal Year	Rate of Services
2024-2025	\$60,000



RESOLUTION NO. R010925-02

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, CREATING A JUVENILE DIVERSION PLAN

WHEREAS, the City of La Vernia is authorized under Texas Article 45.306 (d) of the code of Criminal Procedure, the requirement to divert children, after the new law went into effect January 1, 2024 with the expectation that implementation would begin on January 1st 2025; and

WHEREAS, the City of La Vernia is authorized under The Texas Article 45.306 (d) authorizes local governments to enter into an agreement to create a regional youth diversion plan and collaborate in the implementation of Subchapter E per Chapter 791 of the Government Code; and

WHEREAS, these written plans will outline the strategies and processes for diverting children from formal criminal prosecution; and

WHEREAS, the City of La Vernia and all its residents will benefit from the Juvenile Diversion Plan by focusing on preventing further criminal conduct.

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

SECTION 1. The City Council of La Vernia authorizes the adoption of the Juvenile Diversion plan as described in **Exhibit A**.

SECTION 2. The “Diversion” is defined as an intervention strategy aimed at redirecting a child otherwise facing formal criminal prosecution while holding them accountable for their actions.

SECTION 3. The court may choose to offer intermediate diversion.

SECTION 4. The court must offer diversion by judge, which requires a change to be dismissed by the court if the child does not contest the charge, is eligible for diversion, and accepts the terms of the diversion agreement.

SECTION 5. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 6. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 7. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 8. It is officially found, determined, and declared that the meeting at which this Resolution 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 Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

SECTION 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this 9th day of January 2025.

CITY OF LA VERNIA, TEXAS

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney

Exhibit A

THE CITY OF LA VERNIA YOUTH DIVERSION PLAN
for Justice of the Peace and Municipal Courts

I. Description

As provided by Chapter 45, subchapter “E” of the Texas Code of Criminal Procedure, and contingent on eligibility, a child shall be diverted from formal criminal prosecution through an established Youth Diversion program.

The Youth Diversion Plan allows a child the opportunity to complete a Youth Diversion plan with realistic and reasonable terms, set by the Municipal Court Judge or the Youth Diversion Coordinator. Terms may include a combination of conditions such as community service, an educational program, counseling, letters of apology, and/or restitution, etc. A child’s participation is voluntary and requires the child to accept responsibility for his or her conduct and engage in a diversion agreement.

The Juvenile Case Manager or Youth Diversion Coordinator will monitor the child’s compliance throughout their participation in the program which may run up to 180 days. If the child satisfies all the requirements of their diversion agreement, there will be no further proceedings related to the case. If the child withdraws or does not successfully complete the diversion agreement, the Municipal Court will conduct a hearing to determine if the diversion was unsuccessful. If it is determined the diversion measures were unsuccessful, the court may transfer the child to a juvenile court or formally file the charge against the child for criminal prosecution, with the prosecutor’s approval.

If it is determined that more time is necessary for a young person to successfully complete the diversion, a diversion contract can be extended and/or adjusted.

II. Eligibility

1. The child is charged with a misdemeanor offense, punishable by fine only, other than a traffic offense.
2. A child has not entered into a diversion agreement in the past 365 days.
3. A child is not eligible for diversion if the child previously had an unsuccessful diversion.
4. A child is not eligible for diversion if a diversion is objected to by the attorney representing the state.

5. A child may not be diverted from criminal prosecution without the consent of the child and the child's parent/guardian.
6. The child is at least 10 years of age and younger than 17 years of age.

III. Youth Diversion Goals

1. Prevent formal criminal prosecution.
2. Empower the child to accept responsibility for his/her actions.
3. Encourage acceptance of their consequences.
4. Deter future criminal conduct.
5. Prevent the creation or extension of criminal records.
6. Reduce the reoccurrence of problem behaviors leading to gateway misdemeanors.
7. Avoid currency punishments for youth and their parent/guardians with limited financial resources.

IV. Youth Diversion Plan

1. Bring together participants (e.g., child and parent(s)/guardian), Judge, Youth Diversion Coordinator or Juvenile Case Manager, prosecutor, etc.)
2. Conduct a meeting and review charge(s).
3. Ensure the child and parent(s)/guardian understand participation is not an admission of guilt and is voluntary.
4. Discuss the best course of action for the diversion plan.
5. Set requirements and ensure the child and parent(s)/guardian comprehend the diversion agreement.
6. The child and parent(s)/guardians accept and sign the individualized, written diversion agreement. The agreement will include term(s) of compliance, duration of the agreement, and a date by which conditions must be met. (These terms and conditions will be set on a case-by-case basis).

V. Strategies

The court may require a child to participate in a program, as referenced in Chapter 45, Code of Criminal Procedure, Subchapter E. Youth Diversion, Art. 45.305, which include but are not limited to:

1. Require a child to participate in a court approved teen court program.
2. Perform Community based services at a non-profit organization or government agency that provides services to the general public that enhances the social welfare and general well-being of the community.
3. Attend a work and job skills training program.
4. Attend a preparatory class for the high school equivalency examination, administered under section 7.11, Texas Education Code
5. Attend an alcohol or drug abuse program.
6. Partake in counseling, including private or in-school counseling.
7. Partake in mentoring.
8. Require the child to pay restitution for an offense against property.
9. Attend a tour of a jail.
10. Perform Community based services at a non-profit organization or government agency that provides services to the general public that enhances the social welfare and general well-being of the community.

VI. Case Management

During the diversion period, the Judge, Youth Diversion Coordinator, Juvenile Case Manager, or Prosecutor will follow-up periodically for the sole purpose of evaluating program progress. Follow-up measures may include:

1. Follow-up calls to the child and parent(s)/guardian.
2. Contacting the Community Service provider.

3. Communication with school officials.
4. Conduct additional meetings as needed.
5. Referrals to educational classes and community service providers.

VII. Conclusion of Case

If the child successfully complies with the terms set in the diversion agreement, the case is closed without further prosecution and is reported as successfully completed. Should the child voluntarily withdraw from the diversion agreement or fail to comply with the terms of the agreement, the court will:

1. Conduct a non-adversarial hearing.
2. Determine if an extension period should be granted to comply with the diversion agreement.
3. Review the terms of the diversion agreement and amend if needed.
4. Transfer the child to juvenile court.
5. Refer the charges to the Prosecutor for filing consideration.
6. Issue an order of contempt against the parent(s)/guardian.

RESOLUTION NO. R01092025-03

A RESOLUTION OF THE CITY OF LA VERNIA, TEXAS PROVIDING FOR A UPDATED INVESTMENT POLICY; REPLACING RESOLUTION NO: 022207-B DATED FEBRUARY 22, 2007.

WHEREAS, the City of La Vernia, in accordance to state law, adopted by Resolution an Investment Policy for the City when it approved Resolution 022207-B on February 22, 2007; and

WHEREAS, the City is required to review and update its Investment Policy in accordance to Chapter 2256, Texas Government Code, as amended; and

WHEREAS, the City has completed its review of the Investment Policy and now wishes to amend its previously approved policy.

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

The Investment Policy attached hereto as Exhibit A is hereby adopted.

PASSED AND APPROVED this 9th day of January 2024.

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney's Office



Investment policy

Edits as of: 01-02-25

Introduction

It is the policy of the City of La Vernia to invest public funds in a manner that obtains the optimal balance of safety, liquidity, yield, and diversification, meets the city's daily cash flow demands, and conforms to the statutes governing the investment of public funds. This policy addresses the methods, procedures, and practices needed to ensure effective fiscal management of the City's funds.

These procedures satisfy the statutory requirements of defining and adopting a formal investment policy and comply with the provisions of the Public Funds Investment Act (PFIA) of the Texas Government Code, Chapter 2256.

1. Scope

This investment policy applies to all of the city's financial assets. These funds are reported in the City's comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service and Debt Reserve Funds
- Capital Projects Funds
- Enterprise Funds

All funds will be pooled for investment purposes with the exception of the following, which are managed as separately invested assets:

- Bond Funds
- Bond Reserve Funds

This policy does not govern funds managed under separate investment programs in accordance with Section 2256.004 of the PFIA. Such funds currently include:

- State Funds
- Retirement/Pension Fund
- Deferred Compensation Fund

2. Objectives

The City shall maintain a proactive cash management program. Cash management is the process of managing monies in order to ensure maximum cash availability and reasonable yield on short-term investments. Cash management includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets.

All investments shall be managed in a manner responsive to the public trust and consistent with state and local law. The City shall manage and invest its cash and assets with four major objectives: safety, liquidity, diversification, and yield. [2256.005(d)]

2.1 Safety: The investment policy's primary objective is the principal's safety. The City will invest in a manner that assures the preservation of capital for the overall portfolio. The City's portfolio shall be diversified by market sector and maturity to avoid market risk and ensure safety.

2.2 Liquidity: The City's investment portfolio shall be structured to meet all operational obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities.

2.3 Diversification: To avoid market risk, the city's portfolio shall be diversified by market sector and maturity.

2.4 Yield: The City's investment portfolio shall be designed to attain a market rate of return commensurate with the City's investment risk constraints and cash flow needs. The benchmark for the City's portfolio is the six-month U.S. Treasury Bill; it serves as a threshold measurement. The investment program may seek to augment returns above this threshold consistent with risk limitations identified in the Policy.

3. Delegations of Authority

3.1 City Council

- A. Retains responsibility and control over all investments of City funds.
- B. Shall appoint one or more Investment Officers responsible for the investment of City funds by resolution.
- C. Shall delegate daily operations and investment oversight to the City Administrator and Finance Administrator according to PFIA and this investment policy.
- D. Shall adopt a written investment policy.
- E. Shall review the policy and its strategies not less than annually. The council shall state by resolution that it has reviewed the policy and strategy and recorded any changes made.
- F. Approves and provides training for investment officers, finance administrators, and city administrators according to the requirements of PFIA.
- G. may retain the services of an Investment Advisor to assist in reviewing cash flow requirements, formulating investment strategies, and executing security purchases, sales, and deliveries.
- H. At least annually, the Council shall review, revise, and adopt a list of qualified brokers/dealers authorized to engage in securities transactions with the City.
- I. At least every five years, the Council shall select a City Depository in accordance with Texas Government Code 105.017.

Finance Administrator

The finance administrator is responsible for the city's cash management activities under the direction and control of the City Administrator. Investment Officers, in collaboration with the City Administrator, are responsible for the City's investments.

3.2 City Administrator

- A. Serves as the City's Primary Investment Officer.
- B. Shall develop and maintain internal controls in accordance with section 7 of this Policy.
- C. The City Administrator, in collaboration with the finance administrator, shall develop and maintain a comprehensive cash flow analysis for all of the City's fund types. The purpose of this analysis will be to determine liquidity needs and the available funds for investing. **The summarized cash flow analysis report will be provided to the City Council quarterly.**
- D. The City Administrator shall routinely monitor the investment portfolio's contents, available markets, and the relative values of competing instruments and shall adjust the portfolio accordingly, keeping in mind the overall objectives of the investments.

3.3 Investment Officers

- A. Written procedures for operating the investment program shall be established consistent with the Investment Policy.
- B. Not less than quarterly and in a timely manner, the Investment Officers shall prepare, sign, and submit to the Council a written report of investment transactions for all funds. Reports shall be written according to PFIA 2256.023.**
- C. Are solely authorized to invest City funds. No person may engage in an investment transaction except as provided under the terms of this Policy.

4. Prudence

The standard of prudence to be applied to all City investments shall be the "prudent person" rule, which states:

"Investments shall be made with judgment and care, under prevailing circumstances, which persons of prudence, discretion and intelligence exercise in the management of their affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds under the City's control, over which the officer has responsibility rather than a consideration as to the prudence of a single investment.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

5. Conflicts of Interest

Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program or impair their ability to make impartial investment decisions.

Investment Officers must file a disclosure statement with the Texas Ethics Commission and City Council if:

- A. The Investment Officer has a personal relationship with a business organization offering to engage in an investment transaction with the City.
- B. The Officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the City.

6. Training

The City Administrator, Finance Administrator, Investment Officer(s), and any other as designated by the Council shall attend an investment training session not less than once in a two-year period that begins on the first day of the City's fiscal year and consists of the two consecutive fiscal years after that date. Trainees shall receive not less than (10) hours of instruction relating to investment responsibilities from an independent source approved by the Council.

7. Internal Controls

The Finance Director is responsible for developing and maintaining internal controls to protect all assets from loss, theft, or misuse. The internal controls shall address the following points at a minimum:

- Control of collusion – segregation of duties
- Separation of transaction authority from accounting and record-keeping
- Custodial safekeeping
- Clear delegation of authority
- Written confirmation for all transactions
- Review, monitoring, and maintenance of security procedures

The external auditor shall provide an annual independent review to assure compliance with state law, policies and procedures.

8. Financial Counter-Parties

8.1 Documents

All financial institutions and brokers/dealers who desire to transact business with the City must supply the following minimal documents:

- A. Financial Industry Regulatory (FINRA) registration and CRDN
- B. Proof of Texas State Securities Registration

8.2 Acknowledgement

A written copy of this Investment Policy shall be presented to any counterparties offering to engage in investment transactions with the City. Investments shall only be made with those business organizations that have provided the City with a written acknowledgment that the business has:

- A. Received and reviewed the City's Investment Policy
- B. Implemented reasonable procedures and controls to preclude unauthorized investments

8.3 Broker/Dealer List

At least annually, the Council shall review, revise, and adopt a list of qualified brokers/dealers authorized to engage in securities transactions with the City. No broker may be used without the approved broker/dealer list.

9. Competitive Bidding

It is the intent of the City to require competitive bidding for all individual security purchases and sales except for:

- A. Transactions with money market mutual funds and local government investment pools (which are deemed to be made at prevailing market rates)
- B. Treasury and agency securities purchased at issue through an approved broker/dealer or financial institution
- C. Automatic overnight sweep transactions with the City Depository
- D. Fully insured certificates of deposit placed in accordance with the conditions of the PFIA

The Investment Officer(s) shall solicit at least three bids for all other transactions involving individual securities.

10. Investment Strategy

The city maintains one commingled portfolio for investment purposes, which incorporates the specific investment strategy considerations and the unique characteristics of the fund groups represented in the portfolio.

The City intends to match investments with the anticipated cash flow requirements of the City. In no case will the average maturity of the portfolio exceed 12 months. The weighted average of any single investment shall not exceed two years. This dollar-weighted average maturity will be calculated using each security's stated final maturity dates.

The City shall pursue a conservative portfolio management strategy emphasizing low credit risk, diversification, and liquidity. The City intends to concentrate its investments in shorter-term securities to limit risk from interest rate changes. The city may only invest in the authorized investments in Section 11 of this Policy.

The City's policy is to hold securities to maturity. However, securities may be sold:

- A. To minimize the potential loss of principal on a security whose credit quality has declined
- B. To reposition the portfolio to improve the quality, yield, or target duration
- C. To meet unanticipated liquidity needs of the portfolio

The City calls for using investment pools as a primary source of diversification and a supplemental source of liquidity. Funds that may be needed on a short-term basis but in excess of the amount maintained at the depository bank are available for deposit in investment pools.

Proceeds from the sale of general obligation bonds or certificates of obligation will be segregated from the other investments of the City. The basic intent is to match the funds' availability to the capital projects' cash requirements.

11. Authorized Investments

11.1 The City may only invest in the following instruments:

- A. Obligations of the United States Government, its agencies, and instrumentalities with a remaining stated maximum maturity of (2) years, to exclude mortgage-backed securities.
- B. Obligations of any state or political subdivisions of a state rated A or better by a nationally recognized rating agency, not to exceed one year.
- C. A certificate of deposit, or share certificate, issued by a depository institution that has its main office or a branch office in Texas. Certificates must be fully insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Share Insurance Fund.
- D. A brokered certificate of deposit from a depository institution with its main office or branch office in the state of Texas is selected from a list adopted by the Council. The FDIC must fully insure the full amount of each certificate. Maturity shall not exceed one year.
- E. Fully collateralized repurchase agreements that have a defined termination

date and are secured by obligations of the United States or its agencies and instrumentalities. The securities purchased by the City must be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City's custodial bank. Repurchase agreements can only be placed through primary government securities dealers or financial institutions doing business in Texas. The maximum term for repurchase agreements is (90) days from the date the reverse security repurchase agreement is delivered. Securities held as collateral must not mature later than the agreement's expiration date.

- F. A no-load money market mutual fund registered with and regulated by the Securities and Exchange Commission provides the investing entity with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940. The fund must include in its investment objectives the maintenance of a stable net asset value of \$1 for each share and have a dollar-weighted average stated maturity of (90) days or fewer.
- G. Local Government Investment Pools that are AAA-rated and maintain a constant-dollar value. Pool(s) must be authorized by the Council and meet the requirements of the PFIA section 2256.016.
- H. Commercial papers, only if all investment officers agree to do so in writing and subject to annual review.

11.2 The City shall not invest in:

- A. Structured notes, investments with inverse-floaters, collateralized mortgage obligations, or any other form of derivatives;
- B. Any investment not authorized by this Policy or the PFIA;
- C. Any instrument for which there would not be a ready market for immediate resale;
- D. Any investment pool in which the City would own more than 10% of the pool;
- E. Highly sophisticated investments not freely conducted in the marketplace e.g., derivatives; and
- F. Any one mutual fund in which the City would own more than 10% of the fund.

11.3 Investment Officers may restrict or prohibit the purchase of specific issues due to current market conditions. An investment that requires a minimum rating under this section does not qualify as an authorized investment during the period the investment does not have the minimum rating. The City shall take all prudent measures consistent with PFIA to liquidate an investment that does not have the minimum required rating. Ratings shall be monitored using nationally recognized financial information sources.

12. Diversification

The city recognizes that investment risk can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. The City's investment pool

will be diversified to limit investment risk by observing the maximum limitations at the time of purchase as listed below:

<u>Investment Type</u>	<u>Portfolio Maximum</u>
US Obligations	100%
US Agencies/Instrumentalities	75%
From any one issuer	25%
Certificates of Deposit	25%
From any on bank	10%
Repurchase Agreements	20%
Flex in CIP Funds	100%
Local Government Investment Pools	100%
Percent ownership	10%
Money Market Funds	25%
Percent ownership	10%
Brokered CD Securities	25%
From any one bank	\$250,000

Maturity schedules shall be timed according to anticipated liquidity needs. Investments, from time to time, may be liquidated before maturity for cash-flow purposes. To meet these disbursement schedules, market gains or losses may be required. Any losses for early maturity liquidation should be minimized and reported to the Council in a timely manner. Actual risk of default shall be minimized by adequate collateralization. Market risk shall be minimized by diversification of investment type and maturity.

13. Collateralization

All City time and demand deposits shall be secured above full coverage by pledged collateral in accordance with Chapter 2257, Government Code (Public Funds Collateral Act) and the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). To anticipate market changes and provide a level of security for all funds, collateral will be maintained and held by the depository at 102% of the market value of principal and accrued interest on the deposits.

The City Administrator, through collaboration with the finance administrator, must approve the collateral before it is pledged; they reserve the right to reject any form of collateral. Financial institutions serving as City depositories will be required to sign a Depository Agreement with the City, which details securities that can serve as eligible collateral, collateralization ratios, standards for collateral custody and control, collateral valuation, rights of substitution, and conditions for agreement termination. **It is the responsibility of the bank to monitor collateral margins on a daily basis.**

The City shall accept only the following securities as collateral for time and demand deposits or repurchase agreements:

- A. Cash
- B. Surety Bonds
- C. FDIC insurance coverage
- D. Letters of Credit issued by Federal Home Loan Banks (FHLB)
- E. Obligations of the United States, its agencies, or instrumentalities, including mortgage-backed securities and Collateralized Mortgage Obligations (CMO), which pass the bank test.
- F. Obligations are the principal and interest on which, are guaranteed or insured by the State of Texas or other US states rated A or better by a national credit agency.
- G. Obligations of other states or a county, city or other political subdivision of a state having been rated as investment grade by a national credit agency.

14. Safekeeping and Custody

Collateral pledged to secure deposits shall be held by an independent third-party institution in accordance with a safekeeping agreement signed by authorized representatives of the City, the Depository, and the custodian (with the exception of the Federal Reserve as Custodian). All collateral shall be subject to audit and inspection by the City and the City's auditor.

All securities transactions, except local government investment pool and money market mutual fund transactions, shall be conducted on a delivery versus payment (DVP) basis. Investment and collateral securities will be held by a third-party custodian designated by the City and pledged to the City, as evidenced by safekeeping receipts of the institution where the securities are deposited.

15. Reporting

The Investment Officers shall submit a joint investment report to Council no less than quarterly and on a timely basis. Market prices for calculating market value will be obtained from nationally recognized sources such as The Wall Street Journal or Bloomberg. The report shall be prepared in accordance with the requirements of the PFIA, 2256.023.

If the City invests in other than money market mutual funds, investment pools, or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers under this section shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to Council by that auditor.

RESOLUTION NO. R010925-04

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS,
AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR STATE
PARTICIPATION IN THE RELOCATION OF CERTAIN PUBLICLY-OWNED UTILITY
FACILITIES TO THE TEXAS DEPARTMENT OF TRANSPORTATION AND
AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE SUCH APPLICATION TO
THE TEXAS OF TRANSPORTATION**

WHEREAS, The State Participation 2125 (SP2125) Program was created due to the Texas Administrative Code Title 43, part 1, chapter 21, subchapter B, Rule 21.25, “state participation in the relocation of certain publicly owned utility facilities,” which prescribes the procedures to be taken by the utility to apply for state participation in the relocation of utility facilities and by the department and commission in determining whether all or parts of the expense of the relocation of the facility will be reimbursed by the state; and

WHEREAS, The City of La Vernia finds it in the best interest of the citizens of La Vernia to request partnership and assistance from TXDOT with the relocation of utilities as it relates to an upcoming project on State loop 321, which TXDOT is administering; and

WHEREAS, The City of La Vernia agrees to provide an applicable application for such support as well as any needed supporting documents as prepared by the city administrator; and

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

WHEREAS, upon approval of the application, the authorized official is given the power to execute subsequent contractual documents, certify environmental review documents between the Texas Department of Agriculture and the City, and certify the payment request forms and/ or other forms required for requesting funds to reimburse project costs.

NOW THEREFORE, BE IT RESOLVED that The City of La Vernia approves the submission of the application for state participation in the relocation of certain publicly-owned utility facilities to the Texas Department of Transportation.

Passed and Approved this 9th day of Jan 2025

CITY OF LA VERNIA, TEXAS

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney

RESOLUTION NO. R010925-05

A RESOLUTION OF THE CITY OF LA VERNIA, TEXAS, PROVIDING FOR AN INVESTMENT OFFICER.

WHEREAS, the City of La Vernia, in accordance with state law, is required to have investment officers appointed by the City Council; and

WHEREAS, the City is required to review and update its Investment Policy in accordance with Chapter 2256, Texas Government Code, as amended; and

WHEREAS, one of the previous Investment Officers is no longer with the City.

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

City Administrator Lindsey Wheeler will be appointed as an Investment Officer

PASSED AND APPROVED this 09TH day of January 2025.

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney's Office