



CITY COUNCIL MEETING REGULAR SESSION

Tuesday, January 10, 2023, 6:00 PM

MPR EVENT CENTER – 60 MORGAN'S POINT BLVD

To View the meeting go to: www.MorgansPointResortTX.com/YouTube

1. Call to Order, Invocation, & Pledge of Allegiance

2. Announcement and Citizen Comments

This is an opportunity for members of the public to suggest the addition of topics for the discussion, or to address topics of interest, with the presentation limited to three (3) minutes. All speakers will conduct themselves in an orderly and lawful manner. All speakers will be recognized prior to speaking and will announce their name and address to be included in the minutes. State law prohibits the Mayor and Members of the City Council from commenting on any statement or engaging in dialogue without an appropriate agenda item being posted in accordance with the Texas Open Meetings Law.

a. May 2023 Election Notices and Timelines

3. Consent Agenda

All items under this heading are considered to be routine and may be enacted by one motion, unless the Mayor or a Councilmember requests that an item be removed for separate discussion.

Any item removed from the Consent Agenda will be considered immediately following the motion to approve the Consent Agenda.

a. Discuss and Consider approving December 13, 2022 City Council Minutes

4. Regular Agenda

a. Discuss & Consider Resolution 2023-02 adopting the 2021 Edition of the International Fire Code (IFC).

b. Discuss and Consider entering into an Interlocal Agreement (ILA) with the Central Texas Council of Governments (CTCOG) for planning support services related to code of ordinance review, revision, and development, as well as attend and contribute, as necessary, to P&Z meetings.

c. Discuss & Consider approving letter of engagement with BrooksWatson & Co. to complete FY 2021 and FY 2022 city audits.

d. Discuss & Consider approving letter of engagement with BrooksWatson & Co. to complete FY 2023 audit.

5. City Manager's Updates

a. Sales & Use Tax and Mixed Beverage Tax Update

6. Department Reports

- a. Finance Report
- b. Police Department Update
- c. Utility Department Update
- d. Fire Department Update
- e. Library Report

7. Items for Future Agendas

8. City Council Comments

9. Adjournment

All items on the agenda are for discussion and/or action. The City Council 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 Texas Government Code Sections 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 551.086 (Economic Development).

10. Discussion of and possible action resulting from Executive Session.

I certify that a copy of the _____ agenda of items to be considered by the Morgan's Point Resort was posted and could be seen on the City Hall bulletin board on the _____ at 5:00PM and remained posted continuously for at least 72 hours proceeding the scheduled time of the meeting. I further certify that the following news media were properly notified of the above stated meeting: Belton Journal. The meeting facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at 254-742-3206 for further information.

Ophelia Rodriguez, City Secretary



MUNICIPAL ELECTIONS FOR CITY COUNCIL

One (1) Mayor and Five (5) City Council seats are up - 2 year terms

CANDIDATE ELIGIBILITY REQUIREMENTS

1. Must be a United States Citizen.
2. Must be a registered voter on the date of the election.
3. Must be a resident of the City of Morgan's Point Resort for one (1) year prior to the date of the election.
4. Must be a minimum of 18 years of age.
5. Must not be delinquent on any indebtedness to the City.
6. May not be an employee of the City of Morgan's Point Resort.
7. May not hold any other elected public office.
8. Candidates may only file for one office per election.
9. Must not have been determined by a final judgment of a court exercising probate jurisdiction to be totally mentally incapacitated; or partially mentally incapacitated without the right to vote.
10. Have not been finally convicted of a felony from which the person has not been pardoned or otherwise released from the resulting disabilities.
11. Candidate Packets, including the application, are available in the City Secretary's Office.

IMPORTANT DATES

January 18, 2023 - First Day to apply for place on the Ballot (*applications will not available before posted date*)

February 14, 2023 – City Council Calls Election

February 17, 2023 - Last Day to apply for place on Ballot (*by 5pm*)

February 23, 2023 @ 9:00 AM –

Conduct ballot position drawing: Drawing will take place in foyer of City Hall
(*Candidates do not have to be present- they will be notified by phone call or letter on the results*)

February 24, 2023 until 5:00 PM - Last day for a Candidate to Withdraw

April 24, 2023 - First Day to Early Voting (*LOCATION TBD*)

May 2, 2023- Last day for Early Voting

May 6, 2023 – Election Day(*LOCATION TBD*)

Date	Action	By or With Whom Taken	M §	ED Interval	✓
Mon Jan 23- Fri Feb 17	Recommended period and statutory deadline for ordering a general election (SOS Form 1-2). Note: Sometimes the phrase "calling" election is used. The deadline may be different for a special election. See endnote 2 for mock student elections. Home-rule cities see endnote 3. Cities contracting should informally notify their contracting partners.	Mayor	6.03	*103rd thru 78th	
Mon Feb 6	LAST DAY for small city in small county to apply for exception to accessibility requirements (SOS Form 13-4). Note: Because the deadline falls on Sun, it moves to Mon.	City Secretary to SOS	5.25(c)	90th (89th)	
Tue Feb 14 midnight	Death and ballot preparation: If a candidate dies on or before this date, the City Secretary MUST remove the candidate's name from ballot. Note: If a candidate dies after this date but on or before the filing deadline, see endnote 4.	City Secretary	6.23(c)	81st [day b/4 day b/4 filing deadline (3rd day)]	
Fri Feb 17	LAST DAY for ordering a general or special election for the uniform date in May (SOS Form 1-2). Note: See endnote 2 for student elections. Home-rule cities see endnote 3.	Mayor	6.03	78th	
Feb 17 5 p.m.	LAST DAY for filing application for place on general election ballot (SOS Form 2-26). Note: City Secretary's office should stay open until 5 p.m. Mailed applications are filed when received. For deceased candidates, see endnote 4. If no candidate has filed in a city with 4-year terms, the filing deadline is extended to 5 pm Fri. March 10.	City Secretary	2.14 6.23(c)	78th	
Feb 17	Recommended last day for notice designating election precincts and polling places.	City Council	5.42(d)	*78th	
Feb 17	Recommended first day to provide 4-day notice of drawing to candidate. Note: Only written notice by mail is required 4 days before the drawing, but phone or email notice should follow the same timeline. Public notice must be posted (SOS Form 3-2) 72 hours before date of drawing.	City Secretary	6.22(a)(2)	*78th	
Mon Feb 20	Recommended first date for preliminary work to appoint election judges.	City Secretary	7.01	*75th	

*An asterisk in Column 5 "ED Interval" is a time not statutorily required; EC §1.006 does not apply.



**CITY COUNCIL MEETING REGULAR SESSION
Tuesday, December 13, 2022, 6:00 PM**

MINUTES

1. Call to Order, Invocation, & Pledge of Allegiance-Mayor Green called the meeting to order at 6:00 PM. Invocation and Pledge of Allegiances were led by Boy Scout Elliott Lehman from Troop #118.

2. Announcement and Citizen Comments

Boy Scout Elliott Lehman reported- Troop will have their first meeting for the new year in January. Have a fundraiser in the works and plans to have summer camp in Colorado.

Sgt Todd Hodge (employee MPR PD) in favor of the communications/marketing expressed his concerns for the need of the position

Citizens Linda Bridges comments were in favor of the communications/marketing position

Citizen Larry Hartman comments were concerns on Sales Tax, City Audit and stewardship

Citizen Misty Ballard comments were in favor of the communication/marketing position

Citizen Roxanne Stryker comments was she did not see a need for the communications/marketing position

Citizen Lynn Milam recognized Mayor Green, City Manager Rice, Police Department and thanked all volunteers for the success several events

Citizen Andrea Hankins comments were on whether a need for the communication/marketing position and comments on sales tax

Citizen Jimanne Durkee commented spoke in favor of communication/marketing position and commented the topic had been discussed since August, she asked Council to decide tonight.

a. May 2023 Election Notices and Timelines (FYI material)

3. Consent Agenda

Mayor Pro-tem Donna Hartman requested that the Audio/Visual be removed for separate discussion.

a. Approval of November 15, 2022 City Council Minutes

Mayor Green entertained a motion for the November 15, 2022, regular session minutes.

Motion made by Council member Larry Gossett, Seconded by Council Robbie Johnson.

Voting Yea: Members Leonhardt, Hartman, Gossett, Johnson, Knuckles

b. Discuss & Consider Community Center / Council Chamber Audio / Visual Options

City Manager Rice presented this item. After a brief explanation and discussion, city staff recommended to move forward with the project with budgeted amount of \$25,000 and request the TV function at a later date. Motion made by Mayor Pro-tem Donna Hartman, Seconded by Council member Larry Gossett.

Voting Yea: Leonhardt, Hartman, Gossett, Johnson, Knuckles

4. Committee Reports

Item a.

- a. Economic Development Corporation Annual Report- this report presented by EDC President Linda Bridges. No Action needed.
- b. P&Z and Steering Committee Report- this report represented by P&Z Vice Chair Ken Hobbs. No action needed.

5. Presentations

Temple Wholesale Wastewater Feasibility Study Proposal- City Manager Rice presented this item along with Water Director Jesse Measles.

BVRT Draft Proposal -Jeff Caldwell a representative of BVRT presented this item.

6. Regular Agenda

- a. Discuss and consider which wastewater feasibility options the City should pursue to expand and enhance wastewater services throughout the City.

Motion made by Council member Shawn Knuckles, Seconded by Council member Larry Gossett to pursue Option 2 of the wastewater feasibility. Voting Yea: Leonhardt, Gossett, Knuckles, Hartman, Johnson

- b. Discuss & Consider the Communications & Marketing Coordinator Position

Motion made by Council member Shawn Knuckles, Seconded by Council member Larry Gossett.
Voting Yea: Larry Gossett, Robbie Johnson, Shawn Knuckles
Voting Nay: Bruce Leonhardt, Mayor Pro-tem Hartman

- c. Discuss & Consider Resolution 2022-30 approving appointment of a new member to MPR Planning & Zoning Commission.

Motion made by Council member Shawn Knuckles, Seconded by Council member Robbie Johnson
Voting Yea: members Gossett, Leonhardt, Hartman, Johnson, Knuckles

- d. Discuss & Consider Resolution 2022-13 approving the amendment to ordinance Zoning Ordinance 4-32, MPR Code of Ordinances, adding a provision for storage on vacant lots.

Motion made by Mayor Pro-tem Hartman, Seconded by Council member Gossett.
Voting Yea: members Leonhardt, Johnson, Knuckles, Hartman, Gossett

- e. Discuss & Consider Resolution 2022-29 approving the reappointment of members serving unexpired terms to the MPR Economic Development Corporation of Directors.

Motion made by Council member Knuckles, Seconded by Council member Johnson.
Voting Yea: members Leonhardt, Hartman, Gossett, Knuckles, Johnson

- f. Utility Reconnect After Hours Ordinance Amendment

Motion made by Council member Gossett, Seconded by Council member Shawn Knuckles.
Voting Yea: members Leonhardt, Hartman, Johnson, Gossett, Knuckles

- g. Discuss & Consider Resolution 2022-31 Approving the Use of a Mobile Data Terminal (MDT) Grant #4503301 for the City of Morgan's Point Resort Police Department. Sargeant Todd Hodge presented this item.

Motion made by Council member Shawn Knuckles, Seconded by Council member Larry Gossett.
Voting Yea: Leonhardt, Hartman, Gossett, Johnson, Knuckles

h. Discuss & Consider feasibility of purchasing and implementing the Neptune AMI System to enhance digital water meter usability. Item a.

City Manager Rice presented this item.

Motion made by Council member Shawn Knuckles. Seconded by Council member Robbie Johnson

7. City Manager's Updates

Discussed the new agenda management program to improve information to council, agenda, packets, it have live streaming to time stamp

Discussed Sales Tax & Revenue

Mayor Pro-tem Hartman read the Auxiliary report

8. Department Reports- No verbal reporting.

- a. Utility Department Report
- b. Fire Department Report
- c. Finance Department Reports
- d. Code Enforcement Report
- e. Police Department Report
- f. Library November report

9. Items for Future Agendas

Sales Tax Report was request for next meeting.

10. City Council Comments

Mayor Pro-tem Hartman commented on concerns Sales Tax, wished all merry christmas

Leonhardt thanked all for attending, wished all a merry christmas

Knuckles thanked those that came and reached out for the hard decisions

Gossett wished all happy holidays

Johnson thanked all who attended and patience for a long meeting, with decision that must be made, wished all happy holidays

11. Adjournment

Mayor Green entertained a motion for adjournment.

Motion made by Larry Gossett, Seconded by Shawn Knuckles. **Meeting adjourned at 7:49 PM.**

12. Discussion of and possible action resulting from Executive Session. Not necessary.

Dennis Green, Mayor
City of Morgan's Point Resort, Texas

ATTEST:

Ophelia Rodriguez, City Secretary
City of Morgan's Point Resort, Texas

RESOLUTION NO. 2023-02

A RESOLUTION OF THE CITY COUNCIL OF MORGAN'S POINT RESORT, BELL COUNTY, TEXAS, TO ADOPT THE 2021 EDITION OF THE INTERNATIONAL FIRE CODE (IFC).

WHEREAS, the City Council of the City of Morgan's Point Resort desires to safeguard the health, safety and general welfare of the City and its citizens; and

WHEREAS, The City of Morgan's Point Resort, Texas ("City"), is a Type A general law city operating pursuant to the laws of The State of Texas, by and through its duly elected council members;

WHEREAS, The City is authorized and empowered to adopt and enforce ordinances, not inconsistent with state law, that are necessary to protect the welfare and safety of its inhabitants (TEXAS LOCAL GOVERNMENT CODE § 51.012);

WHEREAS, the City Council has determined that adopting a fire code constructed of nationally-accepted and uniform standards is one means of ensuring community health, safety and general welfare; and

WHEREAS, the City Council recognizes that

"The purpose of the IFC is to establish the minimum requirements consistent with nationally recognized good practice for providing a reasonable level of life safety and property protection from hazards of fire, explosion or dangerous conditions in new and existing buildings, structure and premises, and to provide a reasonable level of safety to Firefighters and emergency responders during emergency operations;" and

WHEREAS, The Morgan's Point Resort Fire Department exists to enhance community safety, quality of life and spirit by reducing the impact of hazards and emergency incidents on the people, environment and economy, and

WHEREAS, the fire department requires a contemporary adopted and enforceable fire code to fulfill its obligation to protect lives and conserve property, and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MORGAN'S POINT RESORT, BELL COUNTY, TEXAS, THAT:

Section 1. That the matter and facts recited in the preamble hereof are found and determined to be true and correct.

Section 2. The City adopts the 2021 International Fire Code as part of the Code of Ordinances of the City. Any provisions in the City Code of Ordinances which conflict with the 2021 International Fire Code are repealed.

Section 3. In the event that one or more of the provisions contained in this Resolution shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability of this Resolution shall be construed as if such invalid, illegal or unenforceable provision has never been contained herein, but shall not affect the remaining provisions of this Resolution, which shall remain in full force and effect.

Section 4. This resolution was approved by the City Council at a regularly scheduled meeting duly posted in accordance with the Texas Open Meeting Act and at which a quorum was present and voting.

Section 5. This Resolution shall be and become effective immediately upon its adoption.

PASSED AND APPROVED this 10th day of January, 2023, by ____(ayes) to ____(nays) with no abstentions by a vote of the City Council of the City of Morgan's Point Resort, Texas.

/s/ Dennis Green, Mayor

Attest:

APPROVED AS TO FORM:

/s/ Ophelia Rodriguez, City Secretary

/s/ Neale Potts, City Attorney



City Manager's Office

Item b.

8 Morgan's Point Blvd.
Morgan's Point Resort, TX 76513

Phone: 254.780.1334
www.morganspointresorttx.com

To: Mayor Dennis Green, City Council, & City Manager
From: Dalton Rice, City Manager
Date: December 13, 2022
Subject: Interlocal Agreement CTCOG – Planning Services

Honorable Mayor and City Council:

Members of Planning & Zoning (P&Z) met with the City Management team regarding city support in updating existing and establishing new ordinances.

While the MPR team has been relatively efficient in updating existing ordinances at the request of P&Z, members of P&Z and City Management have identified a gap pertaining to establishing new ordinances.

Staff and P&Z have requested an interlocal agreement (ILA) between MPR and the CTCOG to provide planning services to the City.

In summation this ILA provides the following:

- 1) Dedicated planner at P&Z meetings
- 2) 20 hours per month of COG staff support for ordinances updates and developments
- 3) Billed monthly not to exceed \$30,000 annually.

*NOTE: This is not a flat rate and will be prorated monthly based on hours worked.

Staff recommends entering into the ILA with CTCOG for planning services to ensure MPR's ordinances are up-to-date and new ordinances established align with best practices.

SCOPE OF WORK

(Attachment A)

City of Morgan's Point Resort Contract City Planner Project

1. CTCOG will provide planning support staff to the City of Morgan's Point Resort for up to 20 hours monthly.
 - a. Staff member(s) will be housed at the CTCOG offices
 - b. Responsibilities will include review and revision of current city ordinances as well as development of new ordinances deemed a priority by Morgans Point Resort
2. Assigned staff member(s) will attend all P&Z Meetings unless prior notification is given to the City Manager and CTCOG Planning Director.
3. Assigned staff member(s) will work under the direction of the City Manager and CTCOG Planning Director.
4. Assigned staff member(s) will be authorized by adopted resolution to access computer and IT systems in place by Morgans Point Resort to effectively perform duties.
5. The cost of having CTCOG provide staff planning support will not exceed \$30,000/ annually and will be billed monthly.

CENTRAL TEXAS COUNCIL OF GOVERNMENTS CONTRACT FOR CONSULTANT SERVICES

THE STATE OF TEXAS, COUNTY OF BELL

KNOW ALL MEN BY THESE PRESENTS

This contract is made, entered and executed between the **CENTRAL TEXAS COUNCIL OF GOVERNMENTS**, hereinafter called CTCOG and The City of Morgan's Point Resort hereinafter called MORGAN'S POINT.

WITNESSETH

NOW THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, CTCOG and MORGAN'S POINT do mutually agree as follows.

AGREEMENT

Article 1. Contract Period

This contract becomes effective when fully executed by all parties hereto and authorizes reimbursement for supplemental planning staff activities performed **from January 11, 2023**, to termination upon MORGAN'S POINT 's final approval of work completed by CTCOG or on or about **December 31, 2023**, unless otherwise terminated or modified as hereinafter provided.

Article 2. Responsibilities of the Parties

CTCOG shall undertake and complete the task as described in the attached Scope of Work, and in accordance with all terms and conditions included hereinafter.

MORGAN'S POINT shall provide assistance as appropriate and as specified in said attached scope of work, including approval of all work.

Article 3. Compensation

The maximum amount payable under this contract for the supplemental staff shall not exceed the amount of **\$30,000** MORGAN'S POINT; to be billed monthly based on reported staff time for activities in support of Morgans Point.

Article 4. Contract Amendments

Significant changes in the terms and conditions of this contract can be made only by written amendment executed by the parties hereto prior to the changes being made. Any such amendment must be approved by both CTCOG and MORGAN'S POINT.

Article 5. Additional Work

If CTCOG is of the opinion that any work it has been directed to perform is beyond the scope of this contract and constitutes additional work, CTCOG shall promptly notify MORGAN'S POINT in writing. In the event that MORGAN'S POINT finds that such work does constitute additional work, MORGAN'S POINT shall so advise the consultant and provide compensation for doing the work on the same basis as the original work or MORGAN'S POINT shall advise CTCOG not to perform the work. If the compensation for the additional work will cause the maximum amount payable to be exceeded, a written amendment will be executed. Any amendment so executed must be approved within the contract period specified in Article 1.

Article 6. Changes in Work

When the approved project description requires a completed work product, MORGAN'S POINT will review the work as specified in the approved project description. If MORGAN'S POINT finds it necessary to request changes in previously satisfactorily completed work or parts thereof, CTCOG will make such revisions as requested and directed by MORGAN'S POINT. Such work will be considered as additional work and subject to the requirements established in Article 5.

If MORGAN'S POINT finds it necessary to require CTCOG to revise completed work to correct errors appearing therein, the consultant will make such corrections, and no compensation will be paid for the corrections.

Article 7. Indemnification

The CTCOG shall save harmless MORGAN'S POINT from all claims and liability due to the acts or omissions of CTCOG, its agents or employees. The CTCOG also agrees to save harmless MORGAN'S POINT from any and all expenses, including attorney fees, all court costs and awards for damages, incurred by MORGAN'S POINT in litigation or otherwise resisting such claims or liabilities as a result of any activities of CTCOG, its agents or employees.

Further, CTCOG agrees to protect, indemnify, and save harmless MORGAN'S POINT from and against all claims, demands and causes of action of every kind and character brought by any employee of CTCOG against MORGAN'S POINT due to personal injuries and/or death to such employee resulting from any alleged negligent act, by either commission or omission on the part of CTCOG.

Article 8. Inspection of Work

MORGAN'S POINT and any authorized representative thereof, have the right at all reasonable times to inspect or otherwise evaluate the work performed or being performed hereunder and the premises on which it is being performed. All inspections and evaluations shall be performed in such a manner as will not unduly delay the work.

Article 9. Disputes

CTCOG shall be responsible for the settlement of all contractual and administrative issues arising out of procurement entered into in support of contract work.

Article 10. Non-collusion

CTCOG warrants that it has not employed or retained any company or person, other than a bona fide employee, to solicit or secure this contract, and that it has not paid or agreed to pay any company or person, other than bona fide employee, any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent upon or resulting from the award or making of this contract. If CTCOG breaches or violates this warranty, MORGAN'S POINT shall have the right to annul this contract without liability or, in its discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, brokerage fee, gift, or contingent fee.

Article 11. Reporting

CTCOG shall submit performance reports that provide as a minimum (1) a comparison of actual accomplishments to the goals established for the period, (2) reasons why established goals were not met, if appropriate, and (3) other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

CTCOG shall submit a final report immediately upon completion of the contract.

CTCOG shall promptly advise MORGAN'S POINT in writing of events which have a significant impact upon the contract, including:

1. Problems, delays, or adverse conditions which will materially affect the ability to attain program objectives, prevent the meeting of time schedules and goals, or preclude the attainment of project work units by established time periods. This disclosure shall be accompanied by a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

2. Favorable developments or events that enable meeting time schedules and goals sooner than anticipated or producing more work units than originally projected.

Article 12. Records

CTCOG agrees to maintain all books, documents, papers, accounting records, and other evidence pertaining to costs incurred and work performed hereunder and shall make such materials available at its office during the contract period and for three years from the date of final payment under the contract. Such materials shall be made available during the specified period for inspection by the authorized representatives of MORGAN'S POINT for the purpose of making audits, examinations, excerpts, and transcriptions.

Article 13. Subcontracts

Subcontracts may be made for the development of mapping products or for public involvement publicity.

Article 14. Termination

MORGAN'S POINT may terminate this contract in part or in whole at any time before the date of completion whenever it is determined that CTCOG has failed to comply with the conditions of the contract. MORGAN'S POINT shall give written notice to CTCOG at least seven days prior to the effective date of termination and specify the effective date of termination and the reason for termination.

If both parties to this contract agree that the continuation of the contract in whole or in part would not produce beneficial results commensurate with the further expenditure of funds, the parties shall agree upon the termination conditions, including the effective date and, in the case of partial terminations, the portion to be terminated.

Upon termination of this contract, whether for cause or at the convenience of the parties hereto, all finished or unfinished documents, data, studies, surveys, reports, maps, drawings, models, photographs, etc., prepared by CTCOG or its subcontractor shall, at the option of MORGAN'S POINT, be delivered to MORGAN'S POINT with no restriction on future use.

MORGAN'S POINT shall compensate CTCOG for those eligible expenses incurred during the contract period which are directly attributable to the completed portion of the work covered by this contract, provided that the work has been completed in a manner satisfactory and acceptable to MORGAN'S POINT. CTCOG shall not incur new obligations for the terminated portion after the effective date of termination.

Except with respect to defaults of subcontractors, CTCOG shall not be in default by reason of any failure in performance of this contract in accordance with its terms (including any failure by CTCOG to progress in the performance of the work) if such failure arises out of causes beyond the control and without the default or negligence of CTCOG. Such causes may include but are not limited to acts of God or of the public enemy, acts of the Government in either its sovereign or contractual capacity, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, and unusually severe weather. In every case, however, the failure to perform must be beyond the control and without the fault or negligence of CTCOG.

Article 15. Remedies

Violation or breach of contract terms by CTCOG shall be grounds for termination of the contract, and any increased cost arising from CTCOG's default, breach of contract, or violation of terms shall be paid by CTCOG.

This agreement shall not be considered as specifying the exclusive remedy for any default, but all remedies existing at law and in equity may be availed of by either party and shall be cumulative.

Article 16. Compliance With Laws

CTCOG shall comply with all Federal, State, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this contract, including, without limitation, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When required, CTCOG shall furnish MORGAN'S POINT with satisfactory proof of its compliance therewith.

Article 17. Successors and Assigns

MORGAN'S POINT and CTCOG each binds itself, its successors, executors, assigns and administrators to the other party to this agreement and to the successors, executors, assigns and administrators of such other party in respect to all covenants of this agreement. Neither MORGAN'S POINT nor CTCOG shall assign, sublet, or transfer his interest in this agreement without written consent of the other.

Article 18. Ownership of Documents

Upon completion or termination of this contract, all documents prepared by CTCOG or furnished to CTCOG by MORGAN'S POINT shall be delivered to and become the property of MORGAN'S POINT. All sketches, photographs, calculations, and other data prepared under this contract shall be made available, upon request, to MORGAN'S POINT without restriction or limitation of further use.

Article 19. Signatory Warranty

The undersigned signatory for CTCOG hereby represents and warrants that he is an officer of the organization for which he has executed this contract and that he has full and complete authority to enter into this contract on behalf of his firm.

Article 20. Consultant Resources

CTCOG warrants that it presently has adequate qualified personnel in its employment for performance of services required under this contract or will be able to obtain such personnel from sources other than MORGAN'S POINT.

Unless otherwise specified, CTCOG shall furnish all equipment, materials, and supplies required to perform the work authorized herein.

All employees of CTCOG shall have such knowledge and experience as will enable them to perform the duties assigned to them. Any employee of CTCOG who, in the opinion of MORGAN'S POINT, is incompetent, or whose conduct becomes detrimental to the work, shall immediately be removed from association with the project.

Article 21. Equal Employment Opportunity

CTCOG agrees to comply with Executive Order 11246 entitled "Equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in Department of Labor Regulations (41 CFR60).

IN WITNESS WHEREOF, THE PARTIES HERETO HAVE EXECUTED
DUPLICATE COUNTERPARTS TO EFFECTUATE THIS AGREEMENT.

CTCOG

MORGAN'S POINT

Jim Reed, AICP Executive Director
Central Texas Council of Governments
P. O. Box 729
Belton, TX 76513

Dennis Green, Mayor
City of Morgan's Point Resort
8 Morgan's Point Blvd.
Belton, TX 76513

ATTEST:

ATTEST:

Uryan Nelson
Director
Central Texas Council of Governments

Dalton Rice
City Manager
City of Morgan's Point Resort

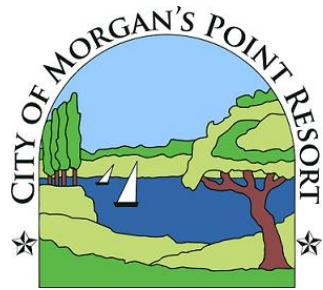
APPROVED AS TO FORM

Morgans Point Resort Planning Budget
12 Month
Item b.

	Staff	Hours	Total
Planning	Connie Quinto	240	\$ 23,273.67
Oversight	Uryan Nelson	24	\$ 4,158.63
	Total		\$ 27,432.30

Travel	\$2,567.70
Total	<u>\$30,000.00</u>

			Est Monthly Billing
January	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
February	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
March	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
April	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
May	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
June	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
July	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
August	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
September	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
October	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
November	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
December	Connie Quinto	20	\$ 1,939.47
	Uryan Nelson	2	\$ 346.55
	Travel		\$ 213.98
			\$30,000.00



City Manager's Office

Item c.

8 Morgan's Point Blvd.
Morgan's Point Resort, TX 76513

Phone: 254.780.1334
www.morganspointresorttx.com

To: Mayor Dennis Green, City Council, & City Manager
From: Dalton Rice, City Manager
Date: December 13, 2022
Subject: Audit Course of Action FY 2023

Honorable Mayor and City Council:

Audits have been a burdensome obstacle over the past couple of years and while Cary and I anticipated a less challenging resolution I regret to say we have hit another turning point that requires Council's guidance and decision.

Lott Vernon, MPR's long standing audit firm, does not have the staffing model to accommodate the cleanup of past due audits and communication between the firm and city management has not been as effective or productive. Over the past two years there has been disconnect on both the City and audit firm resulting in where we are today. Sole culpability cannot be placed on any one party.

Administration reached out to BrooksWaston & Co. who provide audit services to cities of Bellmead, Taylor, McGregor, and others in Central Texas. Below are options to be considered for approval:

Option 1: Approve letters of engagement with BrooksWatson & Co. for FY 2021, 2022, and a separate letter of engagement for 2023.

This option focuses on current audits under new administration to ensure our internal controls and budget planning/implementation aligns with the goals and expectations of city council under new administration. The three (3) audits would be completed and caught up with the 2023 audit schedule.

FY 2019 and 2020 audits (prior administration) could be completed at the pace of Lott Vernon or after completion of FY 21, 22, and 23 could be completed by BrooksWatson should Council decide this option at a later date.

Option 2: Continue with Lott Vernon to complete FY 19, 20, 21, and 22 in order at their pace with an unknown timeline or cost.

Staff recommends moving forward with letters of engagement from BrooksWatson & Co. for 2021, 2022, and 2023 audits to get updated audits without delaying future audits.

Item c.

BW&C
BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

January 4, 2023

The City of Morgan's Point Resort, Texas
8 Morgan's Point Boulevard
Morgan's Point Resort, TX 76513

Dear City of Morgan's Point Resort,

The following represents our understanding of the services we will provide the City of Morgan's Point Resort, Texas. You have requested that we audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Morgan's Point Resort, as of September 30, 2021-2022, and for the years then ended and the related notes to the financial statements, which collectively comprise the City of Morgan's Point Resort's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on each opinion unit.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis, pension information, and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the

information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's discussion and analysis
- 2) Budgetary Comparison Information
- 3) Pension and OPEB schedules

Supplementary information other than RSI will accompany the City of Morgan's Point Resort's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Individual nonmajor fund financial statements and schedules
- 2) Combining statements

Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including

the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Morgan's Point Resort's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City of Morgan's Point Resort's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion. We will report to management any non-compliance with laws and regulations identified in the audit process.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;

- iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, such as the preparation of financial statements, we will not assume management responsibilities on behalf of the City of Morgan's Point Resort, Texas. However, we will provide advice and recommendations to assist management of the City of Morgan's Point Resort, Texas in performing its responsibilities.

The City of Morgan's Point Resort's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the preparation of financial statements, previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City of Morgan's Point Resort's basic financial statements. Our report will be addressed to the governing body of the City of Morgan's Point Resort. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce only a portion of the audited financial statements or include the complete report within a larger document, and make reference to our firm, you agree to provide us with a copy for review before disbursement.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	Begin	Complete
Document internal control and preliminary tests	April 15, 2023	May 15, 2023
Mail confirmations	April 15, 2023	May 15, 2023
Completion of beginning balance procedures for balances as of 9/30/2020	May 2023	June 2023
Completion of audit fieldwork for fiscal year ending 2021 and proposed adjusting entries to City	June 2023	July 2023
Completion of audit fieldwork for fiscal year ending 2022 and proposed adjusting entries to City	July 2023	August 2023
Final Presentation to City Council	n/a	Prior to Sept 30, 2023

Mike Brooks, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising BrooksWatson & Co., PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for the beginning balance testing as of September 30, 2020 are:

Beginning Balance Procedures	Fee Estimate
As of 9/30/2020	\$14,000 to \$20,000

Our fees for the financial statement audit are all inclusive as follows:

Fiscal Year	Financial Statement Audit Fee
2021	\$32,500
2022	\$33,475

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

The invoice shall be rendered monthly based upon actual hours billed during the invoice period. We will work with you to identify any federal awards that might meet the criteria for an (OMB) Uniform Guidance audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analysis of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our fee estimate above is based upon anticipated cooperation from you and your personnel in furnishing us with requested information and documents and preparing confirmations and requested schedules, all of which will be detailed in a document request list that we will provide and review with you. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it will substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. All audit schedules must be complete before we begin fieldwork.

Additional terms and conditions with respect to the audit engagement are as follows:

- a. The books are maintained in accordance with generally accepted accounting principles, using the modified accrual basis of accounting.
- b. All questionnaires and schedules need to be prepared two weeks before the start date of preliminary fieldwork.
- c. All bank accounts have been reconciled.
- d. The accounts receivable aging is completed and reconciled to the general ledger as of fiscal year end and reflects only the specific uncollected invoices.
- e. The fixed asset and depreciation subsidiary ledgers are completed and reconciled to the general ledger as of fiscal year end.
- f. The accounts payable aging is completed and reconciled to general ledger as of fiscal year end.
- g. Beginning net position/fund balance agrees to the prior year report.

These are the minimum items we must have at least one week prior to the beginning of the audit. Should this not be the case, we will request that your personnel complete all schedules and bring the necessary accounts into such order. Alternatively, at your request, we can provide the personnel to perform such tasks; however, since these tasks are beyond the scope of our audit, we will bill you for such additional work at our standard hourly rates, which range from \$95 to \$350.

Other Matters

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any;
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management; and
- Recommendations regarding internal controls.

The audit documentation for this engagement is the property of BrooksWatson & Co., PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of BrooksWatson & Co., PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032

RESPONSE:

This letter correctly sets forth our understanding.

The City of Morgan's Point Resort, Texas

Acknowledged and agreed on behalf of City of Morgan's Point Resort by:

Management

Name: _____

Title: _____

Date: _____

Mayor or Council Representative

Name: _____

Title: _____

Date: _____



BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

Item d.

January 4, 2023

The City of Morgan's Point Resort, Texas
8 Morgan's Point Boulevard
Morgan's Point Resort, TX 76513

Dear City of Morgan's Point Resort,

The following represents our understanding of the services we will provide the City of Morgan's Point Resort, Texas. You have requested that we audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Morgan's Point Resort, as of September 30, 2023, and for the year then ended and the related notes to the financial statements, which collectively comprise the City of Morgan's Point Resort's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on each opinion unit.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis, pension information, and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the

information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's discussion and analysis
- 2) Budgetary Comparison Information
- 3) Pension and OPEB schedules

Supplementary information other than RSI will accompany the City of Morgan's Point Resort's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Individual nonmajor fund financial statements and schedules
- 2) Combining statements

Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including

the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Morgan's Point Resort's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City of Morgan's Point Resort's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion. We will report to management any non-compliance with laws and regulations identified in the audit process.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;

- iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, such as the preparation of financial statements, we will not assume management responsibilities on behalf of the City of Morgan's Point Resort, Texas. However, we will provide advice and recommendations to assist management of the City of Morgan's Point Resort, Texas in performing its responsibilities.

The City of Morgan's Point Resort's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the preparation of financial statements, previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City of Morgan's Point Resort's basic financial statements. Our report will be addressed to the governing body of the City of Morgan's Point Resort. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce only a portion of the audited financial statements or include the complete report within a larger document, and make reference to our firm, you agree to provide us with a copy for review before disbursement.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit is anticipated to be scheduled for performance and completion as follows:

	Begin	Complete
Document internal control and preliminary tests	TBD by City	Prior to October 30 th
Mail confirmations	October 1 st	October 15 th
Completion of audit fieldwork and proposed adjusting entries to City	December	February
Final Presentation to City Council	n/a	Prior to March 30 th

Mike Brooks, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising BrooksWatson & Co., PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for the financial statement audit are all inclusive as follows:

Fiscal Year	Financial Statement Audit Fee
2023	\$34,480

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

The invoice shall be rendered monthly based upon actual hours billed during the invoice period. We will work with you to identify any federal awards that might meet the criteria for an (OMB) Uniform Guidance audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analysis of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our fee estimate above is based upon anticipated cooperation from you and your personnel in furnishing us with requested information and documents and preparing confirmations and requested schedules, all of which will be detailed in a document request list that we will provide and review with you. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it will substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. All audit schedules must be complete before we begin fieldwork.

Additional terms and conditions with respect to the audit engagement are as follows:

- a. The books are maintained in accordance with generally accepted accounting principles, using the modified accrual basis of accounting.
- b. All questionnaires and schedules need to be prepared two weeks before the start date of preliminary fieldwork.
- c. All bank accounts have been reconciled.
- d. The accounts receivable aging is completed and reconciled to the general ledger as of fiscal year end and reflects only the specific uncollected invoices.
- e. The fixed asset and depreciation subsidiary ledgers are completed and reconciled to the general ledger as of fiscal year end.
- f. The accounts payable aging is completed and reconciled to general ledger as of fiscal year end.
- g. Beginning net position/fund balance agrees to the prior year report.

These are the minimum items we must have at least one week prior to the beginning of the audit. Should this not be the case, we will request that your personnel complete all schedules and bring the necessary accounts into such order. Alternatively, at your request, we can provide the personnel to perform such tasks; however, since these tasks are beyond the scope of our audit, we will bill you for such additional work at our standard hourly rates, which range from \$95 to \$350.

Other Matters

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any;
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management; and
- Recommendations regarding internal controls.

The audit documentation for this engagement is the property of BrooksWatson & Co., PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of BrooksWatson & Co., PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032

RESPONSE:

This letter correctly sets forth our understanding.

The City of Morgan's Point Resort, Texas

Acknowledged and agreed on behalf of City of Morgan's Point Resort by:

Management

Name: _____

Title: _____

Date: _____

Mayor or Council Representative

Name: _____

Title: _____

Date: _____

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
January	\$ 30,336.91	\$ 20,777.16	\$ 21,303.66	\$ 17,018.03	\$ 20,734.42	\$ 17,478.35	\$ 14,564.45	\$ 12,951.72	\$ 11,453.27	\$ 9,312.89	\$ 6,885.78	\$ 6,459.63	\$ 8,872.60	\$ 8,757.12	\$ 10,889.60
February	\$ 35,596.73	\$ 37,346.56	\$ 34,858.78	\$ 24,251.06	\$ 23,983.65	\$ 22,715.43	\$ 23,633.88	\$ 22,110.17	\$ 23,482.83	\$ 19,151.82	\$ 14,028.91	\$ 13,745.17	\$ 20,339.17	\$ 19,139.80	\$ 20,178.88
March	\$ 24,887.46	\$ 23,137.48	\$ 22,526.50	\$ 18,947.71	\$ 16,791.44	\$ 17,386.01	\$ 14,658.55	\$ 13,014.06	\$ 12,552.42	\$ 10,762.50	\$ 8,148.61	\$ 6,580.24	\$ 8,265.79	\$ 8,835.98	\$ 9,490.55
April	\$ 22,919.60	\$ 19,793.84	\$ 20,291.73	\$ 18,791.35	\$ 16,330.36	\$ 18,810.60	\$ 14,852.06	\$ 12,983.28	\$ 11,621.57	\$ 11,923.50	\$ 7,136.13	\$ 6,219.42	\$ 8,634.99	\$ 8,805.99	\$ 9,033.32
May	\$ 33,774.14	\$ 39,007.59	\$ 30,654.62	\$ 24,738.32	\$ 24,380.93	\$ 13,760.17	\$ 24,001.07	\$ 23,521.13	\$ 22,264.65	\$ 18,747.20	\$ 15,534.05	\$ 16,196.47	\$ 21,913.37	\$ 19,453.39	\$ 18,634.06
June	\$ 23,171.87	\$ 25,274.38	\$ 23,480.12	\$ 20,064.29	\$ 16,666.65	\$ 17,365.51	\$ 15,932.48	\$ 14,277.49	\$ 13,755.88	\$ 11,632.06	\$ 8,627.79	\$ 7,823.06	\$ 7,774.67	\$ 10,688.65	\$ 10,124.88
July	\$ 24,199.52	\$ 24,395.03	\$ 23,865.16	\$ 18,458.09	\$ 18,951.51	\$ 19,493.00	\$ 15,614.03	\$ 14,001.93	\$ 11,073.04	\$ 14,859.67	\$ 9,666.11	\$ 7,076.07	\$ 7,283.25	\$ 10,379.22	\$ 10,064.53
August	\$ 37,690.38	\$ 33,844.13	\$ 31,078.76	\$ 22,583.45	\$ 24,628.88	\$ 20,915.53	\$ 22,816.01	\$ 20,004.42	\$ 18,845.73	\$ 17,127.07	\$ 17,225.08	\$ 15,390.24	\$ 15,183.52	\$ 16,954.37	\$ 15,832.51
September	\$ 22,272.16	\$ 24,996.37	\$ 21,691.82	\$ 21,455.16	\$ 20,024.08	\$ 17,396.65	\$ 17,456.16	\$ 15,682.29	\$ 13,370.83	\$ 12,131.12	\$ 11,062.74	\$ 9,620.32	\$ 7,872.60	\$ 10,441.13	\$ 10,190.00
October	\$ 30,033.22	\$ 24,508.72	\$ 19,974.19	\$ 19,943.98	\$ 17,883.45	\$ 20,665.18	\$ 16,108.62	\$ 15,037.22	\$ 12,956.36	\$ 12,139.85	\$ 11,861.60	\$ 8,615.73	\$ 7,405.58	\$ 10,180.11	\$ 9,433.39
November	\$ 32,611.32	\$ 33,410.70	\$ 29,330.70	\$ 24,499.17	\$ 25,067.68	\$ 23,114.37	\$ 23,713.80	\$ 22,486.37	\$ 20,153.68	\$ 18,069.11	\$ 18,246.78	\$ 18,814.59	\$ 19,166.06	\$ 19,872.49	\$ 19,020.04
December	\$ 25,838.30	\$ 26,677.11	\$ 20,780.53	\$ 23,166.68	\$ 19,185.59	\$ 17,143.88	\$ 17,686.82	\$ 15,957.72	\$ 13,218.51	\$ 13,124.55	\$ 10,175.28	\$ 7,533.54	\$ 6,260.49	\$ 9,439.07	\$ 10,713.44
	\$ 343,331.61	\$ 333,169.07	\$ 299,836.57	\$ 253,917.29	\$ 244,628.64	\$ 226,244.68	\$ 221,037.93	\$ 202,027.80	\$ 184,748.77	\$ 168,981.34	\$ 138,598.86	\$ 124,074.48	\$ 138,972.09	\$ 152,947.32	\$ 153,605.20
	11.12%	11.12%	15.31%	3.66%	7.52%	2.30%	8.60%	8.55%	8.53%	17.98%	10.48%	-12.01%	-10.06%	-0.43%	

FYE 22 Budgeted revenue (208/52/52 for total received from state of \$312,000)

\$ 339,445.30 FYE 2022 YTD

\$ 151,346.62 FYE 2021 Oct - March Revenue [Change Formula and Description Monthly](#)

124% % Increase

\$ 341,373.42 2022 Projected Revenue using 2021 YTD avg rev/month

\$ 366,485.98 2022 Projected Revenue using 2021 revenue at 110.00%

4034.054805	66.6594654% MPR % of State Revenue Deposit
6282.97828	16.6705560% Road Maint. % of State Revenue Deposit
3712.764306	16.6699786% EDC % of State Revenue Deposit
	100.0000000%

6.25% State Sales Tax %

1.50% MPR Sales Tax %

0.50% Bell County Sales Tax %

8.25%

City Sales Tax Revenue		
FYE 2021	FYE 2020	FYE 2019
\$ 318,657.96	\$ 297,360.98	\$ 248,444.18

7.16% 19.69%

at 10% Growth every year

300,617.46 273,288.60

Budget	EDC Amounts
57,750.00 8.74%	53,109.66 7.16% 49,560.16 19.69% 41,407.36

at 10% Growth every year

50,102.91 45,548.10

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
January	228.82	\$ 605.34	\$ 589.66	\$ 542.47	\$ 531.46	\$ 496.07	\$ 458.72	\$ 81.89	\$ -	\$ 26.87
February	219.59	\$ 174.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	220.99	\$ 244.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	210.43	\$ 210.28	\$ 574.48	\$ 542.47	\$ 542.88	\$ 439.99	\$ 480.69	\$ 317.91	\$ -	\$ -
May	309.2	\$ 285.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	282.25	\$ 292.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July	279.9	\$ 277.05	\$ 276.83	\$ 722.52	\$ 600.21	\$ 595.65	\$ 548.24	\$ 414.81	\$ -	\$ -
August	296.1	\$ 291.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	307.39	\$ 284.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	275.24	\$ 257.32	\$ 593.74	\$ 687.88	\$ 614.08	\$ 610.45	\$ 552.95	\$ 455.49		\$ 6.10
November	280.95	\$ 254.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	270.42	\$ 269.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,181.28	\$ 3,446.82	\$ 2,034.71	\$ 2,495.34	\$ 2,288.63	\$ 2,142.16	\$ 2,040.60	\$ 1,270.10	\$ -	\$ 32.97
			40.97%	-22.64%	8.28%	6.40%	4.74%	37.76%	100.00%	#DIV/0!

V:\-Old Finance\Revenue\[Sales and Mixed Bev Historical.xlsx]Mixed Beverage

CITY OF MORGAN'S POINT RESORT
APPROVED BUDGET PROOF REPORT
AS OF: JANUARY 31ST, 2023

Item a.

	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	2022-2023 YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2023-2024 APPROVED BUDGET
02 -GENERAL							
TOTAL REVENUES	3,359,612	3,087,988	3,136,467	2,146,748	0	3,028,875	3,136,467
TOTAL EXPENSES	2,450,165	2,935,529	3,294,302	761,972	0	3,060,703	3,294,302
REVENUE OVER/ (UNDER) EXPENSES	909,446	152,459	(157,835)	1,384,776	0	(31,828)	(157,835)
09 -INTEREST & SINKING							
TOTAL REVENUES	15	141	330,777	252,747	0	0	330,777
TOTAL EXPENSES	0	0	330,527	0	0	0	330,527
REVENUE OVER/ (UNDER) EXPENSES	15	141	250	252,747	0	0	250
11 -WATER							
TOTAL REVENUES	2,163,900	2,382,056	2,245,500	592,000	0	2,065,000	2,245,500
TOTAL EXPENSES	1,823,527	2,018,704	2,140,694	368,454	0	2,029,656	2,140,694
REVENUE OVER/ (UNDER) EXPENSES	340,373	363,351	104,806	223,546	0	35,344	104,806
13 -WASTEWATER							
TOTAL REVENUES	75,735	76,538	75,000	19,013	0	75,000	75,000
TOTAL EXPENSES	45,849	31,791	75,000	20,881	0	75,000	75,000
REVENUE OVER/ (UNDER) EXPENSES	29,887	44,747	0	(1,868)	0	0	0
15 -MARINA							
TOTAL REVENUES	366,565	333,633	315,000	71,840	0	312,300	315,000
TOTAL EXPENSES	232,552	198,093	260,110	29,716	0	308,407	260,110
REVENUE OVER/ (UNDER) EXPENSES	134,013	135,540	54,890	42,124	0	3,893	54,890
17 -HOTEL OCCUPANCY TAX							
TOTAL REVENUES	2,667	7,095	10,000	1,593	0	0	10,000
TOTAL EXPENSES	0	0	10,000	0	0	0	10,000
REVENUE OVER/ (UNDER) EXPENSES	2,667	7,095	0	1,593	0	0	0
18 -FEDERAL GRANT FUNDING							
TOTAL REVENUES	206,888	582,733	0	0	0	0	0
TOTAL EXPENSES	115,185	0	0	0	0	0	0
REVENUE OVER/ (UNDER) EXPENSES	91,703	582,733	0	0	0	0	0
20 -CONSTRUCTION IN PROGRESS							
TOTAL REVENUES	0	0	0	0	0	0	0
TOTAL EXPENSES	62,318	211,252	0	76,478	0	0	0
REVENUE OVER/ (UNDER) EXPENSES	(62,318)	(211,252)	0	(76,478)	0	0	0
GRAND TOTAL REVENUES	6,175,382	6,470,184	6,112,744	3,083,941	0	5,481,175	6,112,744
GRAND TOTAL EXPENSES	4,729,597	5,395,370	6,110,632	1,257,501	0	5,473,765	6,110,632
REVENUE OVER/ (UNDER) EXPENSES	1,445,785	1,074,814	2,112	1,826,440	0	7,410	2,112

Bank and Investment Account Balances – City of Morgan’s Point Resort December 2022

ACCOUNTS	BEGINNING BAL	ENDING BAL	INTEREST RATE	INTEREST EARNED THIS MONTH
Operating Account	\$346,808.95	\$549,772.18	4.07%	\$1,406.48
Sweep Account	\$8,528,753.18	\$8,554,366.19	4.07%	\$27,992.32
Open Edge (over counter)	\$3,957.33	\$951.84	0.27%	\$2.92
Open Edge (online)	\$809.85	\$3,006.58	0.28%	\$8.37
Sum of Cash Accounts	\$8,880,329.31	\$9,108,096.79		\$29,410.09
Tex Pool Prime	\$189,731.53	\$189,776.07	4.52%	\$690.42
Sum of Available Cash and Investments	\$9,070,060.84	\$9,297,872.86		\$30,100.51
Tex Pool Interest & Sinking - Restricted	\$20,266.04	\$20,334.54	4.18%	\$66.50

The open edge accounts have funds transferred to the operating account around the last day of the month.

No transfer of funds between the operating and sweep account will occur unless needed to maintain a minimum balance.

As always, please call me or come by to visit if you have any questions about anything related to the City’s finances.

Y:\Old Finance\Cary\Cash\2022 Cash Balances - Provided to Council.xlsx

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
FINANCIAL SUMMARY

Item a.

% OF YEAR COMPLETED: 33.3

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
02-00 GENERAL	3,017,172.00	251,430.98	674.26	1,005,724.16	2,027,513.37	1,021,789.21	989,658.63	67.20
02-10 ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20 POLICE	0.00	0.00	30.00	0.00	53,441.50	53,441.50	(53,441.50)	0.00
02-21 CODE ENFORCEMENT	150.00	12.50	0.00	50.00	25.00	(25.00)	125.00	16.67
02-30 MAINTENANCE	1,000.00	83.33	0.00	333.36	165.30	(168.06)	834.70	16.53
02-51 MUNICIPAL COURT	25,645.00	2,137.10	0.00	8,548.20	9,598.98	1,050.78	16,046.02	37.43
02-61 LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-62 COM. CENTER & POOL	52,500.00	4,375.00	810.00	17,500.00	7,150.00	(10,350.00)	45,350.00	13.62
02-63 PPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-80 FIRE DEPT.	40,000.00	3,333.33	1,069.09	13,333.36	48,853.47	35,520.11	(8,853.47)	122.13
TOTAL REVENUES	3,136,467.00	261,372.24	2,583.35	1,045,489.08	2,146,747.62	1,101,258.54	989,719.38	68.44
	=====	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>								
02-00 GENERAL	0.00	0.00	0.00	0.00	1.05	1.05	(1.05)	0.00
02-10 ADMINISTRATION	756,937.27	63,078.09	3,133.95	252,312.55	219,734.89	(32,577.66)	537,202.38	29.03
02-20 POLICE	1,034,210.87	86,184.21	3,431.27	344,737.19	222,148.53	(122,588.66)	812,062.34	21.48
02-21 CODE ENFORCEMENT	87,735.66	7,311.29	496.25	29,245.34	19,598.57	(9,646.77)	68,137.09	22.34
02-30 MAINTENANCE	603,119.67	50,259.97	2,057.79	201,039.91	151,768.55	(49,271.36)	451,351.12	25.16
02-51 MUNICIPAL COURT	33,352.43	2,779.39	144.03	11,117.31	6,132.70	(4,984.61)	27,219.73	18.39
02-61 LIBRARY	11,250.00	937.50	0.00	3,750.00	2,180.77	(1,569.23)	9,069.23	19.38
02-62 COM. CENTER & POOL	84,321.00	7,026.76	0.00	28,106.92	3,319.72	(24,787.20)	81,001.28	3.94
02-63 PPF	100,400.00	8,366.67	0.00	33,466.64	19,901.84	(13,564.80)	80,498.16	19.82
02-80 FIRE DEPT.	552,349.81	46,029.13	1,958.39	184,116.77	110,725.29	(73,391.48)	441,624.52	20.05
02-90 PUBLIC SAFETY	30,625.00	2,552.08	0.00	10,208.36	6,460.12	(3,748.24)	24,164.88	21.09
TOTAL EXPENDITURES	3,294,301.71	274,525.09	11,221.68	1,098,100.99	761,972.03	(336,128.96)	2,532,329.68	23.13
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	(157,834.71)	(13,152.85)	(8,638.33)	(52,611.91)	1,384,775.59	1,437,387.50	(1,542,610.30)	877.36-
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
REVENUES

% OF YEAR COMPLETED: 33.3%

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-00 GENERAL								
TAXES								
02-00-4110.01.00 M&O Property Tax Reven 2,311,622.00 192,635.17 0.00 770,540.64 1,756,488.95 985,948.31 555,133.05 75.99								
02-00-4110.02.00 I&S Property Tax Reven 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4110.03.00 BPP Property Tax Reven 0.00 0.00 0.00 0.00 7.02 7.02 (7.02) 0.00								
02-00-4111.01.00 M&O Delinquent Propert 17,500.00 1,458.33 0.00 5,833.36 9,925.44 4,092.08 7,574.56 56.72								
02-00-4111.02.00 I&S Delinquent Propert 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4111.03.00 BPP Delinquent Propert 0.00 0.00 0.00 0.00 1.56 1.56 (1.56) 0.00								
02-00-4112.00.00 PAYROLL OVER/UNDER 941 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4120.00.00 Sales Tax Revenue 220,000.00 18,333.33 0.00 73,333.36 58,982.19 (14,351.17) 161,017.81 26.81								
02-00-4121.00.00 ROAD MAINTENANCE SALES 55,000.00 4,583.33 0.00 18,333.36 14,750.58 (3,582.78) 40,249.42 26.82								
02-00-4130.00.00 Maintenance Fee Revenu 0.00 0.00 70.00 0.00 130.00 130.00 (130.00) 0.00								
02-00-4140.00.00 Mixed Drink Tax 2,700.00 225.00 0.00 900.00 826.61 (73.39) 1,873.39 30.62								
TOTAL TAXES 2,606,822.00 217,235.16 70.00 868,940.72 1,841,112.35 972,171.63 765,709.65 70.63								
FRANCHISE/ROW								
02-00-4210.00.00 Electric Franchise Fee 103,000.00 8,583.33 0.00 34,333.36 102,898.07 68,564.71 101.93 99.90								
02-00-4220.00.00 SBC Franchise Fees Tel 750.00 62.50 0.00 250.00 115.98 (134.02) 634.02 15.46								
02-00-4230.00.00 CABLE TV Franchise Fee 28,000.00 2,333.33 0.00 9,333.36 6,286.51 (3,046.85) 21,713.49 22.45								
02-00-4240.00.00 Garbage Franchise&Hand 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4298.00.00 Water & Sewer "Franchi 150,000.00 12,500.00 0.00 50,000.00 0.00 (50,000.00) 150,000.00 0.00								
TOTAL FRANCHISE/ROW 281,750.00 23,479.16 0.00 93,916.72 109,300.56 15,383.84 172,449.44 38.79								
OPERATING REVENUE								
02-00-4370.00.00 Credit Card Processing 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4375.00.00 Merchandise Sales 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
TOTAL OPERATING REVENUE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
INTEREST EARNED								
02-00-4410.00.00 Interest Earned - Chec 1,500.00 125.00 0.00 500.00 2,988.68 2,488.68 (1,488.68) 199.25								
02-00-4411.00.00 Interest Earned - TexP 2,500.00 208.33 0.00 833.36 1,811.53 978.17 688.47 72.46								
02-00-4414.00.00 Sweep Acct Interest Ea 92,500.00 7,708.33 0.00 30,833.36 64,305.97 33,472.61 28,194.03 69.52								
TOTAL INTEREST EARNED 96,500.00 8,041.66 0.00 32,166.72 69,106.18 36,939.46 27,393.82 71.61								
DONATIONS & OTHER CONT.								
02-00-4510.00.00 General Admin. Donatio 0.00 0.00 0.00 0.00 1,500.00 1,500.00 (1,500.00) 0.00								
02-00-4510.61.00 Library Donations 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4510.63.00 COMMUNITY ACTIVITIES D 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
TOTAL DONATIONS & OTHER CONT. 0.00 0.00 0.00 0.00 1,500.00 1,500.00 (1,500.00) 0.00								
LICENSES, FEES, & PERMITS								
02-00-4630.00.00 Returned Check Fee Rev 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4640.00.00 Pet Tags 250.00 20.83 1.00 83.36 32.00 (51.36) 218.00 12.80								
02-00-4641.00.00 Copies, Notary, Fax Re 350.00 29.17 6.00 116.64 77.70 (38.94) 272.30 22.20								
02-00-4660.00.00 REFUNDS GEN. SUPPLIES 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
02-00-4670.00.00 Building Permit 31,500.00 2,625.00 597.26 10,500.00 6,364.58 (4,135.42) 25,135.42 20.21								

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
REVENUES

% OF YEAR COMPLETED: 33.3%

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-00-4671.00.00 Solicitor Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LICENSES, FEES, & PERMITS	32,100.00	2,675.00	604.26	10,700.00	6,474.28	(4,225.72)	25,625.72	20.17
GRANTS & INSURANCE CLAIM								
02-00-4811.00.00 State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-4840.00.00 Insurance Claim Procee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
02-00-4920.00.00 L.E.O.S.E. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-4980.00.00 SALES OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-4998.00.00 BACKFLOW DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-4999.00.00 MISC	0.00	0.00	0.00	0.00	20.00	20.00	(20.00)	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	20.00	20.00	(20.00)	0.00
TOTAL 02-00 GENERAL	3,017,172.00	251,430.98	674.26	1,005,724.16	2,027,513.37	1,021,789.21	989,658.63	67.20
02-10 ADMINISTRATION								
TAXES								
02-10-4141.00.00 IRS REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING REVENUE								
02-10-4375.00.00 Merchanise Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS & INSURANCE CLAIM								
02-10-4841.00.00 RISK POOL AUDIT REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
02-10-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-10 ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20 POLICE								
COURT								
02-20-4318.00.00 RIFLE RESISTANT BODY A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DONATIONS & OTHER CONT.								
02-20-4510.00.00 POLICE DONATIONS	0.00	0.00	30.00	0.00	48,441.50	48,441.50	(48,441.50)	0.00
02-20-4581.00.00 Seizure Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS & OTHER CONT.	0.00	0.00	30.00	0.00	48,441.50	48,441.50	(48,441.50)	0.00

02 -GENERAL
REVENUES

% OF YEAR COMPLETED: 33.3

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
GRANTS & INSURANCE CLAIM								
02-20-4810.00.00 Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
02-20-4910.00.00 DIVE TEAM DONATIONS	0.00	0.00	0.00	0.00	5,000.00	5,000.00	(5,000.00)	0.00
02-20-4920.00.00 POLICE LEOSE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	5,000.00	5,000.00	(5,000.00)	0.00
TOTAL 02-20 POLICE	0.00	0.00	30.00	0.00	53,441.50	53,441.50	(53,441.50)	0.00
02-21 CODE ENFORCEMENT								
USER FEES								
02-21-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-21-4997.00.00 ANIMAL IMPOUND	150.00	12.50	0.00	50.00	25.00	(25.00)	125.00	16.67
TOTAL USER FEES	150.00	12.50	0.00	50.00	25.00	(25.00)	125.00	16.67
TOTAL 02-21 CODE ENFORCEMENT	150.00	12.50	0.00	50.00	25.00	(25.00)	125.00	16.67
02-30 MAINTENANCE								
DONATIONS & OTHER CONT.								
02-30-4510.00.00 Maintenance Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS & OTHER CONT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
02-30-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-4990.00.00 RECYCLING SALES	1,000.00	83.33	0.00	333.36	165.30	(168.06)	834.70	16.53
TOTAL USER FEES	1,000.00	83.33	0.00	333.36	165.30	(168.06)	834.70	16.53
TOTAL 02-30 MAINTENANCE	1,000.00	83.33	0.00	333.36	165.30	(168.06)	834.70	16.53
02-51 MUNICIPAL COURT								
COURT								
02-51-4302.00.00 JUDICIAL FEE - CITY JF	25.00	2.08	0.00	8.36	0.60	(7.76)	24.40	2.40
02-51-4303.00.00 LOCAL OMNI BASE FEE TL	200.00	16.67	0.00	66.64	28.00	(38.64)	172.00	14.00
02-51-4306.00.00 ADMIN1 SPECIAL EXPENSE	400.00	33.33	0.00	133.36	48.90	(84.46)	351.10	12.23
02-51-4307.00.00 TIME PAYMENT FEE EFFIE	50.00	4.17	0.00	16.64	18.74	2.10	31.26	37.48
02-51-4308.00.00 TIME PAYMENT PLAN LOCA	150.00	12.50	0.00	50.00	74.95	24.95	75.05	49.97
02-51-4310.00.00 ADMINISTRATIVE FEE AF2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-51-4313.00.00 COURT FINES-Truancy Pr	800.00	66.67	0.00	266.64	174.26 (92.38)		625.74	21.78
02-51-4314.00.00 CHILD SAFETY FEE	5,000.00	416.67	0.00	1,666.64	5,215.89 3,549.25 (215.89)			104.32
02-51-4315.00.00 COURT FINES-TECH	850.00	70.83	0.00	283.36	143.55 (139.81)		706.45	16.89
02-51-4316.00.00 COURT FINES-COURT SECU	900.00	75.00	0.00	300.00	173.88 (126.12)		726.12	19.32
02-51-4317.00.00 COURT FINES- Jury Fund	20.00	1.67	0.00	6.64	3.49 (3.15)		16.51	17.45
02-51-4318.00.00 TFC	350.00	29.17	0.00	116.64	73.07 (43.57)		276.93	20.88
02-51-4320.00.00 CODE ENFORCEMENT FINES	350.00	29.17	0.00	116.64	0.00 (116.64)		350.00	0.00
02-51-4321.00.00 TIME PAYMENT PLAN-STAT	200.00	16.67	0.00	66.64	93.69 27.05		106.31	46.85
02-51-4321.00.01 TITLE 7 TRANS CODE FIN	2,000.00	166.67	0.00	666.64	958.50 291.86		1,041.50	47.93
02-51-4322.00.00 ARREST FEE AR	1,000.00	83.33	0.00	333.36	179.45 (153.91)		820.55	17.95
02-51-4323.00.00 COLLECTION AGENCY FEE	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
02-51-4324.00.00 CIVIL JUSTICE FEE CJFC	0.00	0.00	0.00	0.00	0.01 (0.01)		0.01	0.00
02-51-4327.00.00 DSC ADMIN FEE DSC	350.00	29.17	0.00	116.64	39.60 (77.04)		310.40	11.31
02-51-4329.00.00 COURT FINES	13,000.00	1,083.33	0.00	4,333.36	2,372.40 (1,960.96)		10,627.60	18.25
TOTAL COURT	25,645.00	2,137.10	0.00	8,548.20	9,598.98 1,050.78		16,046.02	37.43
 TOTAL 02-51 MUNICIPAL COURT	25,645.00	2,137.10	0.00	8,548.20	9,598.98 1,050.78		16,046.02	37.43
 02-61 LIBRARY =====								
DONATIONS & OTHER CONT.								
02-61-4510.00.00 LIBRARY DONATIONS	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
TOTAL DONATIONS & OTHER CONT.	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
 TOTAL 02-61 LIBRARY	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
 02-62 COM. CENTER & POOL =====								
OPERATING REVENUE								
02-62-4330.00.00 EVENT CENTER RENTAL	20,000.00	1,666.67	810.00	6,666.64	7,150.00 483.36		12,850.00	35.75
02-62-4331.00.00 POOL GATE, PASSES, REN	32,500.00	2,708.33	0.00	10,833.36	0.00 (10,833.36)		32,500.00	0.00
02-62-4332.00.00 Swim Lessons	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
TOTAL OPERATING REVENUE	52,500.00	4,375.00	810.00	17,500.00	7,150.00 (10,350.00)		45,350.00	13.62
 USER FEES								
02-62-4964.00.00 Vending Machine / Snac	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	0.00 0.00		0.00	0.00
 TOTAL 02-62 COM. CENTER & POOL	52,500.00	4,375.00	810.00	17,500.00	7,150.00 (10,350.00)		45,350.00	13.62

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-63 PPF								
TAXES								
02-63-4100.00.00 LIGHTS BALLFIELD								
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-63 PPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-80 FIRE DEPT.								
OPERATING REVENUE								
02-80-4360.00.00 BELL COUNTY FD RESPON	40,000.00	3,333.33	0.00	13,333.36	40,729.27	27,395.91	(729.27)	101.82
TOTAL OPERATING REVENUE	40,000.00	3,333.33	0.00	13,333.36	40,729.27	27,395.91	(729.27)	101.82
DONATIONS & OTHER CONT.								
02-80-4510.00.00 FIRE DONATIONS	0.00	0.00	30.00	0.00	1,085.11	1,085.11	(1,085.11)	0.00
TOTAL DONATIONS & OTHER CONT.	0.00	0.00	30.00	0.00	1,085.11	1,085.11	(1,085.11)	0.00
LICENSES, FEES, & PERMITS								
02-80-4610.01.00 McAllen Fire Build Ref	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LICENSES, FEES, & PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS & INSURANCE CLAIM								
02-80-4810.00.00 Grant Revenue	0.00	0.00	1,039.09	0.00	7,039.09	7,039.09	(7,039.09)	0.00
02-80-4810.01.00 TCFP Fire Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	1,039.09	0.00	7,039.09	7,039.09	(7,039.09)	0.00
USER FEES								
02-80-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-80 FIRE DEPT.	40,000.00	3,333.33	1,069.09	13,333.36	48,853.47	35,520.11	(8,853.47)	122.13
TOTAL REVENUES	3,136,467.00	261,372.24	2,583.35	1,045,489.08	2,146,747.62	1,101,258.54	989,719.38	68.44

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-00 GENERAL
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICES								
02-00-6000.00.00 DEBT SERVICE GOV(PRINC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-6001.00.00 DEBT SERVICE GOV(INTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEGAL/AUDIT								
02-00-6216.00.00 Engineer/State Permit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LEGAL/AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIP & SUPPLIES								
02-00-6444.00.00 SHORT-CASH COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANK & FINANCE FEES								
02-00-6710.00.00 Bank & Lender Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-6711.00.00 Late Fees for Any Purp	0.00	0.00	0.00	0.00	1.05	1.05 (	1.05)	0.00
02-00-6720.00.00 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BANK & FINANCE FEES	0.00	0.00	0.00	0.00	1.05	1.05 (	1.05)	0.00
DEPR. & OPER. TRANSFERS								
02-00-6840.10.01 Ins Claim City Hall Ro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPR. & OPER. TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-00 GENERAL	0.00	0.00	0.00	0.00	1.05	1.05 (	1.05)	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-10 ADMINISTRATION
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-10-6110.00.00 Salaries	292,804.50	24,400.38	0.00	97,601.46	77,755.77 (19,845.69)	215,048.73	26.56	
02-10-6111.00.00 Hourly	26,542.50	2,211.88	0.00	8,847.46	4,741.01 (4,106.45)	21,801.49	17.86	
02-10-6111.01.00 Part-Time Hourly	5,000.00	416.67	0.00	1,666.64	825.00 (841.64)	4,175.00	16.50	
02-10-6112.00.00 Overtime	4,000.00	333.33	0.00	1,333.36	22.50 (1,310.86)	3,977.50	0.56	
02-10-6118.00.00 FICA	20,975.41	1,747.95	0.00	6,991.81	5,497.94 (1,493.87)	15,477.47	26.21	
02-10-6118.01.00 MEDICARE	4,737.75	394.81	0.00	1,579.27	1,285.88 (293.39)	3,451.87	27.14	
02-10-6119.00.00 Suta	1,526.00	127.17	0.00	508.64	0.60 (508.04)	1,525.40	0.04	
02-10-6120.00.00 Health Insurance	33,108.44	2,759.04	2,235.38	11,036.12	7,605.34 (3,430.78)	25,503.10	22.97	
02-10-6120.01.00 Health Insurance Consu	9,900.00	825.00	159.75	3,300.00	324.75 (2,975.25)	9,575.25	3.28	
02-10-6121.00.00 Long Term Disability	5,000.00	416.67	423.13	1,666.64	1,271.64 (395.00)	3,728.36	25.43	
02-10-6122.00.00 Workers Comp	1,745.12	145.43	0.00	581.68	0.00 (581.68)	1,745.12	0.00	
02-10-6124.00.00 TMRS	40,433.55	3,369.46	0.00	13,477.87	6,275.84 (7,202.03)	34,157.71	15.52	
02-10-6127.00.00 Uniforms	1,000.00	83.33	0.00	333.36	0.00 (333.36)	1,000.00	0.00	
02-10-6150.00.00 Meals	4,850.00	404.17	0.00	1,616.64	764.65 (851.99)	4,085.35	15.77	
02-10-6160.00.00 Training	6,240.00	520.00	0.00	2,080.00	325.00 (1,755.00)	5,915.00	5.21	
02-10-6162.00.00 Travel (for any purpos	9,063.00	755.25	0.00	3,021.00	2,379.84 (641.16)	6,683.16	26.26	
02-10-6163.00.00 Mileage & Vehicle Reim	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-10-6166.00.00 Dues/Subscriptions	5,221.00	435.08	0.00	1,740.36	1,424.16 (316.20)	3,796.84	27.28	
02-10-6167.00.00 Hotels and Lodging	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-10-6191.00.00 Drug Testing	300.00	25.00	0.00	100.00	0.00 (100.00)	300.00	0.00	
TOTAL PERSONNEL	472,447.27	39,370.62	2,818.26	157,482.31	110,499.92 (46,982.39)	361,947.35	23.39	
LEGAL/AUDIT								
02-10-6210.00.00 Legal Fees Retainer	13,800.00	1,150.00	0.00	4,600.00	3,450.00 (1,150.00)	10,350.00	25.00	
02-10-6211.00.00 Legal Fees	15,000.00	1,250.00	0.00	5,000.00	4,192.50 (807.50)	10,807.50	27.95	
02-10-6212.00.00 Audit Fees	25,000.00	2,083.33	0.00	8,333.36	0.00 (8,333.36)	25,000.00	0.00	
02-10-6213.00.00 Engineering Fees	0.00	0.00	0.00	0.00	52,760.72 (52,760.72)	0.00	0.00	
02-10-6214.00.00 Consulting	29,350.00	2,445.83	0.00	9,783.36	2,807.82 (6,975.54)	26,542.18	9.57	
02-10-6254.00.00 Contract-Building Insp	28,800.00	2,400.00	0.00	9,600.00	6,000.00 (3,600.00)	22,800.00	20.83	
02-10-6255.00.00 Records Retention & Di	1,500.00	125.00	0.00	500.00	0.00 (500.00)	1,500.00	0.00	
TOTAL LEGAL/AUDIT	113,450.00	9,454.16	0.00	37,816.72	69,211.04	31,394.32	44,238.96	61.01
CAPITAL EXPENDITURES								
02-10-6300.00.00 Capital Improvement	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-10-6305.00.00 Capital Replacement	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-10-6307.00.00 COMPUTERS & SOFTWARE	6,200.00	516.67	0.00	2,066.64	6,596.25 (4,529.61)	396.25	106.39	
TOTAL CAPITAL EXPENDITURES	6,200.00	516.67	0.00	2,066.64	6,596.25	4,529.61 (396.25)	106.39	
OFFICE EQUIP & SUPPLIES								
02-10-6410.00.00 Office Supplies	10,000.00	833.33	0.00	3,333.36	809.00 (2,524.36)	9,191.00	8.09	
02-10-6411.00.00 Printing & Stationery	300.00	25.00	0.00	100.00	0.00 (100.00)	300.00	0.00	
02-10-6412.00.00 Postage, Freight, & De	4,500.00	375.00	0.00	1,500.00	5,126.95 (3,626.95)	626.95	113.93	
02-10-6413.00.00 EXTRACO IT TECH SUPPOR	46,000.00	3,833.33	0.00	15,333.36	10,176.50 (5,156.86)	35,823.50	22.12	
02-10-6414.00.00 TYLER COMPUTER SUPPORT	10,000.00	833.33	0.00	3,333.36	3,370.00 (36.64)	6,630.00	33.70	
02-10-6415.00.00 TYLER IT LICENSE	25,000.00	2,083.33	0.00	8,333.36	315.68 (8,017.68)	24,684.32	1.26	
02-10-6416.00.00 Advertising & Legal No	2,500.00	208.33	0.00	833.36	0.00 (833.36)	2,500.00	0.00	
02-10-6417.00.00 OFFICE FURNITURE-EQUIP	12,740.00	1,061.67	0.00	4,246.64	225.16 (4,021.48)	12,514.84	1.77	

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-10 ADMINISTRATION
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-10-6421.00.00 Telephones	10,000.00	833.33	0.00	3,333.36	2,923.16	(410.20)	7,076.84	29.23
02-10-6422.00.00 Cell Phones & Pagers	2,500.00	208.33	0.00	833.36	0.00	(833.36)	2,500.00	0.00
02-10-6423.00.00 Internet Service	2,500.00	208.33	0.00	833.36	352.17	(481.19)	2,147.83	14.09
02-10-6424.00.00 Electricity	4,000.00	333.33	0.00	1,333.36	1,229.06	(104.30)	2,770.94	30.73
02-10-6441.00.00 Computer Equipment	0.00	0.00	0.00	0.00	6.98	(6.98)	0.00	0.00
02-10-6446.00.00 Copier Lease	4,000.00	333.33	0.00	1,333.36	0.00	(1,333.36)	4,000.00	0.00
02-10-6447.00.00 Septic System Contract	500.00	41.67	0.00	166.64	0.00	(166.64)	500.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	134,540.00	11,211.64	0.00	44,846.88	24,534.66	(20,312.22)	110,005.34	18.24
FUEL & EQUIPMENT								
02-10-6511.00.00 Fuel & Oil	500.00	41.67	0.00	166.64	135.49	(31.15)	364.51	27.10
02-10-6519.00.00 Materials & Supplies	1,000.00	83.33	0.00	333.36	0.00	(333.36)	1,000.00	0.00
02-10-6530.00.00 Equipmt Rentals/Leases	300.00	25.00	0.00	100.00	0.00	(100.00)	300.00	0.00
TOTAL FUEL & EQUIPMENT	1,800.00	150.00	0.00	600.00	135.49	(464.51)	1,664.51	7.53
MAINTENANCE & REPAIRS								
02-10-6630.00.00 Equipment Maintenance	0.00	0.00	315.69	0.00	315.69	(315.69)	0.00	0.00
02-10-6640.00.00 Building & Structure M	1,500.00	125.00	0.00	500.00	166.24	(333.76)	1,333.76	11.08
02-10-6650.00.00 Janitorial Services &	17,000.00	1,416.67	0.00	5,666.64	3,650.00	(2,016.64)	13,350.00	21.47
TOTAL MAINTENANCE & REPAIRS	18,500.00	1,541.67	315.69	6,166.64	4,131.93	(2,034.71)	14,368.07	22.33
BANK & FINANCE FEES								
02-10-6711.00.00 Late Fees & Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-10-6750.00.00 Property & Liability I	10,000.00	833.33	0.00	3,333.36	4,625.60	1,292.24	5,374.40	46.26
02-10-6752.00.00 Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BANK & FINANCE FEES	10,000.00	833.33	0.00	3,333.36	4,625.60	1,292.24	5,374.40	46.26
OTHER								
02-10-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-10-6950.00.00 Associaiton Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-10-6985.00.00 Cash Over and Short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-10 ADMINISTRATION	756,937.27	63,078.09	3,133.95	252,312.55	219,734.89	(32,577.66)	537,202.38	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-20 POLICE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-20-5510.00.00 POLICE DONATIONS EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONNEL								
02-20-6110.00.00 Salaries	70,397.00	5,866.42	0.00	23,465.64	14,891.63	(8,574.01)	55,505.37	21.15
02-20-6111.00.00 Hourly	464,030.00	38,669.17	0.00	154,676.64	81,329.23	(73,347.41)	382,700.77	17.53
02-20-6112.00.00 Overtime	5,000.00	416.67	0.00	1,666.64	2,869.61	1,202.97	2,130.39	57.39
02-20-6113.00.00 Certificate Pay	11,413.00	951.08	0.00	3,804.36	2,454.23	(1,350.13)	8,958.77	21.50
02-20-6114.00.00 Incentive Pay	250.00	20.83	0.00	83.36	0.00	(83.36)	250.00	0.00
02-20-6115.00.00 Medical Certification	7,137.00	594.75	0.00	2,379.00	1,509.86	(869.14)	5,627.14	21.16
02-20-6118.00.00 FICA	35,210.67	2,934.22	0.00	11,736.91	6,313.33	(5,423.58)	28,897.34	17.93
02-20-6118.01.00 MEDICARE	8,189.77	682.48	0.00	2,729.93	1,476.50	(1,253.43)	6,713.27	18.03
02-20-6119.00.00 Suta	2,268.00	189.00	0.00	756.00	0.04	(755.96)	2,267.96	0.00
02-20-6120.00.00 Health Insurance	54,177.39	4,514.78	3,245.00	18,059.15	12,110.92	(5,948.23)	42,066.47	22.35
02-20-6120.01.00 Health Insurance Consu	0.00	0.00	186.27	0.00	378.79	378.79	(378.79)	0.00
02-20-6122.00.00 Workers Comp	22,782.26	1,898.52	0.00	7,594.10	0.00	(7,594.10)	22,782.26	0.00
02-20-6124.00.00 TMRS	68,831.18	5,735.93	0.00	22,943.74	8,228.45	(14,715.29)	60,602.73	11.95
02-20-6127.00.00 Uniforms	8,414.64	701.22	0.00	2,804.88	455.07	(2,349.81)	7,959.57	5.41
02-20-6150.00.00 Meals	750.00	62.50	0.00	250.00	520.57	270.57	229.43	69.41
02-20-6160.00.00 Training	9,085.00	757.08	0.00	3,028.36	245.21	(2,783.15)	8,839.79	2.70
02-20-6162.00.00 Travel (for any purpos	3,000.00	250.00	0.00	1,000.00	182.85	(817.15)	2,817.15	6.10
02-20-6166.00.00 Publications	678.00	56.50	0.00	226.00	105.20	(120.80)	572.80	15.52
02-20-6191.00.00 Drug Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	771,613.91	64,301.15	3,431.27	257,204.71	133,071.49	(124,133.22)	638,542.42	17.25
LEGAL/AUDIT								
02-20-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-6250.00.00 Inmate Lodging (Bell C	250.00	20.83	0.00	83.36	0.00	(83.36)	250.00	0.00
TOTAL LEGAL/AUDIT	250.00	20.83	0.00	83.36	0.00	(83.36)	250.00	0.00
CAPITAL EXPENDITURES								
02-20-6305.00.00 Capital Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-6305.01.00 Capital Replacemnt - V	115,000.00	9,583.33	0.00	38,333.36	0.00	(38,333.36)	115,000.00	0.00
02-20-6307.00.00 COMPUTERS & SOFTWARE	15,448.00	1,287.33	0.00	5,149.36	4,250.88	(898.48)	11,197.12	27.52
TOTAL CAPITAL EXPENDITURES	130,448.00	10,870.66	0.00	43,482.72	4,250.88	(39,231.84)	126,197.12	3.26
OFFICE EQUIP & SUPPLIES								
02-20-6410.00.00 Office Supplies	1,500.00	125.00	0.00	500.00	266.34	(233.66)	1,233.66	17.76
02-20-6412.00.00 Postage, Freight, & De	150.00	12.50	0.00	50.00	0.00	(50.00)	150.00	0.00
02-20-6413.00.00 EXTRACO IT COMPUTER SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-6415.00.00 TYLER LICENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-20-6417.00.00 Office Equipment/ Furn	2,875.00	239.58	0.00	958.36	2,279.38	1,321.02	595.62	79.28
02-20-6422.00.00 Cell Phones & Pagers	6,800.00	566.67	0.00	2,266.64	918.52	(1,348.12)	5,881.48	13.51
02-20-6423.00.00 Internet Service	1,800.00	150.00	0.00	600.00	109.97	(490.03)	1,690.03	6.11
TOTAL OFFICE EQUIP & SUPPLIES	13,125.00	1,093.75	0.00	4,375.00	3,574.21	(800.79)	9,550.79	27.23

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-20 POLICE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
FUEL & EQUIPMENT								
02-20-6511.00.00 Fuel & Oil	30,000.00	2,500.00	0.00	10,000.00	4,749.07 (5,250.93)	25,250.93	15.83	
02-20-6515.00.00 Body Armor	2,400.00	200.00	0.00	800.00	0.00 (800.00)	2,400.00	0.00	
02-20-6516.00.00 Minor Equipment & Tool	500.00	41.67	0.00	166.64	0.00 (166.64)	500.00	0.00	
02-20-6518.00.00 Batteries/Tires/Access	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-20-6519.00.00 Materials & Supplies	4,000.00	333.33	0.00	1,333.36	358.25 (975.11)	3,641.75	8.96	
02-20-6555.00.00 Medical Supplies	500.00	41.67	0.00	166.64	0.00 (166.64)	500.00	0.00	
02-20-6560.00.00 Investigative Supplies	3,000.00	250.00	0.00	1,000.00	0.00 (1,000.00)	3,000.00	0.00	
02-20-6570.00.00 Guns & Gun Supplies	7,300.00	608.33	0.00	2,433.36	92.28 (2,341.08)	7,207.72	1.26	
02-20-6580.00.00 Fire Range Expenses	500.00	41.67	0.00	166.64	178.85 (12.21)	321.15	35.77	
TOTAL FUEL & EQUIPMENT	48,200.00	4,016.67	0.00	16,066.64	5,378.45 (10,688.19)	42,821.55	11.16	
MAINTENANCE & REPAIRS								
02-20-6610.00.00 Vehicle Maintenance &	9,166.00	763.83	0.00	3,055.36	3,775.36	720.00	5,390.64	41.19
02-20-6620.00.00 Radio Maintenance & Re	3,550.00	295.83	0.00	1,183.36	1,520.26	336.90	2,029.74	42.82
02-20-6621.00.00 Video Maintenance & Re	29,169.96	2,430.83	0.00	9,723.32	11,806.92	2,083.60	17,363.04	40.48
02-20-6625.00.00 MDT Repairs	8,320.00	693.33	0.00	2,773.36	0.00 (2,773.36)	8,320.00	0.00	
02-20-6630.00.00 Equipment Maintenance	635.00	52.92	0.00	211.64	493.59	281.95	141.41	77.73
02-20-6650.00.00 Janitorial Services &	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE & REPAIRS	50,840.96	4,236.74	0.00	16,947.04	17,596.13	649.09	33,244.83	34.61
BANK & FINANCE FEES								
02-20-6750.00.00 Property & Liability I	17,500.00	1,458.33	0.00	5,833.36	35,467.18	29,633.82 (17,967.18)	202.67	
TOTAL BANK & FINANCE FEES	17,500.00	1,458.33	0.00	5,833.36	35,467.18	29,633.82 (17,967.18)	202.67	
OTHER								
02-20-6920.00.00 Dive Team Expenses	0.00	0.00	0.00	0.00	115.00	115.00 (115.00)	0.00	
02-20-6930.00.00 K9 Program	1.00	0.08	0.00	0.36	21,193.86	21,193.50 (21,192.86)	9,386.00	
02-20-6950.00.00 Associaiton Dues	2,232.00	186.00	0.00	744.00	71.00 (673.00)	2,161.00	3.18	
02-20-6960.00.00 (COPS) COMMUNITY SER.	0.00	0.00	0.00	0.00	1,430.33	1,430.33 (1,430.33)	0.00	
TOTAL OTHER	2,233.00	186.08	0.00	744.36	22,810.19	22,065.83 (20,577.19)	1,021.50	
TOTAL 02-20 POLICE	1,034,210.87	86,184.21	3,431.27	344,737.19	222,148.53 (122,588.66)	812,062.34	0.00	

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-21 CODE ENFORCEMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-21-6110.00.00 Salaries	50,695.00	4,224.58	0.00	16,898.36	10,714.90 (6,183.46)	39,980.10	21.14	
02-21-6118.00.00 FICA	3,143.09	261.92	0.00	1,047.73	723.87 (323.86)	2,419.22	23.03	
02-21-6118.01.00 MEDICARE	735.08	61.26	0.00	245.00	169.28 (75.72)	565.80	23.03	
02-21-6119.00.00 Suta	252.00	21.00	0.00	84.00	0.00 (84.00)	252.00	0.00	
02-21-6120.00.00 Health Insurance	6,019.71	501.64	469.64	2,006.59	1,613.00 (393.59)	4,406.71	26.80	
02-21-6120.01.00 Health Insurance Consu	0.00	0.00	26.61	0.00	54.11 (54.11)	0.00	0.00	
02-21-6122.00.00 Workers Comp	441.05	36.75	0.00	147.05	0.00 (147.05)	441.05	0.00	
02-21-6124.00.00 TMRS	6,144.23	512.02	0.00	2,048.07	826.49 (1,221.58)	5,317.74	13.45	
02-21-6127.00.00 Uniforms	400.00	33.33	0.00	133.36	0.00 (133.36)	400.00	0.00	
02-21-6160.00.00 Training	600.00	50.00	0.00	200.00	0.00 (200.00)	600.00	0.00	
02-21-6162.00.00 TRAVEL ANY PURPOSE	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL PERSONNEL	68,430.16	5,702.50	496.25	22,810.16	14,101.65 (8,708.51)	54,328.51	20.61	
LEGAL/AUDIT								
02-21-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6251.00.00 Animal Lodging & Vet	4,680.00	390.00	0.00	1,560.00	3,202.25 (1,642.25)	1,477.75	68.42	
TOTAL LEGAL/AUDIT	4,680.00	390.00	0.00	1,560.00	3,202.25 (1,642.25)	1,477.75	68.42	
CAPITAL EXPENDITURES								
02-21-6305.00.00 Capital Replacement	7,500.00	625.00	0.00	2,500.00	0.00 (2,500.00)	7,500.00	0.00	
02-21-6307.00.00 COMPUTERS & SOFTWARE	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL CAPITAL EXPENDITURES	7,500.00	625.00	0.00	2,500.00	0.00 (2,500.00)	7,500.00	0.00	
OFFICE EQUIP & SUPPLIES								
02-21-6410.00.00 Office Supplies	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6412.00.00 Postage, Freight, & De	600.00	50.00	0.00	200.00	0.00 (200.00)	600.00	0.00	
02-21-6413.00.00 EXTRACO IT COMPUTER SU	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6415.00.00 IT System License (Tyl	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6421.00.00 Telephones	0.00	0.00	0.00	0.00	42.36 (42.36)	0.00	0.00	
02-21-6422.00.00 Cell Phones & Pagers	550.00	45.83	0.00	183.36	0.00 (183.36)	550.00	0.00	
02-21-6423.00.00 Internet Service	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-21-6424.00.00 Electricity	150.00	12.50	0.00	50.00	0.00 (50.00)	150.00	0.00	
02-21-6446.00.00 Copier Lease	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL OFFICE EQUIP & SUPPLIES	1,300.00	108.33	0.00	433.36	42.36 (391.00)	1,257.64	3.26	
FUEL & EQUIPMENT								
02-21-6511.00.00 Fuel & Oil	2,000.00	166.67	0.00	666.64	141.16 (525.48)	1,858.84	7.06	
TOTAL FUEL & EQUIPMENT	2,000.00	166.67	0.00	666.64	141.16 (525.48)	1,858.84	7.06	
MAINTENANCE & REPAIRS								
02-21-6610.00.00 Vehicle Maintenance &	2,025.50	168.79	0.00	675.18	1,614.29 (939.11)	411.21	79.70	
TOTAL MAINTENANCE & REPAIRS	2,025.50	168.79	0.00	675.18	1,614.29 (939.11)	411.21	79.70	

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-21 CODE ENFORCEMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
BANK & FINANCE FEES								
02-21-6750.00.00 PROPERTY AND LIABILITY	1,800.00	150.00	0.00	600.00	496.86	(103.14)	1,303.14	27.60
TOTAL BANK & FINANCE FEES	<u>1,800.00</u>	<u>150.00</u>	<u>0.00</u>	<u>600.00</u>	<u>496.86</u>	<u>(103.14)</u>	<u>1,303.14</u>	<u>27.60</u>
TOTAL 02-21 CODE ENFORCEMENT	87,735.66	7,311.29	496.25	29,245.34	19,598.57	(9,646.77)	68,137.09	0.00

02 -GENERAL
02-30 MAINTENANCE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.3%

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-30-6110.00.00 Salaries	78,777.00	6,564.75	0.00	26,259.00	16,664.34	(9,594.66)	62,112.66	21.15
02-30-6111.00.00 Hourly	183,679.00	15,306.58	0.00	61,226.36	37,592.10	(23,634.26)	146,086.90	20.47
02-30-6112.00.00 Overtime	2,000.00	166.67	0.00	666.64	119.88	(546.76)	1,880.12	5.99
02-30-6118.00.00 FICA	16,272.27	1,356.02	0.00	5,424.11	3,576.78	(1,847.33)	12,695.49	21.98
02-30-6118.01.00 MEDICARE	3,805.62	317.14	0.00	1,268.50	836.50	(432.00)	2,969.12	21.98
02-30-6119.00.00 Suta	1,764.00	147.00	0.00	588.00	0.00	(588.00)	1,764.00	0.00
02-30-6120.00.00 Health Insurance	30,098.55	2,508.21	1,924.74	10,032.87	6,500.55	(3,532.32)	23,598.00	21.60
02-30-6120.01.00 Health Insurance Consu	0.00	0.00	133.05	0.00	270.53	270.53	(270.53)	0.00
02-30-6122.00.00 Workers Comp	8,263.32	688.61	0.00	2,754.44	0.00	(2,754.44)	8,263.32	0.00
02-30-6124.00.00 TMRS	30,609.91	2,550.83	0.00	10,203.27	3,546.51	(6,656.76)	27,063.40	11.59
02-30-6127.00.00 Uniforms	2,500.00	208.33	0.00	833.36	870.12	36.76	1,629.88	34.80
02-30-6160.00.00 Training	3,000.00	250.00	0.00	1,000.00	0.00	(1,000.00)	3,000.00	0.00
02-30-6162.00.00 Travel (for any purpos	1,500.00	125.00	0.00	500.00	0.00	(500.00)	1,500.00	0.00
02-30-6191.00.00 Drug Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	362,269.67	30,189.14	2,057.79	120,756.55	69,977.31	(50,779.24)	292,292.36	19.32
LEGAL/AUDIT								
02-30-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LEGAL/AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES								
02-30-6300.00.00 Capital Improvement	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
02-30-6300.01.00 Road Construction & Re	60,000.00	5,000.00	0.00	20,000.00	0.00	(20,000.00)	60,000.00	0.00
02-30-6300.02.00 Sales Tax Funded Road	55,000.00	4,583.33	0.00	18,333.36	37,428.00	19,094.64	17,572.00	68.05
02-30-6305.00.00 CAPITAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	125,000.00	10,416.66	0.00	41,666.72	37,428.00	(4,238.72)	87,572.00	29.94
OFFICE EQUIP & SUPPLIES								
02-30-6412.00.00 Postage, Freight, & De	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6413.00.00 EXTRACO IT COMPUTER SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6414.00.00 Comptuer System Suppor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6415.00.00 IT SYSTEM LICENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6416.00.00 Advertising & Legal No	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6421.00.00 Telephones	1,000.00	83.33	0.00	333.36	139.53	(193.83)	860.47	13.95
02-30-6422.00.00 Cell Phones	1,000.00	83.33	0.00	333.36	0.00	(333.36)	1,000.00	0.00
02-30-6423.00.00 Internet Service	2,000.00	166.67	0.00	666.64	123.48	(543.16)	1,876.52	6.17
02-30-6424.00.00 Electricity	5,000.00	416.67	0.00	1,666.64	1,630.61	(36.03)	3,369.39	32.61
02-30-6425.00.00 Garbage Dumpsters	25,000.00	2,083.33	0.00	8,333.36	6,718.18	(1,615.18)	18,281.82	26.87
02-30-6446.00.00 Copier Lease	350.00	29.17	0.00	116.64	0.00	(116.64)	350.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	34,350.00	2,862.50	0.00	11,450.00	8,611.80	(2,838.20)	25,738.20	25.07
FUEL & EQUIPMENT								
02-30-6511.00.00 Fuel & Oil	17,500.00	1,458.33	0.00	5,833.36	2,431.90	(3,401.46)	15,068.10	13.90
02-30-6514.00.00 Signs & Supplies	2,000.00	166.67	0.00	666.64	0.00	(666.64)	2,000.00	0.00
02-30-6516.00.00 Minor Equipment	1,000.00	83.33	0.00	333.36	33.21	(300.15)	966.79	3.32
02-30-6518.00.00 Batteries/Tires/Access	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6519.00.00 Materials & Supplies	4,000.00	333.33	0.00	1,333.36	786.44	(546.92)	3,213.56	19.66

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL

02-30 MAINTENANCE

DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
02-30-6520.00.00 Minor Tools	500.00	41.67	0.00	166.64	0.00	(166.64)	500.00	0.00
02-30-6525.00.00 Heat & Air Conditionin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6530.00.00 Equipment Rental/Lease	5,000.00	416.67	0.00	1,666.64	0.00	(1,666.64)	5,000.00	0.00
02-30-6540.00.00 Safety Equipment	1,000.00	83.33	0.00	333.36	0.00	(333.36)	1,000.00	0.00
TOTAL FUEL & EQUIPMENT	31,000.00	2,583.33	0.00	10,333.36	3,251.55	(7,081.81)	27,748.45	10.49
MAINTENANCE & REPAIRS								
02-30-6610.00.00 Vehicle Maintenance &	5,000.00	416.67	0.00	1,666.64	1,327.91	(338.73)	3,672.09	26.56
02-30-6630.00.00 Equipment Maintenance	20,000.00	1,666.67	0.00	6,666.64	2,107.65	(4,558.99)	17,892.35	10.54
02-30-6640.00.00 Building & Structure M	5,000.00	416.67	0.00	1,666.64	769.87	(896.77)	4,230.13	15.40
02-30-6641.00.00 Parks, Recreation & Gr	10,000.00	833.33	0.00	3,333.36	2,820.84	(512.52)	7,179.16	28.21
02-30-6655.00.00 Demolition/ Brush Serv	2,500.00	208.33	0.00	833.36	11,000.00	(10,166.64)	(8,500.00)	440.00
TOTAL MAINTENANCE & REPAIRS	42,500.00	3,541.67	0.00	14,166.64	18,026.27	(3,859.63)	24,473.73	42.41
BANK & FINANCE FEES								
02-30-6750.00.00 Property & Liability I	8,000.00	666.67	0.00	2,666.64	14,473.62	(11,806.98)	(6,473.62)	180.92
TOTAL BANK & FINANCE FEES	8,000.00	666.67	0.00	2,666.64	14,473.62	(11,806.98)	(6,473.62)	180.92
OTHER								
02-30-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-30-6999.00.00 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-30 MAINTENANCE	603,119.67	50,259.97	2,057.79	201,039.91	151,768.55	(49,271.36)	451,351.12	0.00

02 -GENERAL
02-51 MUNICIPAL COURT
DEPARTMENTAL EXPENDITURES

Item a.

% OF YEAR COMPLETED: 33.35

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-51-6110.00.00 Salaries	21,571.75	1,797.65	0.00	7,190.55	4,370.93 (	2,819.62)	17,200.82	20.26
02-51-6111.00.00 Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6113.00.00 COURT SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6118.00.00 FICA	1,337.46	111.46	0.00	445.78	307.02 (	138.76)	1,030.44	22.96
02-51-6118.01.00 MEDICARE	312.79	26.07	0.00	104.23	71.85 (	32.38)	240.94	22.97
02-51-6119.00.00 Suta	306.00	25.50	0.00	102.00	2.69 (	99.31)	303.31	0.88
02-51-6120.00.00 Health Insurance	1,504.93	125.41	117.42	501.65	373.98 (	127.67)	1,130.95	24.85
02-51-6120.01.00 Health Insurance Consu	0.00	0.00	26.61	0.00	54.11	54.11 (	54.11)	0.00
02-51-6122.00.00 Workers Comp	117.00	9.75	0.00	39.00	0.00 (	39.00)	117.00	0.00
02-51-6124.00.00 TMRS	1,402.50	116.88	0.00	467.46	188.79 (	278.67)	1,213.71	13.46
02-51-6160.00.00 Training	400.00	33.33	0.00	133.36	306.00	172.64	94.00	76.50
02-51-6162.00.00 Travel (for any purpos	600.00	50.00	0.00	200.00	0.00 (	200.00)	600.00	0.00
02-51-6166.00.00 Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6167.00.00 Hotels and Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	27,552.43	2,296.05	144.03	9,184.03	5,675.37 (	3,508.66)	21,877.06	20.60
LEGAL/AUDIT								
02-51-6210.00.00 Legal Fees-prosecutor	2,000.00	166.67	0.00	666.64	0.00 (	666.64)	2,000.00	0.00
02-51-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6253.00.00 Bad Debt Collection Se	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6290.00.00 STATE COURT COST AND F	0.00	0.00	0.00	0.00	12.50	12.50 (	12.50)	0.00
TOTAL LEGAL/AUDIT	2,000.00	166.67	0.00	666.64	12.50 (	654.14)	1,987.50	0.63
CAPITAL EXPENDITURES								
02-51-6314.00.00 Child Safety Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIP & SUPPLIES								
02-51-6410.00.00 Office Supplies	300.00	25.00	0.00	100.00	6.97 (	93.03)	293.03	2.32
02-51-6412.00.00 Postage, Freight, & De	500.00	41.67	0.00	166.64	0.00 (	166.64)	500.00	0.00
02-51-6413.00.00 EXTRACO IT COMPUTER SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6415.00.00 IT System License (Tyl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6421.00.00 Telephones	1,000.00	83.33	0.00	333.36	42.36 (	291.00)	957.64	4.24
02-51-6423.00.00 IT & Internet Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-51-6424.00.00 Electricity	2,000.00	166.67	0.00	666.64	395.50 (	271.14)	1,604.50	19.78
02-51-6446.00.00 Copier Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	3,800.00	316.67	0.00	1,266.64	444.83 (	821.81)	3,355.17	11.71
OTHER								
02-51-6980.00.00 Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-51 MUNICIPAL COURT	33,352.43	2,779.39	144.03	11,117.31	6,132.70 (	4,984.61)	27,219.73	0.00

02 -GENERAL
02-61 LIBRARY
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-61-6122.00.00 Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES								
02-61-6300.00.00 Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-61-6305.00.00 Capital Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-61-6307.00.00 COMPUTERS & SOFTWARE	2,000.00	166.67	0.00	666.64	1,458.00	791.36	542.00	72.90
TOTAL CAPITAL EXPENDITURES	2,000.00	166.67	0.00	666.64	1,458.00	791.36	542.00	72.90
OFFICE EQUIP & SUPPLIES								
02-61-6413.00.00 Computer Program Suppo	1,850.00	154.17	0.00	616.64	0.00 (616.64)	1,850.00	0.00	0.00
02-61-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
02-61-6415.00.00 IT SYSTEM LICENSE (TYL	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
02-61-6416.00.00 COMPUTER SOFTWARE/CATA	850.00	70.83	0.00	283.36	0.00 (283.36)	850.00	0.00	0.00
02-61-6416.01.00 TexShare Online Catalo	250.00	20.83	0.00	83.36	0.00 (83.36)	250.00	0.00	0.00
02-61-6421.00.00 Telephones	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
02-61-6423.00.00 Internet Service	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
02-61-6424.00.00 Electricity	750.00	62.50	0.00	250.00	131.84 (118.16)	618.16	17.58	
TOTAL OFFICE EQUIP & SUPPLIES	3,700.00	308.33	0.00	1,233.36	131.84 (1,101.52)	3,568.16	3.56	
FUEL & EQUIPMENT								
02-61-6519.00.00 Materials & Supplies	1,250.00	104.17	0.00	416.64	0.00 (416.64)	1,250.00	0.00	0.00
TOTAL FUEL & EQUIPMENT	1,250.00	104.17	0.00	416.64	0.00 (416.64)	1,250.00	0.00	0.00
OTHER								
02-61-6930.00.00 BOOKS/DVD'S/VIDEOS	1,800.00	150.00	0.00	600.00	0.00 (600.00)	1,800.00	0.00	0.00
02-61-6999.00.00 Summer Reading/Misc Ex	2,500.00	208.33	0.00	833.36	590.93 (242.43)	1,909.07	23.64	
TOTAL OTHER	4,300.00	358.33	0.00	1,433.36	590.93 (842.43)	3,709.07	13.74	
TOTAL 02-61 LIBRARY	11,250.00	937.50	0.00	3,750.00	2,180.77 (1,569.23)	9,069.23	0.00	

02 -GENERAL
02-62 COM. CENTER & POOL
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.3%

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-62-6111.00.00 Hourly	22,000.00	1,833.33	0.00	7,333.36	0.00 (7,333.36)	22,000.00	0.00	
02-62-6118.00.00 FICA	1,364.00	113.67	0.00	454.64	0.00 (454.64)	1,364.00	0.00	
02-62-6118.01.00 MEDICARE	319.00	26.58	0.00	106.36	0.00 (106.36)	319.00	0.00	
02-62-6119.00.00 Suta	560.00	46.67	0.00	186.64	16.63 (170.01)	543.37	2.97	
02-62-6122.00.00 Workers Comp	600.00	50.00	0.00	200.00	0.00 (200.00)	600.00	0.00	
02-62-6127.00.00 Uniforms	879.00	73.25	0.00	293.00	0.00 (293.00)	879.00	0.00	
02-62-6160.00.00 Training	624.00	52.00	0.00	208.00	0.00 (208.00)	624.00	0.00	
02-62-6166.00.00 Dues/Fees/Subscription	750.00	62.50	0.00	250.00	0.00 (250.00)	750.00	0.00	
02-62-6191.00.00 Drug Testing	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL PERSONNEL	27,096.00	2,258.00	0.00	9,032.00	16.63 (9,015.37)	27,079.37	0.06	
CAPITAL EXPENDITURES								
02-62-6300.00.00 CAPITAL IMPROVEMENT	20,000.00	1,666.67	0.00	6,666.64	0.00 (6,666.64)	20,000.00	0.00	
02-62-6305.00.00 CAPITAL REPLACEMENT	22,375.00	1,864.58	0.00	7,458.36	0.00 (7,458.36)	22,375.00	0.00	
TOTAL CAPITAL EXPENDITURES	42,375.00	3,531.25	0.00	14,125.00	0.00 (14,125.00)	42,375.00	0.00	
OFFICE EQUIP & SUPPLIES								
02-62-6410.00.00 Office Supplies	650.00	54.17	0.00	216.64	0.00 (216.64)	650.00	0.00	
02-62-6416.00.00 ADVERTISEMENT AND LEGA	300.00	25.00	0.00	100.00	0.00 (100.00)	300.00	0.00	
02-62-6422.00.00 Cell Phones & Pagers	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-62-6423.00.00 IT & Internet Service	1,850.00	154.17	0.00	616.64	77.97 (538.67)	1,772.03	4.21	
02-62-6424.00.00 Electricity	5,500.00	458.33	0.00	1,833.36	1,408.73 (424.63)	4,091.27	25.61	
02-62-6425.00.00 SOLID WASTE	1,350.00	112.50	0.00	450.00	372.51 (77.49)	977.49	27.59	
TOTAL OFFICE EQUIP & SUPPLIES	9,650.00	804.17	0.00	3,216.64	1,859.21 (1,357.43)	7,790.79	19.27	
FUEL & EQUIPMENT								
02-62-6517.00.00 Chemicals	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-62-6519.00.00 Materials & Supplies	450.00	37.50	0.00	150.00	40.00 (110.00)	410.00	8.89	
TOTAL FUEL & EQUIPMENT	450.00	37.50	0.00	150.00	40.00 (110.00)	410.00	8.89	
MAINTENANCE & REPAIRS								
02-62-6630.00.00 Equipment Maintenance	2,000.00	166.67	0.00	666.64	0.00 (666.64)	2,000.00	0.00	
02-62-6640.00.00 Building & Structure M	2,000.00	166.67	0.00	666.64	320.00 (346.64)	1,680.00	16.00	
TOTAL MAINTENANCE & REPAIRS	4,000.00	333.34	0.00	1,333.28	320.00 (1,013.28)	3,680.00	8.00	
BANK & FINANCE FEES								
02-62-6750.00.00 PROPERTY AND LIABILITY	650.00	54.17	0.00	216.64	1,083.88 (433.88)	166.75		
TOTAL BANK & FINANCE FEES	650.00	54.17	0.00	216.64	1,083.88 (433.88)	166.75		
OTHER								
02-62-6917.00.00 Vending Machine / Snac	100.00	8.33	0.00	33.36	0.00 (33.36)	100.00	0.00	
02-62-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL OTHER	100.00	8.33	0.00	33.36	0.00 (33.36)	100.00	0.00	
TOTAL 02-62 COM. CENTER & POOL	84,321.00	7,026.76	0.00	28,106.92	3,319.72 (24,787.20)	81,001.28	0.00	

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL

02-63 PPF

DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-63-6111.00.00 ELECTION HOURLY	1,600.00	133.33	0.00	533.36	0.00 (533.36)	533.36)	1,600.00	0.00
02-63-6112.00.00 ELECTION OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-63-6122.00.00 WORKERS COMP (ELECTION)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-63-6127.00.00 UNIFORMS (CITY COUNCIL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-63-6160.00.00 CITY COUNCIL TRAINING	1,350.00	112.50	0.00	450.00	0.00 (450.00)	450.00)	1,350.00	0.00
02-63-6161.00.00 CITY COUNCIL TRAVEL &	1,950.00	162.50	0.00	650.00	1,885.01	1,235.01	64.99	96.67
02-63-6162.00.00 CITY COUNCIL HOTEL-FOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	4,900.00	408.33	0.00	1,633.36	1,885.01	251.65	3,014.99	38.47
LEGAL/AUDIT								
02-63-6219.00.00 BELL COUNTY ELECTION S	5,000.00	416.67	0.00	1,666.64	8,320.78	6,654.14 (3,320.78)	166.42	
02-63-6258.00.00 HEALTH DEPARTMENT FEES	12,500.00	1,041.67	0.00	4,166.64	0.00 (4,166.64)	4,166.64)	12,500.00	0.00
02-63-6259.00.00 Appraisal District Fee	26,000.00	2,166.67	0.00	8,666.64	5,123.00 (3,543.64)	3,543.64)	20,877.00	19.70
TOTAL LEGAL/AUDIT	43,500.00	3,625.01	0.00	14,499.92	13,443.78	(1,056.14)	30,056.22	30.91
CAPITAL EXPENDITURES								
02-63-6307.00.00 COMPUTERS AND SOFTWARE	25,000.00	2,083.33	0.00	8,333.36	0.00 (8,333.36)	8,333.36)	25,000.00	0.00
TOTAL CAPITAL EXPENDITURES	25,000.00	2,083.33	0.00	8,333.36	0.00 (8,333.36)	8,333.36)	25,000.00	0.00
OFFICE EQUIP & SUPPLIES								
02-63-6424.00.00 ELECTRICITY (STREET LI	17,000.00	1,416.67	0.00	5,666.64	3,894.05 (1,772.59)	1,772.59)	13,105.95	22.91
TOTAL OFFICE EQUIP & SUPPLIES	17,000.00	1,416.67	0.00	5,666.64	3,894.05 (1,772.59)	1,772.59)	13,105.95	22.91
OTHER								
02-63-6940.00.00 COMMUNITY ACTIVITIES	10,000.00	833.33	0.00	3,333.36	679.00 (2,654.36)	2,654.36)	9,321.00	6.79
02-63-6942.00.00 SUMMER YOUTH CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	10,000.00	833.33	0.00	3,333.36	679.00 (2,654.36)	2,654.36)	9,321.00	6.79
TOTAL 02-63 PPF	100,400.00	8,366.67	0.00	33,466.64	19,901.84 (13,564.80)	13,564.80)	80,498.16	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-80 FIRE DEPT.
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL								
02-80-6110.00.00 Salaries	131,664.00	10,972.00	0.00	43,888.00	27,851.95 (	16,036.05)	103,812.05	21.15
02-80-6111.00.00 Hourly	96,660.00	8,055.00	0.00	32,220.00	18,696.90 (	13,523.10)	77,963.10	19.34
02-80-6111.01.00 Part-Time Hourly	35,360.00	2,946.67	0.00	11,786.64	5,268.19 (	6,518.45)	30,091.81	14.90
02-80-6112.00.00 Overtime	6,864.00	572.00	0.00	2,288.00	1,077.79 (	1,210.21)	5,786.21	15.70
02-80-6113.00.00 Certificate Pay	3,640.00	303.33	0.00	1,213.36	770.00 (	443.36)	2,870.00	21.15
02-80-6115.00.00 Medical Certificate	3,640.00	303.33	0.00	1,213.36	770.00 (	443.36)	2,870.00	21.15
02-80-6118.00.00 FICA	16,605.15	1,383.76	0.00	5,535.07	3,503.24 (	2,031.83)	13,101.91	21.10
02-80-6118.01.00 MEDICARE	3,883.46	323.62	0.00	1,294.50	819.34 (	475.16)	3,064.12	21.10
02-80-6119.00.00 Suta	2,394.11	199.51	0.00	798.03	8.36 (	789.67)	2,385.75	0.35
02-80-6120.00.00 Health Insurance	24,078.84	2,006.57	1,878.56	8,026.28	6,027.53 (	1,998.75)	18,051.31	25.03
02-80-6120.01.00 Health Insurance Consu	0.00	0.00	79.83	0.00	162.33 (	162.33)	0.00	0.00
02-80-6122.00.00 Workers Comp	13,765.49	1,147.12	0.00	4,588.53	0.00 (	4,588.53)	13,765.49	0.00
02-80-6124.00.00 TMRS	28,174.76	2,347.90	0.00	9,391.56	3,667.66 (	5,723.90)	24,507.10	13.02
02-80-6127.00.00 Uniforms	5,392.00	449.33	0.00	1,797.36	4,421.58	2,624.22	970.42	82.00
02-80-6150.00.00 Meals	2,760.00	230.00	0.00	920.00	809.61 (	110.39)	1,950.39	29.33
02-80-6160.00.00 Training	14,598.00	1,216.50	0.00	4,866.00	2,417.37 (	2,448.63)	12,180.63	16.56
02-80-6162.00.00 Travel (for any purpos	20,950.00	1,745.83	0.00	6,983.36	380.50 (	6,602.86)	20,569.50	1.82
02-80-6191.00.00 Drug Testing	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
TOTAL PERSONNEL	410,429.81	34,202.47	1,958.39	136,810.05	76,652.35 (	60,157.70)	333,777.46	18.68
LEGAL/AUDIT								
02-80-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
TOTAL LEGAL/AUDIT	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
CAPITAL EXPENDITURES								
02-80-6300.00.00 Capital Improvement	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6305.00.00 Capital Replacement	28,476.00	2,373.00	0.00	9,492.00	0.00 (	9,492.00)	28,476.00	0.00
02-80-6307.00.00 COMPUTERS & SOFTWARE	750.00	62.50	0.00	250.00	1,244.00 (	994.00)	494.00 (	165.87
TOTAL CAPITAL EXPENDITURES	29,226.00	2,435.50	0.00	9,742.00	1,244.00 (	8,498.00)	27,982.00	4.26
OFFICE EQUIP & SUPPLIES								
02-80-6410.00.00 Office Supplies	500.00	41.67	0.00	166.64	142.21 (	24.43)	357.79	28.44
02-80-6412.00.00 Postage, Freight, & De	25.00	2.08	0.00	8.36	0.00 (	8.36)	25.00	0.00
02-80-6413.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6415.00.00 IT System License (Tyl	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6416.00.00 Advertising & Legal No	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6417.00.00 Office Equipment/ Furn	4,500.00	375.00	0.00	1,500.00	386.94 (	1,113.06)	4,113.06	8.60
02-80-6422.00.00 Cell Phones & Pagers	4,000.00	333.33	0.00	1,333.36	94.98 (	1,238.38)	3,905.02	2.37
02-80-6423.00.00 IT & Internet Service	1,400.00	116.67	0.00	466.64	142.43 (	324.21)	1,257.57	10.17
02-80-6441.00.00 Computer Equipment	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
02-80-6445.00.00 Water Rescue Equipment	500.00	41.67	0.00	166.64	0.00 (	166.64)	500.00	0.00
02-80-6446.00.00 Copier Lease	0.00	0.00	0.00	0.00	0.00 (	0.00)	0.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	10,925.00	910.42	0.00	3,641.64	766.56 (	2,875.08)	10,158.44	7.02

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

02 -GENERAL
02-80 FIRE DEPT.
DEPARTMENTAL EXPENDITURES

Item a.

% OF YEAR COMPLETED: 33.35

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
FUEL & EQUIPMENT								
02-80-6511.00.00 Fuel & Oil	13,747.00	1,145.58	0.00	4,582.36	1,937.41 (2,644.95)	11,809.59	14.09	
02-80-6511.01.00 Boat Fuel & Oil	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-80-6518.00.00 Batteries/Tires/Access	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
02-80-6519.00.00 Materials & Supplies	7,500.00	625.00	0.00	2,500.00	2,102.30 (397.70)	5,397.70	28.03	
02-80-6520.00.00 Minor Tools	17,712.00	1,476.00	0.00	5,904.00	668.24 (5,235.76)	17,043.76	3.77	
02-80-6540.00.00 Personal Protective Eq	16,735.00	1,394.58	0.00	5,578.36	668.48 (4,909.88)	16,066.52	3.99	
02-80-6550.00.00 EMS Supplies	6,035.00	502.92	0.00	2,011.64	708.65 (1,302.99)	5,326.35	11.74	
TOTAL FUEL & EQUIPMENT	61,729.00	5,144.08	0.00	20,576.36	6,085.08 (14,491.28)	55,643.92	9.86	
MAINTENANCE & REPAIRS								
02-80-6610.00.00 Vehicle Maintenance &	18,204.00	1,517.00	0.00	6,068.00	4,469.38 (1,598.62)	13,734.62	24.55	
02-80-6620.00.00 Radio Maintenance & Re	2,385.00	198.75	0.00	795.00	0.00 (795.00)	2,385.00	0.00	
02-80-6630.00.00 Equipment Maintenance	4,450.00	370.83	0.00	1,483.36	875.70 (607.66)	3,574.30	19.68	
02-80-6650.00.00 Janitorial Services &	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL MAINTENANCE & REPAIRS	25,039.00	2,086.58	0.00	8,346.36	5,345.08 (3,001.28)	19,693.92	21.35	
BANK & FINANCE FEES								
02-80-6750.00.00 Property & Liability I	8,800.00	733.33	0.00	2,933.36	20,018.46	17,085.10 (11,218.46)	227.48	
02-80-6752.00.00 Finance Charges	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL BANK & FINANCE FEES	8,800.00	733.33	0.00	2,933.36	20,018.46	17,085.10 (11,218.46)	227.48	
DEPR. & OPER. TRANSFERS								
02-80-6810.00.00 Grant Funded Programs	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL DEPR. & OPER. TRANSFERS	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
OTHER								
02-80-6950.00.00 Professional Dues & Me	6,201.00	516.75	0.00	2,067.00	613.76 (1,453.24)	5,587.24	9.90	
02-80-6999.00.00 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00 (0.00)	0.00	0.00	
TOTAL OTHER	6,201.00	516.75	0.00	2,067.00	613.76 (1,453.24)	5,587.24	9.90	
TOTAL 02-80 FIRE DEPT.	552,349.81	46,029.13	1,958.39	184,116.77	110,725.29 (73,391.48)	441,624.52	0.00	

02 -GENERAL
02-90 PUBLIC SAFETY
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.3

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
OFFICE EQUIP & SUPPLIES								
02-90-6421.00.00 Telephones	9,000.00	750.00	0.00	3,000.00	2,322.60	(677.40)	6,677.40	25.81
02-90-6424.00.00 Electricity	7,000.00	583.33	0.00	2,333.36	1,578.45	(754.91)	5,421.55	22.55
02-90-6425.00.00 Garbage Dumpsters	600.00	50.00	0.00	200.00	82.06	(117.94)	517.94	13.68
02-90-6446.00.00 Copier Lease	3,000.00	250.00	0.00	1,000.00	0.00	(1,000.00)	3,000.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	19,600.00	1,633.33	0.00	6,533.36	3,983.11	(2,550.25)	15,616.89	20.32
FUEL & EQUIPMENT								
02-90-6511.00.00 Propane	1,400.00	116.67	0.00	466.64	20.00	(446.64)	1,380.00	1.43
TOTAL FUEL & EQUIPMENT	1,400.00	116.67	0.00	466.64	20.00	(446.64)	1,380.00	1.43
MAINTENANCE & REPAIRS								
02-90-6630.00.00 Equipment Maintenance	4,125.00	343.75	0.00	1,375.00	610.57	(764.43)	3,514.43	14.80
02-90-6640.00.00 Building & Structure M	4,000.00	333.33	0.00	1,333.36	1,714.40	381.04	2,285.60	42.86
02-90-6650.00.00 Janitorial Services &	1,500.00	125.00	0.00	500.00	132.04	(367.96)	1,367.96	8.80
TOTAL MAINTENANCE & REPAIRS	9,625.00	802.08	0.00	3,208.36	2,457.01	(751.35)	7,167.99	25.53
OTHER								
02-90-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-90-6930.00.00 Emergency Management O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-90 PUBLIC SAFETY	30,625.00	2,552.08	0.00	10,208.36	6,460.12	(3,748.24)	24,164.88	0.00
TOTAL EXPENDITURES	3,294,301.71	274,525.09	11,221.68	1,098,100.99	761,972.03	(336,128.96)	2,532,329.68	23.13
REVENUES OVER/ (UNDER) EXPENDITURES	(157,834.71)	(13,152.85)	(8,638.33)	(52,611.91)	1,384,775.59	1,437,387.50	(1,542,610.30)	=====

08 -GOVERNMENTAL
FINANCIAL SUMMARY

Item a.

% OF YEAR COMPLETED: 33.3

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

08 -GOVERNMENTAL
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

09 -INTEREST & SINKING
FINANCIAL SUMMARY

Item a.

% OF YEAR COMPLETED: 33.35

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
GENERAL	330,777.00	27,564.75	0.00	110,259.00	252,746.84	142,487.84	78,030.16	76.41
TOTAL REVENUES	330,777.00	27,564.75	0.00	110,259.00	252,746.84	142,487.84	78,030.16	76.41
<u>EXPENDITURE SUMMARY</u>								
GENERAL	330,527.00	27,543.92	0.00	110,175.64	0.00	(110,175.64)	330,527.00	0.00
TOTAL EXPENDITURES	330,527.00	27,543.92	0.00	110,175.64	0.00	(110,175.64)	330,527.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	250.00	20.83	0.00	83.36	252,746.84	252,663.48	(252,496.84) 1,098.74	=====

09 -INTEREST & SINKING
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
GENERAL								
=====								
TAXES								
09-00-4110.02.00 I&S Property Tax Reven	330,527.00	27,543.92	0.00	110,175.64	250,711.52	140,535.88	79,815.48	75.85
09-00-4111.02.00 I&S Delinquent Propert	0.00	0.00	0.00	0.00	1,858.62	1,858.62	(1,858.62)	0.00
09-00-4190.00.00 Hotel Occupancy Tax Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	330,527.00	27,543.92	0.00	110,175.64	252,570.14	142,394.50	77,956.86	76.41
INTEREST EARNED								
09-00-4411.00.00 TexPool I&S Interest E	250.00	20.83	0.00	83.36	176.70	93.34	73.30	70.68
TOTAL INTEREST EARNED	250.00	20.83	0.00	83.36	176.70	93.34	73.30	70.68
TOTAL GENERAL	330,777.00	27,564.75	0.00	110,259.00	252,746.84	142,487.84	78,030.16	76.41
TOTAL REVENUES	330,777.00	27,564.75	0.00	110,259.00	252,746.84	142,487.84	78,030.16	76.41
=====								

09 -INTEREST & SINKING
GENERAL
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
09-00-5000.00.00 BALANCING OFFSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES								
09-00-6000.00.00 DEBT SERVICE GOV (PRIN	247,895.00	20,657.92	0.00	82,631.64	0.00	(82,631.64)	247,895.00	0.00
09-00-6001.00.00 DEBT SERVICE GOV (INTE	82,632.00	6,886.00	0.00	27,544.00	0.00	(27,544.00)	82,632.00	0.00
TOTAL DEBT SERVICES	330,527.00	27,543.92	0.00	110,175.64	0.00	(110,175.64)	330,527.00	0.00
OFFICE EQUIP & SUPPLIES								
09-00-6444.00.00 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-00-8000.00.00 Misc rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL	330,527.00	27,543.92	0.00	110,175.64	0.00	(110,175.64)	330,527.00	0.00
TOTAL EXPENDITURES	330,527.00	27,543.92	0.00	110,175.64	0.00	(110,175.64)	330,527.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	250.00	20.83	0.00	83.36	252,746.84	252,663.48	(252,496.84)	=====
	=====	=====	=====	=====	=====	=====	=====	=====

11 -WATER
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
WATER DEPARTMENT	2,245,500.00	187,125.01	0.00	748,499.92	592,000.42	(156,499.50)	1,653,499.58	26.36
TOTAL REVENUES	2,245,500.00	187,125.01	0.00	748,499.92	592,000.42	(156,499.50)	1,653,499.58	26.36
<u>EXPENDITURE SUMMARY</u>								
WATER DEPARTMENT	2,140,693.79	178,391.17	3,805.62	713,564.43	368,454.07	(345,110.36)	1,772,239.72	17.21
TOTAL EXPENDITURES	2,140,693.79	178,391.17	3,805.62	713,564.43	368,454.07	(345,110.36)	1,772,239.72	17.21
REVENUES OVER/ (UNDER) EXPENDITURES	104,806.21	8,733.84	(3,805.62)	34,935.49	223,546.35	188,610.86	(118,740.14)	213.29

11 -WATER
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
WATER DEPARTMENT								
TAXES								
11-00-4112.00.00 Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANCHISE/ROW								
11-00-4240.00.00 Garbage Franchise&Proc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FRANCHISE/ROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING REVENUE								
11-00-4335.00.00 Garbage Revenue	355,000.00	29,583.33	0.00	118,333.36	93,012.50	(25,320.86)	261,987.50	26.20
11-00-4350.00.00 Water Revenue	1,790,000.00	149,166.67	0.00	596,666.64	475,402.92	(121,263.72)	1,314,597.08	26.56
11-00-4352.00.00 Water Late Fee Revenue	35,000.00	2,916.67	0.00	11,666.64	10,280.00	(1,386.64)	24,720.00	29.37
11-00-4353.00.00 Water Lock-Off Fee Rev	7,500.00	625.00	0.00	2,500.00	2,070.00	(430.00)	5,430.00	27.60
11-00-4354.00.00 Water Tap Fee Revenue	50,000.00	4,166.67	0.00	16,666.64	9,520.00	(7,146.64)	40,480.00	19.04
11-00-4355.00.00 Water Connection Fee R	7,500.00	625.00	0.00	2,500.00	1,590.00	(910.00)	5,910.00	21.20
TOTAL OPERATING REVENUE	2,245,000.00	187,083.34	0.00	748,333.28	591,875.42	(156,457.86)	1,653,124.58	26.36
LICENSES, FEES, & PERMITS								
11-00-4630.00.00 Returned Check Fee Rev	500.00	41.67	0.00	166.64	125.00	(41.64)	375.00	25.00
11-00-4631.00.00 Credit Card Fee Overag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LICENSES, FEES, & PERMITS	500.00	41.67	0.00	166.64	125.00	(41.64)	375.00	25.00
GRANTS & INSURANCE CLAIM								
11-00-4840.00.00 INSURANCE CLAIMS PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
11-00-4980.00.00 Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-4990.00.00 METER & MATERIAL RECYC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER DEPARTMENT	2,245,500.00	187,125.01	0.00	748,499.92	592,000.42	(156,499.50)	1,653,499.58	26.36
TOTAL REVENUES	2,245,500.00	187,125.01	0.00	748,499.92	592,000.42	(156,499.50)	1,653,499.58	26.36

11 -WATER
WATER DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICES								
11-00-6000.00.00 DEBT SERVICE GOV(PRINC	78,500.00	6,541.67	0.00	26,166.64	0.00	(26,166.64)	78,500.00	0.00
11-00-6001.00.00 DEBT SERVICE GOV(INTER	12,651.00	1,054.25	0.00	4,217.00	0.00	(4,217.00)	12,651.00	0.00
TOTAL DEBT SERVICES	91,151.00	7,595.92	0.00	30,383.64	0.00	(30,383.64)	91,151.00	0.00
PERSONNEL								
11-00-6110.00.00 Salaries	197,656.40	16,471.37	0.00	65,885.44	31,068.55	(34,816.89)	166,587.85	15.72
11-00-6111.00.00 Hourly	247,055.90	20,587.99	0.00	82,351.98	46,364.36	(35,987.62)	200,691.54	18.77
11-00-6112.00.00 Overtime	2,000.00	166.67	0.00	666.64	661.50	(5.14)	1,338.50	33.08
11-00-6114.00.00 Longevity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6115.00.00 Certificate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6118.00.00 FICA	30,264.08	2,522.01	0.00	10,088.00	5,080.06	(5,007.94)	25,184.02	16.79
11-00-6118.01.00 MEDICARE	6,494.87	541.24	0.00	2,164.95	1,188.01	(976.94)	5,306.86	18.29
11-00-6119.00.00 Suta	2,167.20	180.60	0.00	722.40	0.00	(722.40)	2,167.20	0.00
11-00-6120.00.00 Health Insurance	50,264.52	4,188.71	3,619.35	16,754.84	10,390.22	(6,364.62)	39,874.30	20.67
11-00-6120.01.00 Health Insurance Consu	0.00	0.00	186.27	0.00	351.27	(351.27)	(351.27)	0.00
11-00-6122.00.00 Workers Comp	10,440.00	870.00	0.00	3,480.00	0.00	(3,480.00)	10,440.00	0.00
11-00-6124.00.00 TMRS	55,695.82	4,641.32	0.00	18,565.26	5,719.72	(12,845.54)	49,976.10	10.27
11-00-6127.00.00 Uniforms	3,000.00	250.00	0.00	1,000.00	167.78	(832.22)	2,832.22	5.59
11-00-6150.00.00 Meals	1,100.00	91.67	0.00	366.64	0.00	(366.64)	1,100.00	0.00
11-00-6160.00.00 Training	4,129.00	344.08	0.00	1,376.36	126.94	(1,249.42)	4,002.06	3.07
11-00-6162.00.00 Travel (for any purpos	50.00	4.17	0.00	16.64	0.00	(16.64)	50.00	0.00
11-00-6166.00.00 Publications	100.00	8.33	0.00	33.36	48.28	14.92	51.72	48.28
11-00-6167.00.00 Hotels & Lodging	800.00	66.67	0.00	266.64	450.34	183.70	349.66	56.29
11-00-6191.00.00 Drug Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	611,217.79	50,934.83	3,805.62	203,739.15	101,617.03	(102,122.12)	509,600.76	16.63
LEGAL/AUDIT								
11-00-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6212.01.00 Risk Pool Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6213.00.00 Engineering Fees	50,000.00	4,166.67	0.00	16,666.64	0.00	(16,666.64)	50,000.00	0.00
11-00-6214.00.00 Consulting	11,000.00	916.67	0.00	3,666.64	0.00	(3,666.64)	11,000.00	0.00
11-00-6216.00.00 STATE PERMIT/LEGAL	4,350.00	362.50	0.00	1,450.00	4,233.60	2,783.60	116.40	97.32
11-00-6253.00.00 COLLECTIONS MVBA	7,000.00	583.33	0.00	2,333.36	2,184.80	(148.56)	4,815.20	31.21
TOTAL LEGAL/AUDIT	72,350.00	6,029.17	0.00	24,116.64	6,418.40	(17,698.24)	65,931.60	8.87
CAPITAL EXPENDITURES								
11-00-6300.00.00 Capital Improvement	10,000.00	833.33	0.00	3,333.36	825.17	(2,508.19)	9,174.83	8.25
11-00-6305.00.00 Capital Replacement PR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6306.00.00 VEHICLES	0.00	0.00	0.00	0.00	(164.75)	(164.75)	164.75	0.00
11-00-6307.00.00 COMPUTERS & SOFTWARE	7,125.00	593.75	0.00	2,375.00	1,060.55	(1,314.45)	6,064.45	14.88
TOTAL CAPITAL EXPENDITURES	17,125.00	1,427.08	0.00	5,708.36	1,720.97	(3,987.39)	15,404.03	10.05

11 -WATER
WATER DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
OFFICE EQUIP & SUPPLIES								
11-00-6410.00.00 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6412.00.00 Postage, Freight, & De	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
11-00-6413.00.00 EXTRACO IT COMPUTER SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6415.00.00 IT System License (Tyl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6416.00.00 Advertising & Legal No	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6417.00.00 Office Furniture-Equip	1,800.00	150.00	0.00	600.00	975.75	375.75	824.25	54.21
11-00-6421.00.00 Telephones	2,000.00	166.67	0.00	666.64	539.60	(127.04)	1,460.40	26.98
11-00-6422.00.00 Cell Phones & Pagers	1,400.00	116.67	0.00	466.64	0.00	(466.64)	1,400.00	0.00
11-00-6423.00.00 Internet Service	1,800.00	150.00	0.00	600.00	103.48	(496.52)	1,696.52	5.75
11-00-6424.00.00 Electricity	17,000.00	1,416.67	0.00	5,666.64	4,093.44	(1,573.20)	12,906.56	24.08
11-00-6446.00.00 Copier Lease	3,500.00	291.67	0.00	1,166.64	0.00	(1,166.64)	3,500.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	37,500.00	3,125.01	0.00	12,499.92	5,712.27	(6,787.65)	31,787.73	15.23
FUEL & EQUIPMENT								
11-00-6511.00.00 Fuel & Oil	16,000.00	1,333.33	0.00	5,333.36	1,482.78	(3,850.58)	14,517.22	9.27
11-00-6512.00.00 Tap Materials	8,000.00	666.67	0.00	2,666.64	0.00	(2,666.64)	8,000.00	0.00
11-00-6513.00.00 Road Construction Mate	4,000.00	333.33	0.00	1,333.36	0.00	(1,333.36)	4,000.00	0.00
11-00-6516.00.00 Minor Equipment & Tool	1,700.00	141.67	0.00	566.64	16.40	(550.24)	1,683.60	0.96
11-00-6517.00.00 Chemicals	8,000.00	666.67	0.00	2,666.64	2,177.45	(489.19)	5,822.55	27.22
11-00-6517.01.00 Insecticides & Herbici	300.00	25.00	0.00	100.00	0.00	(100.00)	300.00	0.00
11-00-6518.00.00 Batteries/Tires/Access	3,300.00	275.00	0.00	1,100.00	423.60	(676.40)	2,876.40	12.84
11-00-6519.00.00 Materials & Supplies	32,000.00	2,666.67	0.00	10,666.64	2,183.24	(8,483.40)	29,816.76	6.82
11-00-6520.00.00 Tools	500.00	41.67	0.00	166.64	46.59	(120.05)	453.41	9.32
11-00-6521.00.00 Water Meters	15,000.00	1,250.00	0.00	5,000.00	5,158.20	158.20	9,841.80	34.39
11-00-6525.00.00 Heat & Air Conditionin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6530.00.00 Equipment Rental/Lease	1,000.00	83.33	0.00	333.36	0.00	(333.36)	1,000.00	0.00
11-00-6540.00.00 Protective Gear	1,500.00	125.00	0.00	500.00	327.88	(172.12)	1,172.12	21.86
TOTAL FUEL & EQUIPMENT	91,300.00	7,608.34	0.00	30,433.28	11,816.14	(18,617.14)	79,483.86	12.94
MAINTENANCE & REPAIRS								
11-00-6610.00.00 Vehicle Maintenance &	1,500.00	125.00	0.00	500.00	191.83	(308.17)	1,308.17	12.79
11-00-6611.00.00 Contrator/Contractor S	5,000.00	416.67	0.00	1,666.64	4,488.00	2,821.36	512.00	89.76
11-00-6630.00.00 Equipment Maintenance	10,000.00	833.33	0.00	3,333.36	2,064.68	(1,268.68)	7,935.32	20.65
11-00-6640.00.00 Building & Structure M	400.00	33.33	0.00	133.36	66.25	(67.11)	333.75	16.56
11-00-6645.00.00 Water Testing	10,000.00	833.33	0.00	3,333.36	1,523.00	(1,810.36)	8,477.00	15.23
11-00-6650.00.00 Janitorial Services &	350.00	29.17	0.00	116.64	0.00	(116.64)	350.00	0.00
TOTAL MAINTENANCE & REPAIRS	27,250.00	2,270.83	0.00	9,083.36	8,333.76	(749.60)	18,916.24	30.58
BANK & FINANCE FEES								
11-00-6750.00.00 Property & Liability I	6,700.00	558.33	0.00	2,233.36	132.30	(2,101.06)	6,567.70	1.97
TOTAL BANK & FINANCE FEES	6,700.00	558.33	0.00	2,233.36	132.30	(2,101.06)	6,567.70	1.97

11 -WATER
WATER DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>DEPR. & OPER. TRANSFERS</u>								
11-00-6810.00.00 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPR. & OPER. TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER</u>								
11-00-6911.00.00 Bulk Water Purchases	735,000.00	61,250.00	0.00	245,000.00	149,713.45 (95,286.55)	585,286.55	20.37	
11-00-6912.00.00 Garbage - Wholesale Se	325,000.00	27,083.33	0.00	108,333.36	82,810.75 (25,522.61)	242,189.25	25.48	
11-00-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6950.00.00 Association Dues	700.00	58.33	0.00	233.36	179.00 (54.36)	521.00	25.57	
11-00-6980.00.00 Bad Debt Expense	400.00	33.33	0.00	133.36	0.00 (133.36)	400.00	0.00	
11-00-6985.00.00 Cash Over and Short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-00-6990.00.00 Water & Sewer Franchis	125,000.00	10,416.67	0.00	41,666.64	0.00 (41,666.64)	125,000.00	0.00	
TOTAL OTHER	1,186,100.00	98,841.66	0.00	395,366.72	232,703.20 (162,663.52)	953,396.80	19.62	
TOTAL WATER DEPARTMENT	2,140,693.79	178,391.17	3,805.62	713,564.43	368,454.07 (345,110.36)	1,772,239.72	0.00	
TOTAL EXPENDITURES	2,140,693.79	178,391.17	3,805.62	713,564.43	368,454.07 (345,110.36)	1,772,239.72	17.21	
REVENUES OVER/ (UNDER) EXPENDITURES	104,806.21	8,733.84 (3,805.62)	34,935.49	223,546.35	188,610.86 (118,740.14)	=====	=====	=====

13 -WASTEWATER
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
SEWER DEPARTMENT	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
TOTAL REVENUES	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
<u>EXPENDITURE SUMMARY</u>								
SEWER DEPARTMENT	75,000.00	6,250.01	0.00	24,999.92	20,881.40	(4,118.52)	54,118.60	27.84
TOTAL EXPENDITURES	75,000.00	6,250.01	0.00	24,999.92	20,881.40	(4,118.52)	54,118.60	27.84
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(0.01)	0.00	0.08	(1,868.01)	(1,868.09)	1,868.01	0.00

13 -WASTEWATER
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
SEWER DEPARTMENT								
=====								
OPERATING REVENUE								
13-00-4357.00.00 Wastewater Revenue	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
TOTAL OPERATING REVENUE	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
INTEREST EARNED								
13-00-4411.00.00 Interest Earned - TexP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST EARNED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS IN								
13-00-4770.00.00 TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
13-00-4980.00.00 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SEWER DEPARTMENT	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
TOTAL REVENUES	75,000.00	6,250.00	0.00	25,000.00	19,013.39	(5,986.61)	55,986.61	25.35
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13 -WASTEWATER
SEWER DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.3%

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICES								
13-00-6000.00.00 DEBT SERVICE GOV(PRINC	44,477.00	3,706.42	0.00	14,825.64	0.00	(14,825.64)	44,477.00	0.00
13-00-6001.00.00 DEBT SERVICE GOV(INTER	7,689.00	640.75	0.00	2,563.00	0.00	(2,563.00)	7,689.00	0.00
TOTAL DEBT SERVICES	52,166.00	4,347.17	0.00	17,388.64	0.00	(17,388.64)	52,166.00	0.00
PERSONNEL								
13-00-6122.00.00 Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6160.00.00 Training	3,144.00	262.00	0.00	1,048.00	455.00	(593.00)	2,689.00	14.47
TOTAL PERSONNEL	3,144.00	262.00	0.00	1,048.00	455.00	(593.00)	2,689.00	14.47
LEGAL/AUDIT								
13-00-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6216.00.00 Engineer / State Permi	1,250.00	104.17	0.00	416.64	1,250.00	833.36	0.00	100.00
13-00-6253.00.00 Bad Debt Collection Se	300.00	25.00	0.00	100.00	0.00	(100.00)	300.00	0.00
TOTAL LEGAL/AUDIT	1,550.00	129.17	0.00	516.64	1,250.00	733.36	300.00	80.65
CAPITAL EXPENDITURES								
13-00-6305.00.00 Capital Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIP & SUPPLIES								
13-00-6412.00.00 Postage, Freight, & De	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6421.00.00 Telephones	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6422.00.00 Cell Phones & Pagers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6423.00.00 Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6424.00.00 Electricity	3,300.00	275.00	0.00	1,100.00	736.03	(363.97)	2,563.97	22.30
TOTAL OFFICE EQUIP & SUPPLIES	3,300.00	275.00	0.00	1,100.00	736.03	(363.97)	2,563.97	22.30
FUEL & EQUIPMENT								
13-00-6511.00.00 fuel and oil	1,200.00	100.00	0.00	400.00	0.00	(400.00)	1,200.00	0.00
13-00-6512.00.00 Tap Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6516.00.00 Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6517.00.00 Chemicals	1,800.00	150.00	0.00	600.00	545.70	(54.30)	1,254.30	30.32
13-00-6519.00.00 Materials & Supplies	500.00	41.67	0.00	166.64	0.00	(166.64)	500.00	0.00
13-00-6540.00.00 Protective Gear	140.00	11.67	0.00	46.64	0.00	(46.64)	140.00	0.00
13-00-6590.00.00 Sludge Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUEL & EQUIPMENT	3,640.00	303.34	0.00	1,213.28	545.70	(667.58)	3,094.30	14.99
MAINTENANCE & REPAIRS								
13-00-6611.00.00 Contractor/contract se	400.00	33.33	0.00	133.36	0.00	(133.36)	400.00	0.00
13-00-6630.00.00 Equipment Maintenance	4,000.00	333.33	0.00	1,333.36	1,822.29	488.93	2,177.71	45.56
13-00-6640.00.00 Building & Structure M	200.00	16.67	0.00	66.64	0.00	(66.64)	200.00	0.00
13-00-6646.00.00 Sewer Testing	6,000.00	500.00	0.00	2,000.00	1,440.00	(560.00)	4,560.00	24.00
13-00-6650.00.00 Janitorial Services &	100.00	8.33	0.00	33.36	0.00	(33.36)	100.00	0.00
TOTAL MAINTENANCE & REPAIRS	10,700.00	891.66	0.00	3,566.72	3,262.29	(304.43)	7,437.71	30.49

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

13 -WASTEWATER
SEWER DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
BANK & FINANCE FEES								
13-00-6750.00.00 Property & Liability I	500.00	41.67	0.00	166.64	14,632.38	14,465.74	(14,132.38) 2,926.48	
TOTAL BANK & FINANCE FEES	500.00	41.67	0.00	166.64	14,632.38	14,465.74	(14,132.38) 2,926.48	
DEPR. & OPER. TRANSFERS								
13-00-6810.00.00 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPR. & OPER. TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER								
13-00-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6950.00.00 Association Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-00-6999.00.00 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SEWER DEPARTMENT	75,000.00	6,250.01	0.00	24,999.92	20,881.40 (4,118.52)		54,118.60	0.00
TOTAL EXPENDITURES	75,000.00	6,250.01	0.00	24,999.92	20,881.40 (4,118.52)		54,118.60	27.84
REVENUES OVER/ (UNDER) EXPENDITURES	0.00 (0.01)		0.00	0.08 (1,868.01)	(1,868.09)		1,868.01	
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15 -MARINA
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
MARINA DEPARTMENT	315,000.00	26,250.01	0.00	104,999.92	71,839.50	(33,160.42)	243,160.50	22.81
TOTAL REVENUES	315,000.00	26,250.01	0.00	104,999.92	71,839.50	(33,160.42)	243,160.50	22.81
<u>EXPENDITURE SUMMARY</u>								
MARINA DEPARTMENT	260,109.93	21,675.84	731.05	86,703.21	29,715.73	(56,987.48)	230,394.20	11.42
TOTAL EXPENDITURES	260,109.93	21,675.84	731.05	86,703.21	29,715.73	(56,987.48)	230,394.20	11.42
REVENUES OVER/ (UNDER) EXPENDITURES	54,890.07	4,574.17	(731.05)	18,296.71	42,123.77	23,827.06	12,766.30	76.74

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

15 -MARINA
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
MARINA DEPARTMENT								
TAXES								
15-00-4000.00.00 BOAT STALL APPLICATION								
15-00-4001.00.00 RETAINED EARNINGS PER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COURT								
15-00-4320.00.00 Marina Boat Stall Rent	257,750.00	21,479.17	0.00	85,916.64	64,685.00	(21,231.64)	193,065.00	25.10
15-00-4321.00.00 Marina Locker Rental R	4,650.00	387.50	0.00	1,550.00	1,098.00	(452.00)	3,552.00	23.61
15-00-4322.00.00 Marina Electrical Reve	2,000.00	166.67	0.00	666.64	370.50	(296.14)	1,629.50	18.53
15-00-4323.00.00 Vending Merchandise	600.00	50.00	0.00	200.00	6.00	(194.00)	594.00	1.00
15-00-4325.00.00 Marina Gas & Oil Reven	50,000.00	4,166.67	0.00	16,666.64	5,663.00	(11,003.64)	44,337.00	11.33
15-00-4326.00.00 Marina Late Fee Revenu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-4327.00.00 Retained Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COURT	315,000.00	26,250.01	0.00	104,999.92	71,822.50	(33,177.42)	243,177.50	22.80
INTEREST EARNED								
15-00-4410.00.00 Interest Earned - Chec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-4411.00.00 Interest Earned - TexP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST EARNED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS & INSURANCE CLAIM								
15-00-4840.00.00 INSURANCE CLAIMS PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES								
15-00-4980.00.00 Gain on Sale of Fixed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-4999.00.00 Miscellaneous Revenue	0.00	0.00	0.00	0.00	17.00	17.00	(17.00)	0.00
TOTAL USER FEES	0.00	0.00	0.00	0.00	17.00	17.00	(17.00)	0.00
TOTAL MARINA DEPARTMENT	315,000.00	26,250.01	0.00	104,999.92	71,839.50	(33,160.42)	243,160.50	22.81
TOTAL REVENUES	315,000.00	26,250.01	0.00	104,999.92	71,839.50	(33,160.42)	243,160.50	22.81

15 -MARINA
MARINA DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICES								
15-00-6000.00.00 DEBT SERVICE GOV (PRIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6001.00.00 DEBT SERVICE GOV (INTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONNEL								
15-00-6110.00.00 Salaries	106,863.35	8,905.28	0.00	35,621.11	14,098.46	(21,522.65)	92,764.89	13.19
15-00-6111.00.00 Hourly	0.00	0.00	0.00	0.00	1,853.30	(1,853.30)	1,853.30	0.00
15-00-6111.01.00 Part-Time Hourly	11,000.00	916.67	0.00	3,666.64	430.00	(3,236.64)	10,570.00	3.91
15-00-6112.00.00 Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6113.00.00 Vacation Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6114.00.00 Longevity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6115.00.00 Certificate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6117.00.00 Contract Services & Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6118.00.00 FICA	7,307.52	608.96	0.00	2,435.84	898.74	(1,537.10)	6,408.78	12.30
15-00-6118.01.00 MEDICARE	1,709.02	142.42	0.00	569.66	210.17	(359.49)	1,498.85	12.30
15-00-6119.00.00 Suta	721.55	60.13	0.00	240.51	5.15	(235.36)	716.40	0.71
15-00-6120.00.00 Health Insurance	9,932.52	827.71	704.44	3,310.84	2,360.51	(950.33)	7,572.01	23.77
15-00-6120.01.00 Health Insurance Consu	0.00	0.00	26.61	0.00	54.11	(54.11)	0.00	0.00
15-00-6122.00.00 Workers Comp	2,261.50	188.46	0.00	753.82	0.00	(753.82)	2,261.50	0.00
15-00-6123.00.00 PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6124.00.00 TMRS	12,614.47	1,051.21	0.00	4,204.79	1,248.34	(2,956.45)	11,366.13	9.90
15-00-6127.00.00 Uniforms	400.00	33.33	0.00	133.36	0.00	(133.36)	400.00	0.00
15-00-6150.00.00 Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6160.00.00 Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6162.00.00 Travel (for any purpos	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6163.00.00 Mileage & Vehicle Reim	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6164.00.00 Vehicle Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6191.00.00 DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	152,809.93	12,734.17	731.05	50,936.57	21,158.78	(29,777.79)	131,651.15	13.85
LEGAL/AUDIT								
15-00-6210.00.00 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6212.00.00 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6212.01.00 Risk Pool Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6213.00.00 ENGINNERING AND LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6214.00.00 Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6216.00.00 Engineer / State Permi	5,000.00	416.67	0.00	1,666.64	0.00	(1,666.64)	5,000.00	0.00
15-00-6253.00.00 Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LEGAL/AUDIT	5,000.00	416.67	0.00	1,666.64	0.00	(1,666.64)	5,000.00	0.00
CAPITAL EXPENDITURES								
15-00-6300.00.00 Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6305.00.00 Capital Replacement	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
15-00-6306.00.00 VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6307.00.00 COMPUTERS & SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

15 -MARINA
MARINA DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
OFFICE EQUIP & SUPPLIES								
15-00-6410.00.00 Office Supplies	300.00	25.00	0.00	100.00	0.00 (100.00)	300.00	0.00	
15-00-6412.00.00 Postage, Freight, & De	800.00	66.67	0.00	266.64	0.00 (266.64)	800.00	0.00	
15-00-6413.00.00 Extraco IT computer su	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6414.00.00 Computer System Suppor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6415.00.00 IT System License (Tyl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6416.00.00 ADVERTISEMENT	200.00	16.67	0.00	66.64	0.00 (66.64)	200.00	0.00	
15-00-6421.00.00 Telephones	750.00	62.50	0.00	250.00	167.04 (82.96)	582.96	22.27	
15-00-6422.00.00 Cell Phones & Pagers	800.00	66.67	0.00	266.64	0.00 (266.64)	800.00	0.00	
15-00-6423.00.00 Internet Service	1,500.00	125.00	0.00	500.00	103.48 (396.52)	1,396.52	6.90	
15-00-6424.00.00 Electricity	4,000.00	333.33	0.00	1,333.36	781.32 (552.04)	3,218.68	19.53	
15-00-6425.00.00 Garbage Dumpsters	1,300.00	108.33	0.00	433.36	124.17 (309.19)	1,175.83	9.55	
15-00-6441.00.00 Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6446.00.00 Copier Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OFFICE EQUIP & SUPPLIES	9,650.00	804.17	0.00	3,216.64	1,176.01 (2,040.63)	8,473.99	12.19	
FUEL & EQUIPMENT								
15-00-6511.00.00 Fuel & Oil	45,000.00	3,750.00	0.00	15,000.00	466.42 (14,533.58)	44,533.58	1.04	
15-00-6516.00.00 Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6519.00.00 Materials & Supplies	600.00	50.00	0.00	200.00	167.88 (32.12)	432.12	27.98	
15-00-6520.00.00 Minor Tools	200.00	16.67	0.00	66.64	0.00 (66.64)	200.00	0.00	
15-00-6525.00.00 Portable Rest Room	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6591.00.00 Fuel Shrinkage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FUEL & EQUIPMENT	45,800.00	3,816.67	0.00	15,266.64	634.30 (14,632.34)	45,165.70	1.38	
MAINTENANCE & REPAIRS								
15-00-6610.00.00 Vehicle Maintenance &	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6620.00.00 Radio Maintenance & Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6630.00.00 Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6640.00.00 Building & Structure M	5,000.00	416.67	0.00	1,666.64	2,215.00	548.36	2,785.00	44.30
TOTAL MAINTENANCE & REPAIRS	5,000.00	416.67	0.00	1,666.64	2,215.00	548.36	2,785.00	44.30
BANK & FINANCE FEES								
15-00-6710.00.00 Bank & Lender Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6720.00.00 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6750.00.00 Property & Liability I	0.00	0.00	0.00	0.00	3,006.64	3,006.64 (3,006.64)	0.00	
15-00-6752.00.00 Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6790.00.00 Defalcation Expense -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6791.00.00 Defalcation Expense -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6792.00.00 Defalcation Expense -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BANK & FINANCE FEES	0.00	0.00	0.00	0.00	3,006.64	3,006.64 (3,006.64)	0.00	
DEPR. & OPER. TRANSFERS								
15-00-6810.00.00 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15-00-6840.01.00 Insurance Claim - Mari	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DEPR. & OPER. TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

15 -MARINA
MARINA DEPARTMENT
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
15-00-8100.00.00 Operating Transfers To	25,000.00	2,083.33	0.00	8,333.36	0.00	(8,333.36)	25,000.00	0.00
TOTAL	25,000.00	2,083.33	0.00	8,333.36	0.00	(8,333.36)	25,000.00	0.00
OTHER								
15-00-6917.00.00 Vending Machine Mercha	750.00	62.50	0.00	250.00	0.00	(250.00)	750.00	0.00
15-00-6918.00.00 Water Usage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6940.00.00 Corps of Engineers Lea	6,100.00	508.33	0.00	2,033.36	1,525.00	(508.36)	4,575.00	25.00
15-00-6950.00.00 Associaton Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-00-6999.00.00 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	6,850.00	570.83	0.00	2,283.36	1,525.00	(758.36)	5,325.00	22.26
TOTAL MARINA DEPARTMENT	260,109.93	21,675.84	731.05	86,703.21	29,715.73	(56,987.48)	230,394.20	0.00
TOTAL EXPENDITURES	260,109.93	21,675.84	731.05	86,703.21	29,715.73	(56,987.48)	230,394.20	11.42
REVENUES OVER/ (UNDER) EXPENDITURES	54,890.07	4,574.17	(731.05)	18,296.71	42,123.77	23,827.06	12,766.30	=====
	=====	=====	=====	=====	=====	=====	=====	=====

17 -HOTEL OCCUPANCY TAX
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
Hotel & Occupancy Tax	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
TOTAL REVENUES	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
<u>EXPENDITURE SUMMARY</u>								
Hotel & Occupancy Tax	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
TOTAL EXPENDITURES	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	1,593.40	1,593.40	(1,593.40)	0.00

17 -HOTEL OCCUPANCY TAX
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
Hotel & Occupancy Tax								
TAXES								
17-00-4190.00.00 Hotel Occupancy Tax Re	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
TOTAL TAXES	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
TOTAL Hotel & Occupancy Tax	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
TOTAL REVENUES	10,000.00	833.33	0.00	3,333.36	1,593.40	(1,739.96)	8,406.60	15.93
=====								

17 -HOTEL OCCUPANCY TAX
Hotel & Occupancy Tax
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
OTHER								
17-00-6940.00.00 Community Activities	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
TOTAL OTHER	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
TOTAL Hotel & Occupancy Tax	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
TOTAL EXPENDITURES	10,000.00	833.33	0.00	3,333.36	0.00	(3,333.36)	10,000.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	1,593.40	1,593.40	(1,593.40)	=====
	=====	=====	=====	=====	=====	=====	=====	=====

18 -FEDERAL GRANT FUNDING
FINANCIAL SUMMARY

Item a.

% OF YEAR COMPLETED: 33.3

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>								
ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

18 -FEDERAL GRANT FUNDING
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
GENERAL								
=====								
TAXES								
18-00-4190.00.00 Hotel Occupancy Tax Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS & INSURANCE CLAIM								
18-00-4810.00.00 CARES Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS & INSURANCE CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=====								

18 -FEDERAL GRANT FUNDING
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-10-6300.01.00 Capital Imprvmt / Lobb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-10-6301.00.00 MEETING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-10-6305.00.00 SM BUS GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-10-6310.00.00 Medical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18 -FEDERAL GRANT FUNDING
WATER
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-11-6300.00.00 Utilities Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18 -FEDERAL GRANT FUNDING
POLICE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-20-6300.01.00 Capital / E-Ticket Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL & EQUIPMENT								
18-20-6540.00.00 PD Covid PPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUEL & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18 -FEDERAL GRANT FUNDING
MAINTENANCE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-30-6300.00.00 HAND STATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18 -FEDERAL GRANT FUNDING
LIBRARY
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-61-6300.01.00 Capital / Touchless Ch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18 -FEDERAL GRANT FUNDING
FIRE
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
18-80-6300.01.00 Capital / LUCAS Chest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

20 -CONSTRUCTION IN PROGRESS
FINANCIAL SUMMARY

Item a.

% OF YEAR COMPLETED: 33.3

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
Water	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	(76,477.76)	(76,477.76)	76,477.76	0.00

20 -CONSTRUCTION IN PROGRESS
REVENUES

Item a.

% OF YEAR COMPLETED: 33.35

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

20 -CONSTRUCTION IN PROGRESS
Water
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EXPENDITURES								
20-11-6300.00.00 Capital Improvement	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
TOTAL Water	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	76,477.76	76,477.76	(76,477.76)	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	(76,477.76)	(76,477.76)	76,477.76	
	=====	=====	=====	=====	=====	=====	=====	=====

99 -POOLED CASH
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>								
GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF MORGAN'S POINT RESORT
BUDGET vs ACTUAL REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

99 -POOLED CASH
REVENUES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
<hr/>								
GENERAL								
<hr/>								
TAXES								
99-00-4190.00.00 Hotel Occupancy Tax Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
INTEREST EARNED								
99-00-4444.00.00 OVER/SHORT CASH COLLEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST EARNED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
TOTAL GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

99 -POOLED CASH
GENERAL
DEPARTMENTAL EXPENDITURES

% OF YEAR COMPLETED: 33.35

Item a.

	CURRENT BUDGET	PERIOD BUDGET	CURRENT PERIOD	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE DIFFERENCE	BUDGET BALANCE	% OF BUDGET
OFFICE EQUIP & SUPPLIES								
99-00-6444.00.00 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EQUIP & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF MORGAN'S POINT RESORT – POLICE DEPARTMENT

MATTHEW D. SCHUETZE, CHIEF OF POLICE



Item b.

MONTHLY PROGRESS REPORT – DECEMBER 2022

INTRODUCTION & HIGHLIGHTS

Calls for Service for our agency saw a moderate increase from the previous month. Calls for Service, year to date, saw an increase from the previous year. The amount of traffic stops conducted remained constant with the previous month and remain to be on an increase over the years past. We saw an increase in the amount of citations issued and a decrease in the amount of warnings issued. We saw a slight increase in the number of reports we generated but saw a slight decrease in the amount of arrests that were made. Our average response times to Calls for Service increased slightly but remains consistent within our expectations. Please continue to read through our report for more details.

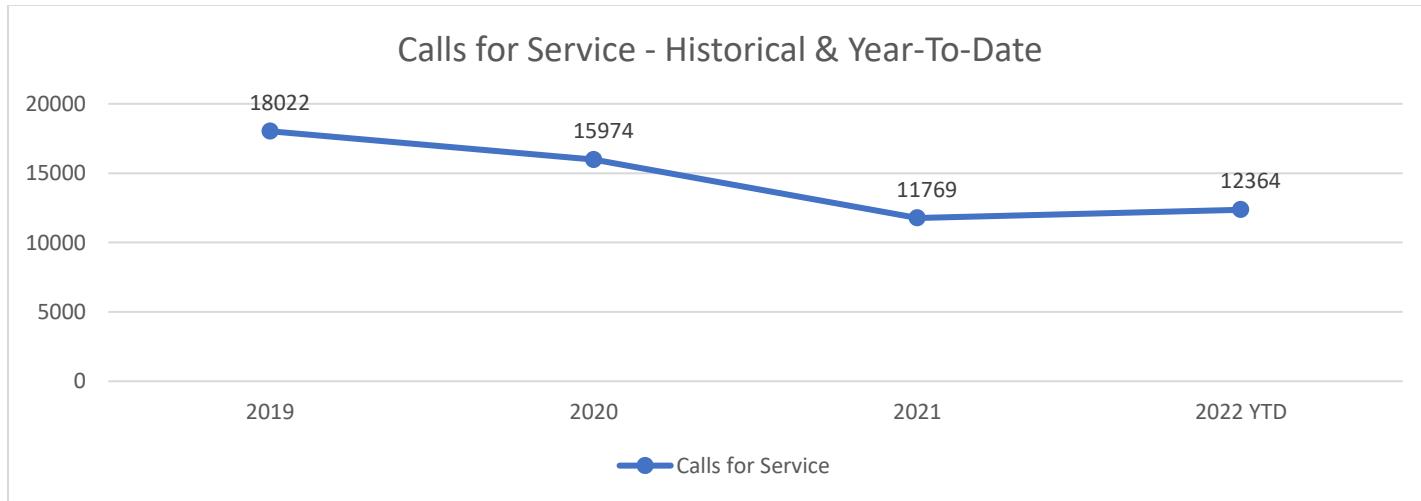
DEPARTMENT STATISTICS

Patrol Division Statistics

	Current Month	Previous Month	% Change
Calls for Service	1,064	843	26.2159% increase
Average Response Time (P3 and Higher Events)	4.73 Minutes	4.18 Minutes	13.1579% increase
Citations	34	15	126.667% increase
Warnings	54	57	5.26316% decrease
Arrests	5	6	16.6667% decrease
Reserve Officer Hours	9	36	75% decrease

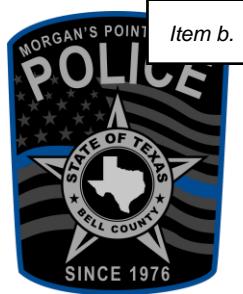
Note: These statistics represent reported and self-initiated 'Calls for Service' and not verified offenses.

Detailed statistics are attached at the end of this report.



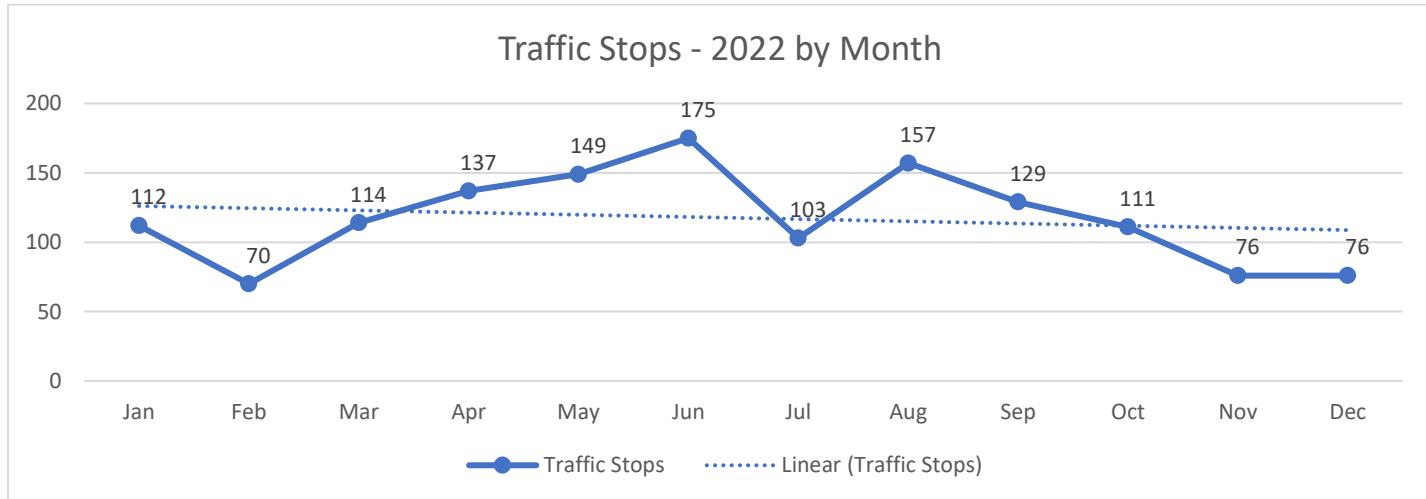
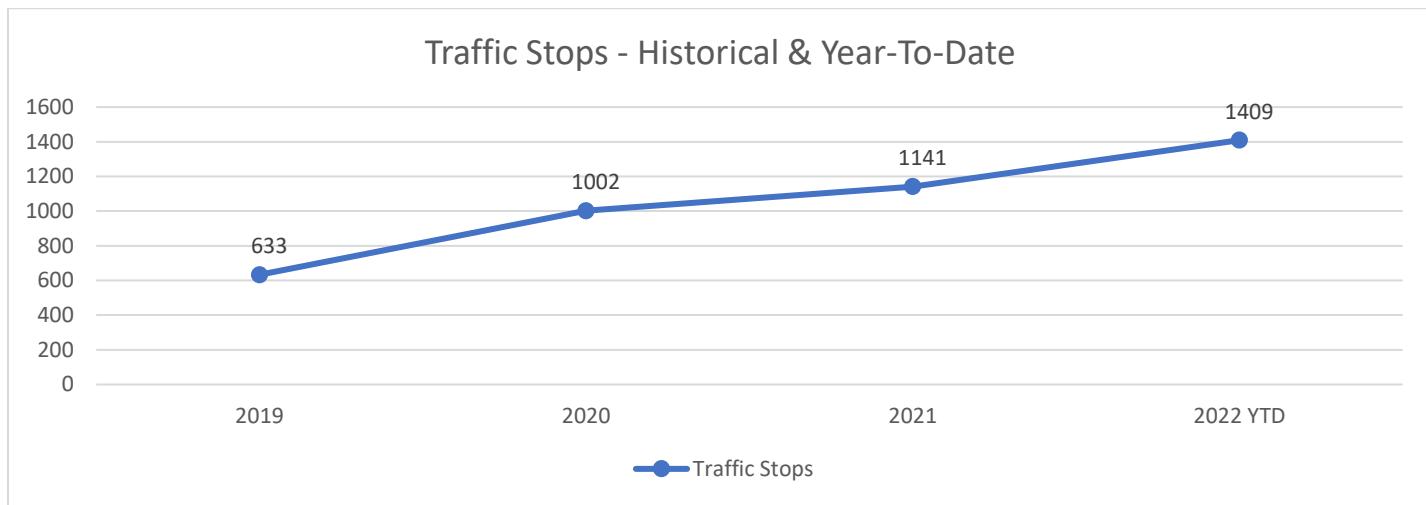
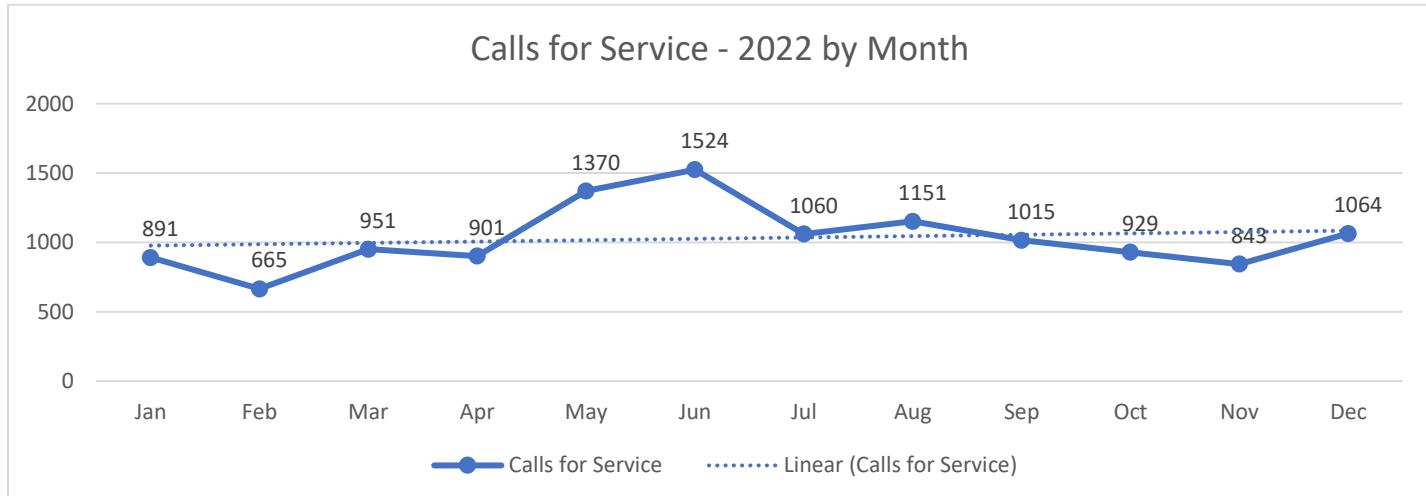
CITY OF MORGAN'S POINT RESORT – POLICE DEPARTMENT

MATTHEW D. SCHUETZE, CHIEF OF POLICE



Item b.

MONTHLY PROGRESS REPORT – DECEMBER 2022



CITY OF MORGAN'S POINT RESORT – POLICE DEPARTMENT

MATTHEW D. SCHUETZE, CHIEF OF POLICE



Item b.

MONTHLY PROGRESS REPORT – DECEMBER 2022

Incidents Reported and Documented with Written Report

During the month, our department had the following incidents or offenses that were documented:

OFFENSE TYPE / TITLE	COUNT
ACCIDENT INVOLVING DAMAGE TO VEHICLE>=\$200	1
ASSIST ANOTHER AGENCY	2
BURGLARY OF A VEHICLE	1
CRIMINAL TRESPASS	1
DRIVING WHILE LICENSE SUSPENDED REVOKED CANCELED OR DENIED	1
EVADING ARREST WITH VEHICLE	1
FRAUDULENT USE OR POSSESSION OF IDENTIFYING INFORMATION	2
INFORMATION ONLY	1
INVESTIGATION OF ANIMAL BITES	1
POSS CS PG 1/1-B <1G	1
POSSESSION CONTROLLED SUBSTANCE GROUP 2	1
POSSESSION MARIJUANA UNDER 2 OUNCES	2
PUBLIC INTOXICATION	1
THEFT-MAIL <=10 ADDRESSES - IBR 23D	1
TOTAL REPORTS: 17	

STAFF, EQUIPMENT, AND MAJOR PROJECTS

We are still seeking to fill two (2) full-time positions. We have taken possession of a K9 from the Houston K9 Academy. We are working to clear the animal, medically, with a veterinarian of our choosing. Officer Nipper begins K9 handler training at the Houston K9 Academy on January 16th and will be deploying in that training role for nine (9) weeks. The K9 vehicle was delivered to Defender Supply in Argyle, Texas for upfit of the equipment and electronics.

Department Personnel Detail

Name	Rank	TCOLE Certification	Tenure with City	Total Time as Peace Officer
Matthew Schuetze	Chief of Police	Master	11 Years, 4 Months	16 Years, 3 Months
Todd Hodge	Sergeant	Advanced	8 Years, 1 Month	9 Years, 4 Months
Gus McMillen	Officer	Advanced	14 Years, 10 Months	14 Years, 10 Months
Joshua Boersma	Officer	Basic	3 Years, 5 Months	3 Years, 8 Months

CITY OF MORGAN'S POINT RESORT – POLICE DEPARTMENT

MATTHEW D. SCHUETZE, CHIEF OF POLICE



MONTHLY PROGRESS REPORT – DECEMBER 2022

Michael Nipper	Officer	Advanced	13 Years, 9 Months	17 Years, 6 Months
Matthew Thompson	Officer	Advanced	11 Years, 8 Months	11 Years, 8 Months
Kyle Newsom	Officer	Advanced	6 Years, 7 Months	6 Years, 7 Months
Ralph Orlando	Officer	Master	16 Years, 9 Months	25 Years, 2 Months
Raul Vidro	Corporal	Advanced	13 Years, 7 Months	13 Years, 9 Months

Total Service Time to City: 100 Years, 0 Months

Total Peace Officer Experience of Department: 118 Years, 9 Months

Department Vehicles Detail

Unit Number	Year	Mileage	Make / Model	Assigned To
1501	2019	40,601	Chevrolet Silverado 1500	Matthew Schuetze
1502 (K9)	2015	-	Ford Interceptor Utility	-
1503	2020	28,918	Ford Interceptor Utility	Todd Hodge
1504	2020	24,300	Ford Interceptor Utility	Gus McMillen
1505	2017	65,931	Ford Interceptor Utility	Joshua Boersma
1506	2015	157,681	Chevrolet Tahoe	Michael Nipper
1507	2020	30,141	Ford Interceptor Utility	Matthew Thompson
1508	2016	154,650	Ford Interceptor Utility	Kyle Newsom
1509	2019	59,060	Ford Interceptor Utility	-
1515	2014	113,998	Chevrolet Tahoe	-
1517	2014	103,793	Chevrolet Tahoe	-
1531	2005	138,526	Ford Expedition	Joint PD/FD Use
1532	2008	96,917	Ford F-150	Jay Montgomery

2022 STRATEGIC GOALS

1. Develop and strengthen community partnerships and relations.
 - Provided comedic and educational messages to our residents and followers via Social Media platforms.

CITY OF MORGAN'S POINT RESORT – POLICE DEPARTMENT

MATTHEW D. SCHUETZE, CHIEF OF POLICE



MONTHLY PROGRESS REPORT – DECEMBER 2022

2. Improve quality of life and provide superior public safety for our residents.
 - Conducted multiple traffic stops in an effort to educate motorists in traffic safety. Consistent with our expectations, we issued more warnings than citations again this month.
3. Commit to the engagement and development of our team.
 - The Department held a joint recognition ceremony with the Fire Department on December 2nd and the following awards were presented:
 - Officer of the Year – Awarded to Officer Kyle Newsom
 - Distinguished Service – Officer Ralph Orlando
 - Commendation – Officer Michael Nipper
 - Letter of Recognition – Officer Joshua Boersma
 - Community Service Award – Officer Matthew Thompson
 - Phoenix Award – Officer Michael Nipper
 - Phoenix Award (Multiple) – Officer Joshua Boersma

Respectfully submitted,

Matthew D. Schuetze

Matthew D. Schuetze, AAS-CJ
Chief of Police

Attachments: Agency Monthly Report from Bell County Communications (4 Pages)
Morgan's Point Resort Dive Team Status Report (2 Pages)

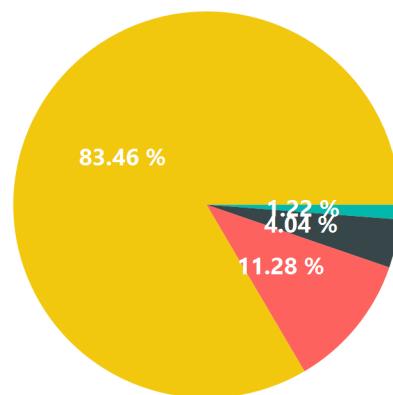
Monthly Report - MPPD

Previous Month



Event Priority	Event Count
1	13
2	43
3	120
4	888
Total	1064

Event Priority



- 1
- 2
- 3
- 4

Event Priority	Response Time	Start To Add Time	Add To Disp Time	Disp To En Rte Time	En Rte To Arv Time	Arv To Close Time
1	226	23	28	14	237	2045
2	259	60	102	27	313	914
3	212	60	188	60	302	970
4	4	0	0	15	1926	330

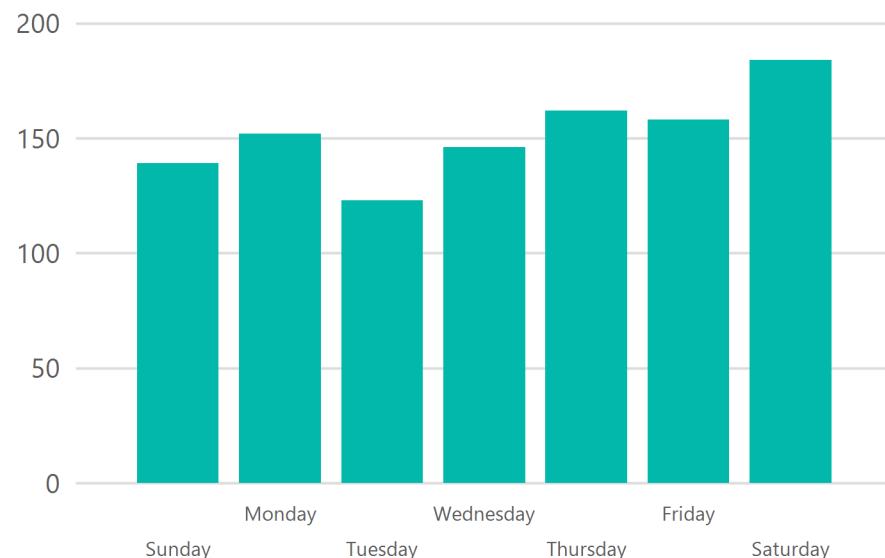
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Monthly Report - MPPD

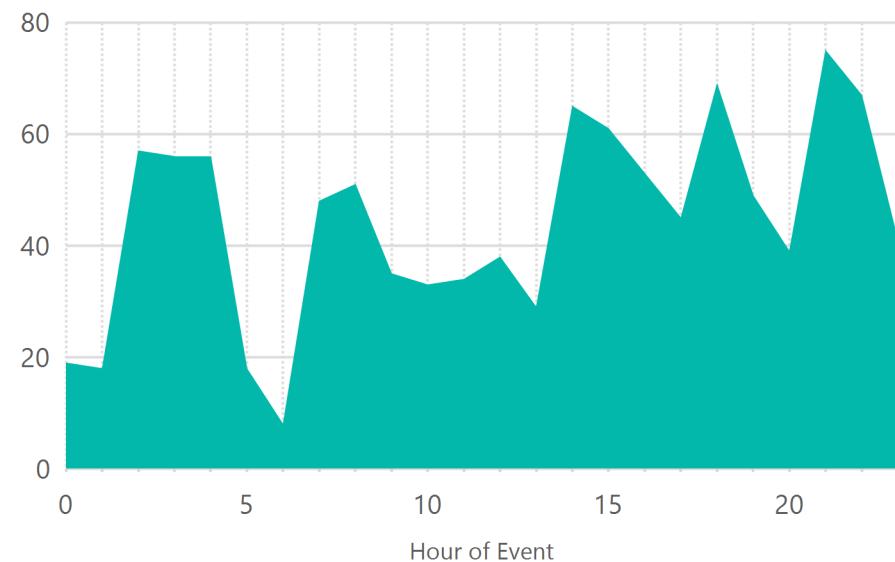
Previous Month



Event Counts by Day of Week



Event Counts by Hour of Day (24 hour)



Monthly Report - MPPD

Previous Month



Event Counts by Type

Event Type	Event Count
BUILDING CHECK	289
HOUSE WATCH	232
AREA CHECK	207
CITIZEN CONTACT	76
TRAFFIC STOP	76
MEET WITH COMPLAINANT	27
911	23
TRAFFIC/TRANSPORTATION ACCIDENTS	12
ALARM	10
ANIMAL	10
ESCORT	8
ADMIN DUTIES	7
SUSPICIOUS	7
CHEST PAIN (NON-TRAUMATIC)	7
CRIMINAL TRESPASS	5
ASSAULT/SEXUAL ASSAULT	5
RECKLESS DRIVER	5
ASSIST OTHER AGENCY	4
WELFARE CONCERN	4
ATTEMPT TO LOCATE	4
THEFT	3
WARRANT SERVICE	3
FALLS	3
BREATHING PROBLEMS	3
LOOSE LIVESTOCK	2
UNKNOWN STATUS (MAN DOWN)	2

Monthly Report - MPPD

Previous Month



UNCONSCIOUS/FAINTING (NEAR)	2
HARASSMENT-PHONE/WRITING	2
OPEN DOOR/WINDOW	2
VIOLATION CITY/CNTY ORDNANCE	1
STOLEN VEHICLE	1
TRANSFORMER ARCING	1
CONVULSIONS/SEIZURES	1
TRAFFIC HAZARD (DEBRIS ETC)	1
FOUND	1
STROKE	1
CRIMINAL MISCHIEF	1
CHOKING	1
CARBON MONOXIDE/INHALATION/HAZMAT/CBRN	1
HEMORRHAGE/LACERATIONS	1
CARDIAC OR RESPIRATORY ARREST/DEATH	1
STILL ALARM CAR DUMPSTER ETC	1
SEX OFFENSE	1
SHOTS FIRED	1
BURGLARY OF A VEHICLE	1
STRUCTURE FIRE	1
SICK PERSON	1
TRAFFIC OFFENSE	1
	5
Total	1064



Morgan's Point Resort Dive Team Status Report

December 31st, 2022

Dive Team Overview

Chief Of Police	Matthew Schuetze
Dive Team Coordinator	Gus McMillen
Deputy Coordinator - Incident Coordinator	Leonard Holdridge
Deputy Coordinator - Incident Coordinator	Tony Maskunas
Assistant - Incident Coordinator	Gary Belbeck

Summary

Executive Briefing

- 18 Dive team personnel attended the 12/10/22 Holiday Party /Meeting.

On November 27th, 2022, approx. shortly after midnight. Witnesses stated observing an unknown male fishing at the Balora Fishing Dock on Fort Hood at Lake Belton and shortly after was not to be seen or observed leaving the area.

Leonard Holdridge "Morgan's Point Resort Dive Team Incident Commander" (MPRDT) was contacted by Texas Park & Wildlife Game Warden (TPW) shortly after midnight to go to the scene for a dive body recovery assessment.

At 08:00 on November 27th, 2022. An active 911 notification was sent out to Morgan's Point Dive Team members. Advising If activated, another alert to start the mission would be sent out. If we do not send out another alert, continue with your holiday weekend.

TPW will be back out at Balora at 8 am on 11/27/22. Fort Hood FD has been working the scene all night.

On 11/27/22. The TPW located a possible object in the water and wanted the MPRDT assistance. Leonard Holdridge activated members and the need for the dive truck and dive team personnel, requesting divers with dry suits. These divers would enter the water first.

At 09:30 on 11/27/22, Leonard Holdridge conducted a dive safety meeting with the following MPRDT personnel on site.

1. Jose Rios.
2. Todd Gardener.
3. Bill Ford.
4. Matthew Neeley.
5. Ian Combs.
6. Robert Primmer.

A series of search patterns with line tender assistance and backup divers were conducted with the last know location reported by the TPW with no findings of the said victim or body recovery.

Leonard Holdridge called cease-to-dive search operations at 15:30 with the MPRDT Dive Truck returning to the Morgan's Point Police Department back in service at 16:30.

The TPW would be conducting searches later in the week and would notify if the dive team would be required.

At the creation of this report, no missing reports have been issued for the said.

Key Activities

Activity	Date	Address	Status	Item b.
Dive Team Training- Classroom	September 15 th , 2022	Morgan's Point Police HQ.	Complete	
Dive Team Training- Dive	September 19 th , 2022	Sportsman Club Blvd.	Complete	
Dive Team Training- Dive	October 17 th , 2022	Morgan's Point Blvd.	Complete	
Dive Team Training- Classroom	November 14 th , 2022	Morgan's Point Police HQ.	Complete	
Dive Team Holiday Party	December 10 th , 2022	Morgan's Point Police HQ.	Complete	
Dive Team Training- Classroom	January 16 th , 2023	Morgan's Point Police HQ.	Planning	
Dive Team Training- Classroom	February 13 th , 2023	Morgan's Point Police HQ.	Planning	



MORGAN'S POINT RESORT

Utilities Department

Our Home, Our People, Our Service.

December 2022

Water

- We installed new water service on Morgan's Point Road.
- We replaced one a fire hydrant and repaired a second on Greatwest Loop.
- We removed an unnecessary and deteriorating standpipe on Market Loop.
- We replaced the pilot control valve on the PRV in the utility easement on FM 2483.
- We completed 7-occupant change, 6-disconnect, 6-connect, 11-meter information, 7-meter change, and 1-miscellaneous service orders.
- We completed meter reads, 32 re-reads, and 0 lock offs for non-payment.
- We flushed all dead-end mains.
- We sampled chlorine daily, free ammonia and monochloramines weekly and after any adjustment, submitted six coliform samples and six nitrite / nitrate samples for the month. All with good results.

Wastewater

- We clean, service, monitor, and adjusted our treatment system according to schedule.
- We treated a daily average of 3,156 gallons.
- Our weekly average sample results were biochemical oxygen demand <2.0 mg/L, total suspended solids <2.0 mg/L, and our lowest dissolved oxygen level was 8.0 mg/L for the month.
- We completed and submitted our monthly Discharge Monitoring Reports as required by the E.P.A. and the T.C.E.Q.

Swimming Pool

- We maintained the pump and filter system and chemical feed system.



CITY OF MORGAN'S POINT RESORT

Taran Vaszocz-Williams

Fire Chief

Morgan's Point Resort Fire Department

6 Lakeforest Drive

Morgan's Point Resort, Texas 76513-6438

Item d.

January 3, 2022

Honorable Mayor and Council,

2022 was quite the year for us! The department saw many changes and faced them all with the resiliency and zeal I trust you have come to appreciate from us. I have elected to highlight a few things from an annual perspective in this update and am looking forward to presenting a portion of our roadmap for the future at the January 10th City Council Meeting.

1. The department responded to 802 calls in calendar year 2022. That represents a 12% decrease over 2021 (N=914). That number does not tell the entire story, however...

• Priority 1 Event Types:	285 in 2021	283 in 2022	0.70% Decrease
• Priority 2 Event Types:	309 in 2021	311 in 2021	0.64% Increase
• Priority 3 Event Types:	320 in 2021	207 in 2022	35.31% Decrease

Nearly 70% of this decrease can be attributed to no longer responding to nonemergency boat calls; 76 in 2021 and only 6 in 2022

Our Bell County Rural Response Reimbursement was nearly identical between both years, yet our boat R&M was markedly lower in 2022

The biggest benefit overall was reduced workload on volunteer members, preserving their efforts for higher priority fire and rescue event types, and keeping our response resources in district to maintain the safety of our community.

2. **Average Response Time** for all Priority 2 or higher calls was 10 minutes, 15 seconds (N=594).

Response time within the City limits was 6 minutes, 23 seconds.



CITY OF MORGAN'S POINT RESORT

Taran Vaszocz-Williams

Fire Chief

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6 Lakeforest Drive

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2. **Average Response Time** for all Priority 2 or higher calls was 10 minutes, 15 seconds (N=594).

Response time within the City limits was 6 minutes, 23 seconds.

3. A total of **18,121 Hours** were worked on station throughout the year:

Consider that equates with **348 Hours** each **week**, or **50 Hours** each **day** spent preparing for and responding to the needs of our community.

Career Staff (4)	5415 Hours	31%
Volunteer Staff (17)	11,142 Hours	61%
Relief Driver (5)	1564 Hours	8%

Hours worked is exclusive of City Holiday, PTO and Sick Leave

4. **Active Roster-** Seventeen members met or exceeded the requirements for Active Service Units in CY 2022.

5. **Fire Call Mix-**

We have established that the department responded to a similar number of calls over the past two years, once adjusted for a reduction in non-emergency event types. There are so many variables that it is often difficult to paint a concise picture of our activity. However, you may find the following a bit surprising:

- Grass Fires: 29 in 2021 **89 in 2022**
- Structure Fires: 37 in 2021 **42 in 2022**
- Other Fires: 40 in 2021 **73 in 2022**

Calls for Emergency Medical Services and Rescue Conditions still make-up roughly 70% of our call volume. That percentage remains consistent with the national average.

6. **Education Services-**

MPR Fire continued to lead the way in education and training opportunities for our members.

- Over 100 hours of in-person training was offered last year.
- The department partnered with CE Solutions to provide Texas Department of State Health Services accredited CE for our growing body of EMS certified personnel. This program is managed by Fire Specialist Maines and includes members of MPRPD.
- Several members continue to be successful in Paramedic school and will graduate this year.
- I am working towards bringing an accelerated EMT program to our area for volunteer members and will be working with that program over the next two months as a pilot class is taught and curriculum developed.

- We are sending several more through Fire in Texas, an online TCFP accredited training academy and will be managing their hands-on training and skills in the coming year at the station.

7. Radio System Update-

Every riding position outfitted with an SCBA (Firefighter's breathing air system) is now equipped with the latest generation of Motorola digital radio. These radios do not just modernize the communication system for our department, they also bring us into full compliance with the P25 Phase II requirements of Bell County. They are the first purpose-built, ruggedized radios designed for the harsh conditions of interior firefighting and are intrinsically safe. The radios each bear a unique ID that appears on all other portable radios in our fleet and at the communications center. If a Firefighter becomes lost, trapped or in a hostile situation, they can activate an emergency ID button that tells all of us exactly who is in need of help. We built this system within budget and with the assistance of a Bell County grant and the generosity of our community as expressed through donations to the Morgan's Point Resort Volunteer Firefighters Association.

8. The Road Ahead-

We will focus our efforts this year on policy development and revision to meet the changing landscape of our community and responses. This will include an emphasis on pre-fire planning, inspections and updating the way information is shared to our responders. The adoption of the 2021 International Fire Code is meant to enhance this mission and provide meaningful direction.

Improvements have been made to the station to support crew comfort and safety, including the construction of personal protective equipment storage that will reduce our exposure to carcinogens, prolong the service life of our gear and bring us into compliance with the state.

Kindly,

Taran Vaszocz
Fire Chief

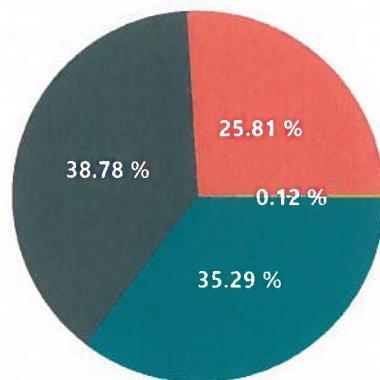
Annual Report - MPFD

2022



Event Priority	Event Count
1	283
2	311
3	207
4	1
Total	802

Event Priority



Event Priority	Response Time	Start To Add Time	Add To Disp Time	Disp To En Rte Time	En Rte To Arv Time	Arv To Close Time
1	628	53	36	163	492	3164
2	604	67	33	177	452	1768
3	515	62	32	162	389	1256
4		0	100			

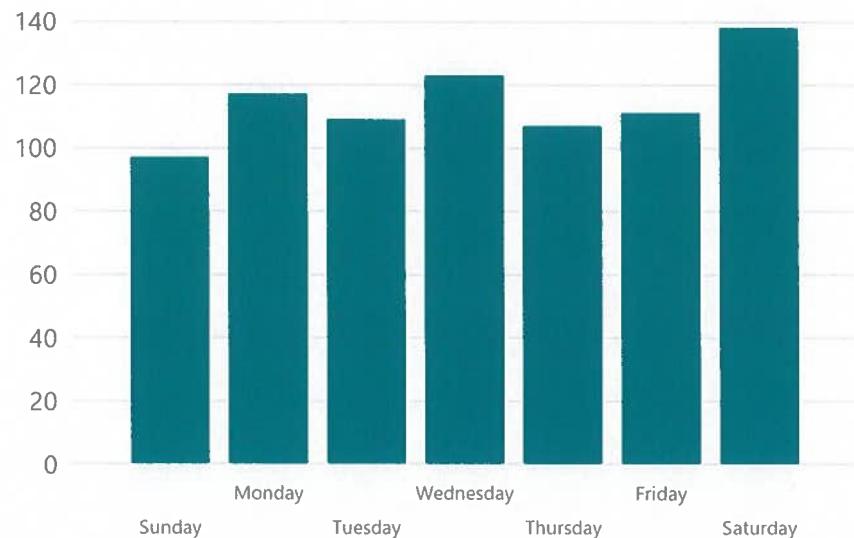
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Annual Report - MPFD

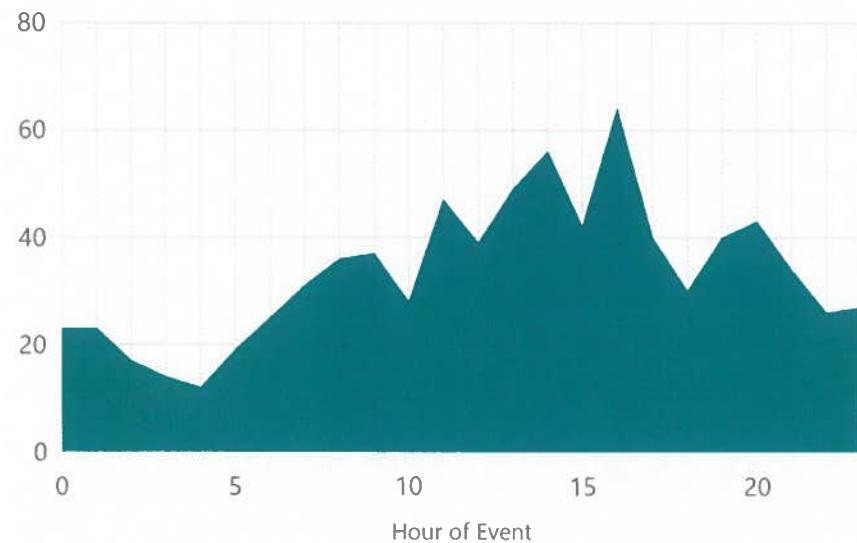
2022



Event Counts by Day of Week



Event Counts by Hour of Day (24 hour)



Annual Report - MPFD

2022



Event Counts by Type

Event Type	Event Count
FALLS	110
GRASS FIRE	89
SICK PERSON	76
CHEST PAIN (NON-TRAUMATIC)	44
STRUCTURE FIRE	43
BREATHING PROBLEMS	40
MUTUAL AID	35
UNCONSCIOUS/FAINTING (NEAR)	30
FD ASSISTANCE (LADDER, BEES, EQUIP)	25
TRAFFIC/TRANSPORTATION ACCIDENTS	25
UNKNOWN STATUS (MAN DOWN)	24
CONTROL BURN	24
CONVULSIONS/SEIZURES	22
ALARM	21
PSYCHIATRIC/ABNORMAL BEHAVIOR/SUICIDE ATTEMPT	20
CARDIAC OR RESPIRATORY ARREST/DEATH	18
HEMORRHAGE/LACERATIONS	17
TRANSFORMER ARCING	13
STROKE	12
OVERDOSE/POISONING	11
DIABETIC PROBLEMS	11
HEART PROBLEMS /A.I.C.D.	10
ABDOMINAL PAIN/PROBLEMS	10
TRAUMATIC INJURIES (SPECIFIC)	9
STILL ALARM CAR DUMPSTER ETC	7
ASSAULT/SEXUAL ASSAULT	7

Annual Report - MPFD

2022



DISABLED VEHICLE	6
BACK PAIN (NON-TRAUMATIC OR NON-RECENT TRAUMA)	5
ALLERGIES(REACTIONS)/ENVENOMATIONS (STINGS,BITES)	4
DROWNING(NEAR)/DIVING/SCUBA ACCIDENT	4
EAST SIDE TASK FORCE - GRASS FIRE	4
ODOR OF OR GAS LEAK	3
CARBON MONOXIDE/INHALATION/HAZMAT/CBRN	3
VEHICLE ON FIRE	3
FIGHT	2
PREGNANCY/CHILDBIRTH/MISCARRIAGE	2
HEADACHE	2
BURNS (SCALDS)/EXPLOSION (BLAST)	2
SPILL CONTROL	1
ANIMAL	1
ENDANGERED	1
HEAT/COLD EXPOSURE	1
ADMIN DUTIES	1
ELECTROCUTION/LIGHTNING	1
STAB/GUNSHOT/PENETRATING TRAUMA	1
INACCESSIBLE INCIDENT/OTHER ENTRAPMENT	1
CHOKING	1
Total	802

Rank	Member	Timekeeping			Monthly Statistics		Standard Met	
		Total Hours	Training Hours	Station Duty	Incident Count	ASU	Training Threshold	ASU Threshold
1	Watts	3201	79	3122	290	3491	7	3203
2	Maines	2257	64	2193	180	2437	8	2149
3	Vaszocz, T	2312	69	2243	101	2413	3	2125
4	Sibley	2184	82	2102	150	2334	10	2046
5	Wilkerson	2156	73	2083	150	2306	1	2018
6	Reynolds	975	32	943	81	1056	40	768
7	Shaver	761	93	668	243	1004	21	716
8	Long	881	44	837	86	967	28	679
9	Vaszocz, W	773	634	139	11	784	562	496
10	Buckner	666	64	602	109	775	8	487
11	McClellan	444	29	415	20	464	43	176
12	Snyder	387	39	348	67	454	33	166
13	Castelli, D	421	70	351	32	453	2	165
14	Rojas	396	2	394	18	414	70	126
15	Conklin	408	420	-12	1	409	348	121
16	Woodard	296	74	222	35	331	2	43
17	Ratcliff	257	51	206	51	308	21	20
18	Req Not Met	223	89	134	19	242	17	46
19	Req Not Met	221	29	192	221	43	67	67
20	Req Not Met	115	23	92	27	142	49	146
21	Req Not Met	133	37	96	8	141	35	147
22	Req Not Met	98	98	6	104	72	184	184
23	Req Not Met	98	2	96	5	103	70	185
24	Req Not Met	81	18	63	18	99	54	189
25	Req Not Met	12	3	9	12	69	276	276
26	Req Not Met	2	2	2	4	70	284	288
						72		
		Total	19758	2122	17636	1710	21468	178
		Average	732	79	653	63	795	7
								507

MARY RUTH BRIGGS LIBRARY MONTHLY REPORT – DECEMBER 2022

7696 BOOKS IN THE LIBRARY CATALOG ON DECEMBER 31, 2022 with 11 added during the month of DECEMBER.

276 MEMBERS ON DECEMBER 31, 2022 with 05 new members added during the month of DECEMBER. (As a part of the library automation project, library memberships have been reduced to one membership per family. New membership cards are printed and are being distributed.

451.25 VOLUNTEER HOURS YEAR TO DATE DECEMBER 31, 2022 with 19 volunteer hours during the month of DECEMBER.

Sincere THANKS to so many Volunteers for making the automation project successful for our City.

Volunteer Day was **Wednesday, DECEMBER 21, 2022 , from 1 to 3 PM.**

The library is in the process of being remodeled but the check-in/check-out is still available.

Contact Pam Robinson at pmrofmpr@yahoo.com to volunteer when you can.

MASKS are requested, but not required at the Library.

Website: www.morganspointresorttx.com

