
MEETING NOTICE

The City Council of the City of Woodcreek, Texas will conduct a meeting at Woodcreek City Hall, 41 Champions Circle, Woodcreek, Texas. The meeting will be held on Wednesday, June 26, 2024 at 3:00 PM.

The public may watch this meeting live at the following link:

<https://zoom.us/j/97145213874?pwd=S3EcfiJOKUBKewMrteXHiSkRR9H49H.1>

Meeting ID: 971 4521 3874; Passcode: 518464

A recording of the meeting will be made and will be available to the public in accordance with the Texas Public Information Act upon written request. This notice, as amended, is posted pursuant to the Texas Open Meetings Act (Vernon's Texas Codes Ann. Gov. Code Chapter 551).

The City of Woodcreek is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call the City Secretary's Office at 512-847-9390 for information. Hearing-impaired or speech disabled persons equipped with telecommunications devices for the deaf may call 7-1-1 or may utilize the statewide Relay Texas program at 1-800-735-2988.

Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly.

It is anticipated that members of other City Boards, Commissions, Panels and/or Committees may attend the meeting in numbers that may constitute a quorum of the other City Boards, Commissions, Panels and/or Committees. Notice is hereby given that this meeting, to the extent required by law, is also noticed as a meeting of the other City Boards, Commissions, Panels and/or Committees of the City, whose members may be in attendance. The members of the City Boards, Commissions, Panels and/or Committees may participate in discussions on the items listed on this agenda, which occur at this meeting, but no action will be taken by those in attendance unless such action item is specifically listed on an agenda during a regular or special meeting for the respective Board, Commission, Panel and/or Committee subject to the Texas Open Meetings Act.

The City Council may retire to Executive Session any time during this meeting, under Texas Government Code, Subchapter D. Action, if any, will be taken in open session.

This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

Any citizen shall have a reasonable opportunity to be heard at any and all meetings of the Governing Body in regard to: (1) any and all matters to be considered at any such meeting, or (2) any matter a citizen may wish to bring to the Governing Body's attention. No member of the Governing Body may discuss or comment on any citizen public comment, except to make: (1) a statement of specific, factual information given in response to the inquiry, or (2) a recitation of existing policy in response to the inquiry. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting per Texas Local Government code Sec. 551.042

Citizen comments will be allowed at the beginning of every meeting, or alternatively, before an item on the agenda upon which the citizen wishes to speak is to be considered. All citizens will be allowed to comment for **three (3) minutes** per person and shall be allowed more time at the Mayor or Chair's discretion. In addition, citizens may pool their allotted speaking time. To pool time, a speaker must present the names individuals present in the audience who wish to yield their three(3) minutes. Citizens may present materials regarding any agenda item to the City Secretary at or before a meeting, citizens attending any meeting are requested to complete a form providing their name, address, and agenda item/concern, but are not required to do so before speaking and presenting it to the City Secretary prior to the beginning of such meeting. Comments may only be disallowed and/or limited as per Government Code § 551.007(e).

Submit written comments by email to City.Secretary@WoodcreekTX.gov by **NOON**, the day prior to the meeting. Please include your full name, home or work address, and the agenda item number. Written comments will be part of the official written record only.

AGENDA

CALL TO ORDER

ROLL CALL and ESTABLISH QUORUM

PUBLIC COMMENTS

REGULAR AGENDA

1. Workshop to discuss the 2024-2025 Fiscal Year, City of Woodcreek Annual Budget. (Rasco)
2. Discuss and take appropriate action that council request that FundView make the proposed changes to bring the city financials into compliance with GASBO (Governmental Accounting Standards Board) and provide council with updated statements. (Bailey)

ANNOUNCEMENTS

ADJOURN

POSTING CERTIFICATION

I certify that the above notice was posted on the **23rd day of June, 2024 at 11:00AM**

By: 

Suzanne J. MacKenzie, City Secretary

DATE:	6/17/2024
TO:	City of Woodcreek City Council Members
FROM:	Linnea Bailey, Council Member
TITLE / SUBJECT of REQUESTED AGENDA ITEM: <i>(Re-Typed From Below)</i>	Discuss and take appropriate action that council request that FundView make the proposed changes to bring the city financials into compliance with GASBO (Governmental Accounting Standards Board) and provide council with updated statements.

TITLE / SUBJECT of REQUESTED AGENDA ITEM:

Discuss and Take Appropriate Action

that council request that FundView make the proposed changes to bring the city financials into compliance with GASBO (Governmental Accounting Standards Board) and provide council with updated statements.

BRIEF SUMMARY / BACKGROUND of REQUESTED AGENDA ITEM: (3-4 sentences, max):

In documents provided in previous council meetings, it appears that the financials were incomplete and possibly contain inconsistencies. As requested, I have begun a review of documents provided coordinated with FundView and propose the following changes.

STATE YOUR INTENDED MOTION:

"I move..... *(Copy Text From First Table Field)*

that council request that FundView make the proposed changes to bring the city financials into compliance with GASBO (Governmental Accounting Standards Board) and provide council with updated statements.

FISCAL IMPACT:

N / A

PREPARED BY: Suzanne J. Mac Kenzie, City Secretary

Reviewed by: City Manager, Mayor, Mayor Pro Tem, and City Attorney

LIST ATTACHMENTS: (In the Order that you want them under your Agenda Item)

1. 2023-09-30 ABIP Audit, Fund Balance
2. 2023-10-31 FundView Balance Sheet
3. 2024-06-30 FundView Balance Sheet
4. Proposed Changes to 2024-2025 FundView Accounts
 - a. Proposed Change – 2023 Road Project
 - b. Proposed Change – Old Tree Fund

PREPARED BY: Suzanne J. Mac Kenzie, City Secretary

Reviewed by: City Manager, Mayor, Mayor Pro Tem, and City Attorney

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

TABLE 1
CITY OF WOODCREEK'S NET POSITION

	GOVERNMENTAL ACTIVITIES	
	2023	2022
Assets:		
Current and other assets	\$ 4,780,676	\$ 1,684,246
Net pension asset	14,290	36,004
Capital assets, net	2,201,425	1,899,107
Total assets	6,996,391	3,619,357
Deferred outflows of resources:		
Deferred outflows of resources - pensions	29,788	15,329
Deferred outflows of resources - OPEB	909	750
Total deferred outflows of resources	30,697	16,079
Liabilities:		
Other current liabilities	321,554	267,597
Long-term liabilities	3,389,894	217,830
OPEB liability	12,785	21,758
Total liabilities	3,724,233	507,185
Deferred inflows of resources - pension	6,435	2,807
Deferred inflows of resources - OPEB	3,713	19,751
Total deferred inflows of resources	10,148	22,558
Net position:		
Investment in capital assets	2,099,574	1,462,277
Restricted	53,973	74,827
Unrestricted	1,139,160	1,568,589
Total net position	\$ 3,292,707	\$ 3,105,693

A portion of the City's net position, \$2,099,574 or 64% represents the City's current investment in capital assets. A portion of the City's net position, \$53,973, or 2%, represents amounts restricted for pension asset, court security, court technology, governmental access channels ("PEG"), and debt service. The remaining balance of net position, \$1,139,160 or 35%, is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

CITY OF WOODCREEK, TEXAS

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 4,719,950
Receivables (net of allowance for uncollectibles)	60,726
Total current assets	4,780,676
Noncurrent assets:	
Net pension asset	14,290
Nondepreciable capital assets	459,092
Net depreciable capital assets	1,742,333
Total noncurrent assets	2,215,715
Total assets	6,996,391
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	29,788
Deferred outflows related to OPEB	909
Total deferred outflows of resources	30,697
LIABILITIES	
Current liabilities:	
Accounts payable	113,438
Accrued wages	9,176
Accrued interest	13,445
Due to other governments	495
Noncurrent liabilities:	
OPEB liability	12,785
Compensated absences	4,798
Long-term liabilities due within one year	185,000
Long-term liabilities due in more than one year	3,385,096
Total liabilities	3,724,233
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	3,713
Deferred inflows related to OPEB	6,435
Total deferred inflows of resources	10,148
NET POSITION	
Investment in capital assets	2,099,574
Restricted:	
Net pension asset	14,290
Court security	20
Court technology	26
PEG funds	14,589
Debt service	25,048
Unrestricted	1,139,160
Total net position	\$ 3,292,707

The accompanying notes are an integral part of these financial statements.

CITY OF WOODCREEK
 Balance Sheet
 As of October 31, 2023

6/17/2024 11:54 AM

Item 2.

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	68,276.51	
	10-1001	Operating (TRB 3061)	465,246.58	
	10-1003	Municipal Court Petty Cash	100.00	
	10-1007	Operating (TRB 3061):TX Regional 061, Operating (Old):Tree Fund	0.00	
	10-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
	10-1009	TRB INTEREST CHECKING PUBLIC FUNDS (3095) - 2	0.00	
	10-1010	Petty Cash	0.00	
	10-1011	Payroll (TRB 3819)	10,000.00	
	10-1018	TEXAS CLASS - GENERAL FUND	(97,565.13)	
	10-1019	TEXAS CLASS - 2023 GO BOND	3,468,245.04	
	10-1020	CLAIM ON CASH	576,288.89	
	10-1021	App Fund - Class 0002	0.00	
	10-1022	Tree Fund - Class 0003	4,906.44	
	10-1023	Parks Fund - Class 0004	3,797.83	
	10-1024	MC Security Fund - Class 0005	19.78	
	10-1025	MC Tech Fund - Class 0006	26.23	
	10-1026	PEG Funds - Class 0007	14,589.05	
	10-1027	GF Reserves - Class 0008	173,787.14	
	10-1028	Operating (TRB 3061):TX Regional 061, Operating (Old)	0.00	
	10-1029	Accounts Receivable Original	0.00	
	10-1030	Accounts Receivable	0.00	
	10-1031	Accounts Receivable Posting (CPA)	0.00	
	10-1060		0.00	
	10-1101	Delinquent Taxes Receivable (CPA)	9,191.35	
	10-1102	Due to/from HOT Account	0.00	
	10-1103	Allowance for Uncollectible (CPA)	(1,378.65)	
	10-1104	Employee Cash Advance	0.00	
	10-1105	Sales Tax Receivable (CPA)	13,189.82	
	10-1106	Franchise Fees Receivable	0.00	
	10-1107	Due From Capital Project Funds To Operating	0.00	
	10-1108	Undeposited Funds	2,393.50	
	10-1109	Other Current Receivables	0.00	
	10-1110	Inventory Asset	0.00	
	10-1111	Inventory Asset-1	0.00	
	10-1112	Payroll Refunds	0.00	
	10-1113	Uncategorized Asset	0.00	
	10-1120	1120.01-CPA Debt Service	3,634.21	
	10-1121	1121.01-CPA Debt Service	(545.58)	
	10-1201	Due From General Fund	35,704.46	
	10-1204	Cedar Fence/Enclosure (in svc 10/21/21)	7,702.50	
	10-1205	Office Furniture / Equipment:Color Scanner Purchased 4/3/23	0.00	

Account Type	Account Number	Description	Balance	Total
	10-1206	Real Estate	0.00	
	10-1207	City Hall	0.00	
	10-1208	Chipseal	0.00	
	10-1209	Storage Building	9,055.00	
	10-1210	Radar Sign	0.00	
	10-1211	Road Signage	0.00	
	10-1212	Kawasaki Mule 2016	7,840.64	
	10-1213	Street Pavement 2013	144,126.00	
	10-1214	Deferred Revenue (CPA)	(7,813.11)	
	10-1215	City Hall Parking Lot	0.00	
	10-1216	1599-CPA Due From General Fund	25,047.75	
	10-1217	Street Improvements 2017	1,489,691.00	
	10-1218	Accumulated Depreciation - All	(195,372.00)	
	10-1219	Stonework/Sign Brookmeadow (9/21)	0.00	
	10-1220	Committed Accounts	0.00	
	10-1221	Street Improvements 2021	409,930.76	
	10-1222	Committed for Streets Repair	0.00	
	10-1224	Land	37,850.00	
	10-1225	Building & Improvements	130,602.00	
	10-1251	1250.01-CPA Debt Service	(3,088.63)	
	Total Assets		<u>6,805,479.38</u>	<u>6,805,479.38</u>

Liabilities

	10-2000	Due To Consolidated Cash / Accounts Payable	0.00
	10-2002	Accounts Payable (Auditor Adjustments)	19,168.60
	10-2008	Accrued Wages Payable (Audit Adjs CPA)	9,176.37
	10-2010	2599-CPA Due To Debt Service Fund	25,047.75
	10-2020	Credit Card Fees	0.00
	10-2050	Permit Deposit Refund Payable	0.00
	10-2055	Permit Deposit Liability	0.00
	10-2098	Wages Payable	0.00
	10-2102	TMRS	1,424.08
	10-2103	EFTPS	0.00
	10-2201	Due To General Fund	0.00
	Total Liabilities		<u>54,816.80</u>

Fund Balance

	10-3000	9997 Net Investment In Capital Assets	144,132.96
	10-3001	General Funds	3,180,704.60
	10-3002	Retained Earnings	3,120,511.49
	10-3003	Opening Balance Equity	333,537.47
	10-3004	Retained Earnings Debt Svc Audit CPA	17,174.31
	Total Fund Balance		<u>6,796,060.83</u>

Account Type	Account Number	Description	Balance	Total
		Total Revenue	8,416.60	
		Total Expenses	53,814.85	
		Current Year Increase (Decrease)	(45,398.25)	
		Fund Balance Total	6,796,060.83	
		Current Year Increase (Decrease)	(45,398.25)	
		Total Fund Balance/Equity	6,750,662.58	
		Total Liabilities & Fund Balance		6,805,479.38

15 - Reserve Fund

Assets				
	15-1000	Cash / Due From Consolidated Cash	0.00	
	15-1020	CLAIM ON CASH	0.00	
	15-1027	TEXAS CLASS - GF RESERVES	821.75	
	Total Assets		821.75	821.75

Liabilities				
	15-2000	Due To Consolidated Cash / Accounts Payable	0.00	
	Total Liabilities		0.00	

Fund Balance				
	15-3015	Reserves	0.00	
	Total Fund Balance		0.00	

	Total Revenue	821.75	
	Total Expenses	0.00	
	Current Year Increase (Decrease)	821.75	
	Fund Balance Total	0.00	
	Current Year Increase (Decrease)	821.75	
	Total Fund Balance/Equity	821.75	
	Total Liabilities & Fund Balance		821.75

20 - Debt Service

Assets				
	20-1000	Cash / Due From Consolidated Cash	0.00	
	20-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
	20-1020	CLAIM ON CASH	0.00	
	Total Assets		0.00	0.00

Liabilities				
	20-2000	Due To Consolidated Cash / Accounts Payable	0.00	

Account Type	Account Number	Description	Balance	Total
		Total Liabilities	0.00	
Fund Balance				
	20-3020	Debt Services	0.00	
		Total Fund Balance	0.00	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	0.00	
		Total Liabilities & Fund Balance		0.00

40 - ARP Fund

Assets				
	40-1020	CLAIM ON CASH	0.00	
	40-1021	TEXAS CLASS - ARP	0.00	
		Total Assets	0.00	
				0.00

Liabilities				
	40-2000	Due To Consolidated Cash / Accounts Payable	0.00	
		Total Liabilities	0.00	

Fund Balance				
	40-3040	ARP	0.00	
		Total Fund Balance	0.00	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	0.00	
		Total Liabilities & Fund Balance		0.00

45 - Parks

Assets				
--------	--	--	--	--

Account Type	Account Number	Description	Balance	Total
	45-1020	CLAIM ON CASH	0.00	
	45-1022	Tree Fund - Class 0003	0.00	
	45-1023	TEXAS CLASS - PARKS	17.98	
	45-1033	Due From Debt Service	0.00	
	45-1060		0.00	
	Total Assets		<u>17.98</u>	
				<u>17.98</u>
Liabilities				
	45-2000	Due To Consolidated Cash / Accounts Payable	0.00	
	Total Liabilities		<u>0.00</u>	
Fund Balance				
	45-3045	Parks	0.00	
	Total Fund Balance		<u>0.00</u>	
		Total Revenue	17.98	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	17.98	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>17.98</u>	
		Total Fund Balance/Equity	<u>17.98</u>	
	Total Liabilities & Fund Balance			<u>17.98</u>

50 - Tree Fund

Assets				
	50-1020	CLAIM ON CASH	0.00	
	50-1022	TEXAS CLASS - TREE	23.21	
	Total Assets		<u>23.21</u>	
				<u>23.21</u>
Liabilities				
	50-2000	Due To Consolidated Cash / Accounts Payable	0.00	
	Total Liabilities		<u>0.00</u>	
Fund Balance				
	50-3050	TREE FUND BALANCE	0.00	
	Total Fund Balance		<u>0.00</u>	

Account Type	Account Number	Description	Balance	Total
		Total Revenue	23.21	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	23.21	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	23.21	
		Total Fund Balance/Equity	23.21	
		Total Liabilities & Fund Balance		23.21

52 - Municipal Court Security

Assets				
	52-1020	CLAIM ON CASH	0.00	
	52-1024	TEXAS CLASS - MC SECURITY	0.04	
		Total Assets	0.04	
				0.04

Liabilities				
	52-2000	Due To Consolidated Cash / Accounts Payable	0.00	
		Total Liabilities	0.00	

Fund Balance				
	52-3052	MC Security	0.00	
		Total Fund Balance	0.00	

		Total Revenue	0.04	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.04	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	0.04	
		Total Fund Balance/Equity	0.04	
		Total Liabilities & Fund Balance		0.04

53 - Municipal Court Technology

Assets				
	53-1020	CLAIM ON CASH	0.00	
	53-1025	TEXAS CLASS - MC TECH	0.05	
		Total Assets	0.05	
				0.05

Liabilities				
	53-2000	Due To Consolidated Cash / Accounts Payable	0.00	
		Total Liabilities	0.00	

Account Type	Account Number	Description	Balance	Total
Fund Balance				
	53-3053	MC Tech	0.00	
	Total Fund Balance		<u>0.00</u>	
		Total Revenue	0.05	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	0.05	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>0.05</u>	
		Total Fund Balance/Equity	<u>0.05</u>	
	Total Liabilities & Fund Balance			<u><u>0.05</u></u>

60 - PEG Funds

Assets				
	60-1020	CLAIM ON CASH	0.00	
	60-1026	TEXAS CLASS - PEG	<u>69.00</u>	
	Total Assets		<u>69.00</u>	<u><u>69.00</u></u>

Liabilities				
	60-2000	Due To Consolidated Cash / Accounts Payable	0.00	
	Total Liabilities		<u>0.00</u>	

Fund Balance				
	60-3060	PEG	<u>0.00</u>	
	Total Fund Balance		<u>0.00</u>	
		Total Revenue	69.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	69.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>69.00</u>	
		Total Fund Balance/Equity	<u>69.00</u>	
	Total Liabilities & Fund Balance			<u><u>69.00</u></u>

70 - Capital Fund

Assets				
	70-1019	TEXAS CLASS - 2023 GO BOND	(189,141.72)	

Account Type	Account Number	Description	Balance	Total
	70-1020	CLAIM ON CASH	101,624.02	
	70-1021	TEXAS CLASS - ARP	2,017.99	
	70-1032	TEXAS CLASS - CAPITAL	0.00	
	Total Assets		<u>(85,499.71)</u>	
				<u>(85,499.71)</u>
Liabilities				
	70-2000	Due To Consolidated Cash / Accounts Payable	0.00	
	Total Liabilities		<u>0.00</u>	
Fund Balance				
	70-3070	Capital	0.00	
	Total Fund Balance		<u>0.00</u>	
		Total Revenue	18,134.90	
		Total Expenses	<u>103,634.61</u>	
		Current Year Increase (Decrease)	(85,499.71)	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>(85,499.71)</u>	
		Total Fund Balance/Equity	<u>(85,499.71)</u>	
	Total Liabilities & Fund Balance			<u>(85,499.71)</u>

99 - Consolidated Cash

Assets				
	99-1000	Consolidated Cash	758,466.66	
	99-1015	Due From Reserve Fund	0.00	
	99-1033	Due From Debt Service	0.00	
	99-1201	Due From General Fund	0.00	
	99-1226	Due From Debt Services	0.00	
	99-1240	Due From ARP Fund	0.00	
	99-1250	Due From Tree Fund	0.00	
	99-1252	Due From Municipal Court Security	0.00	
	99-1253	Due From Municipal Court Technology	0.00	
	99-1255	Due From Parks Fund	0.00	
	99-1260	Due From PEG Funds	0.00	
	99-1270	Due From Capital Fund	0.00	
	Total Assets		<u>758,466.66</u>	
				<u>758,466.66</u>
Liabilities				
	99-2000	Accounts Payable	0.00	
	99-2015	Due to Reserve Fund	0.00	
	99-2021	Due To Debt Services	0.00	

Account Type	Account Number	Description	Balance	Total
	99-2098	Wages Payable	0.00	
	99-2201	Due To General Fund	0.00	
	99-2220	Due To Debt Services	0.00	
	99-2240	Due to ARP Fund	0.00	
	99-2250	Due To Tree Fund	0.00	
	99-2252	Due To Municipal Court Security	0.00	
	99-2253	Due To Municipal Court Technology	0.00	
	99-2255	Due To Parks Fund	0.00	
	99-2260	Due To PEG Funds	0.00	
	99-2270	Due To Capital Fund	0.00	
	99-2999	Due To Other Funds	758,466.66	
	Total Liabilities		758,466.66	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			758,466.66

CITY OF WOODCREEK
 Balance Sheet
 As of June 30, 2024

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	248,445.61	
	10-1001	Operating (TRB 3061)	465,246.58	
	10-1003	Municipal Court Petty Cash	100.00	
	10-1007	Operating (TRB 3061):TX Regional 061, Operating (Old):Tree Fund	(246,847.39)	
	10-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
	10-1009	TRB INTEREST CHECKING PUBLIC FUNDS (3095) - 2	0.00	
	10-1010	Petty Cash	0.00	
	10-1011	Payroll (TRB 3819)	10,000.00	
	10-1018	TEXAS CLASS - GENERAL FUND	46,256.03	
	10-1019	TEXAS CLASS - 2023 GO BOND	3,468,245.04	
	10-1020	CLAIM ON CASH	585,609.69	
	10-1021	App Fund - Class 0002	0.00	
	10-1022	Tree Fund - Class 0003	4,906.44	
	10-1023	Parks Fund - Class 0004	3,797.83	
	10-1024	MC Security Fund - Class 0005	19.78	
	10-1025	MC Tech Fund - Class 0006	26.23	
	10-1026	PEG Funds - Class 0007	14,589.05	
	10-1027	GF Reserves - Class 0008	173,787.14	
	10-1028	Operating (TRB 3061):TX Regional 061, Operating (Old)	0.00	
	10-1029	Accounts Receivable Original	0.00	
	10-1030	Accounts Receivable	0.00	
	10-1031	Accounts Receivable Posting (CPA)	0.00	
	10-1060		0.00	
	10-1101	Delinquent Taxes Receivable (CPA)	9,191.35	
	10-1102	Due to/from HOT Account	0.00	
	10-1103	Allowance for Uncollectible (CPA)	(1,378.65)	
	10-1104	Employee Cash Advance	0.00	
	10-1105	Sales Tax Receivable (CPA)	13,189.82	
	10-1106	Franchise Fees Receivable	(14,703.72)	
	10-1107	Due From Capital Project Funds To Operating	0.00	
	10-1108	Undeposited Funds	2,393.50	
	10-1109	Other Current Receivables	0.00	
	10-1110	Inventory Asset	0.00	
	10-1111	Inventory Asset-1	0.00	
	10-1112	Payroll Refunds	0.00	
	10-1113	Uncategorized Asset	0.00	
	10-1120	1120.01-CPA Debt Service	3,634.21	
	10-1121	1121.01-CPA Debt Service	(545.58)	
	10-1201	Due From General Fund	35,704.46	
	10-1204	Cedar Fence/Enclosure (in svc 10/21/21)	7,702.50	
	10-1205	Office Furniture / Equipment:Color Scanner	0.00	

	Purchased 4/3/23		
10-1206	Real Estate	0.00	
10-1207	City Hall	0.00	
10-1208	Chipseal	0.00	
10-1209	Storage Building	9,055.00	
10-1210	Radar Sign	0.00	
10-1211	Road Signage	0.00	
10-1212	Kawasaki Mule 2016	7,840.64	
10-1213	Street Pavement 2013	144,126.00	
10-1214	Deferred Revenue (CPA)	(7,813.11)	
10-1215	City Hall Parking Lot	0.00	
10-1216	1599-CPA Due From General Fund	25,047.75	
10-1217	Street Improvements 2017	1,489,691.00	
10-1218	Accumulated Depreciation - All	(195,372.00)	
10-1219	Stonework/Sign Brookmeadow (9/21)	0.00	
10-1220	Committed Accounts	0.00	
10-1221	Street Improvements 2021	409,930.76	
10-1222	Committed for Streets Repair	0.00	
10-1224	Land	37,850.00	
10-1225	Building & Improvements	130,602.00	
10-1251	1250.01-CPA Debt Service	(3,088.63)	
Total Assets		<u>6,877,239.33</u>	<u><u>6,877,239.33</u></u>

Liabilities				
10-2000	Due To Consolidated Cash / Accounts Payable		243.80	
10-2002	Accounts Payable (Auditor Adjustments)		19,168.60	
10-2008	Accrued Wages Payable (Audit Adjs CPA)		9,176.37	
10-2010	2599-CPA Due To Debt Service Fund		25,047.75	
10-2020	Credit Card Fees		15.45	
10-2050	Permit Deposit Refund Payable		0.00	
10-2055	Permit Deposit Liability		0.00	
10-2098	Wages Payable		0.00	
10-2102	TMRS		(7,236.16)	
10-2103	EFTPS		0.00	
10-2201	Due To General Fund		0.00	
	Total Liabilities		<u>46,415.81</u>	Incorrect
Fund Balance				
10-3000	9997 Net Investment In Capital Assets		144,132.96	
10-3001	General Funds		3,180,704.60	Incorrect
10-3002	Retained Earnings		3,120,511.49	Incorrect
10-3003	Opening Balance Equity		333,537.47	
10-3004	Retained Earnings Debt Svc Audit CPA		17,174.31	
	Total Fund Balance		<u>6,796,060.83</u>	
	Total Revenue		514,140.08	
	Total Expenses		<u>479,377.39</u>	
	Current Year Increase (Decrease)		34,762.69	
	Fund Balance Total		<u>6,796,060.83</u>	
	Current Year Increase (Decrease)		<u>34,762.69</u>	
	Total Fund Balance/Equity		<u>6,830,823.52</u>	
	Total Liabilities & Fund Balance			<u><u>6,877,239.33</u></u>

15 - Reserve Fund

Assets

15-1000	Cash / Due From Consolidated Cash	0.00	
15-1020	CLAIM ON CASH	0.00	
15-1027	TEXAS CLASS - GF RESERVES	<u>5,679.15</u>	
Total Assets		<u>5,679.15</u>	<u>5,679.15</u>

20 - Debt Service

Assets

20-1000	Cash / Due From Consolidated Cash	54,218.00	
20-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
20-1020	CLAIM ON CASH	<u>0.00</u>	
Total Assets		<u>54,218.00</u>	<u>54,218.00</u>

Liabilities			
20-2000	Due To Consolidated Cash / Accounts Payable		0.00
Total Liabilities		<u> </u>	<u>0.00</u>

Fund Balance			
20-3020	Debt Services		0.00
Total Fund Balance		<u> </u>	<u>0.00</u>

Total Revenue	328,378.00
Total Expenses	<u>274,160.00</u>
Current Year Increase (Decrease)	54,218.00
Fund Balance Total	0.00
Current Year Increase (Decrease)	<u>54,218.00</u>
Total Fund Balance/Equity	<u>54,218.00</u>

Total Liabilities & Fund Balance		<u> </u>	<u>54,218.00</u>
----------------------------------	--	-----------------------------	------------------

40 - ARP Fund

Assets

40-1020	CLAIM ON CASH	0.00	
40-1021	TEXAS CLASS - ARP	0.00	
		<hr/>	
Total Assets		0.00	
		<hr/>	
			<hr/> <hr/>
			0.00

Liabilities			
40-2000	Due To Consolidated Cash / Accounts Payable		0.00
Total Liabilities		<u> </u>	<u>0.00</u>

Fund Balance			
40-3040	ARP		0.00
Total Fund Balance		<u> </u>	<u>0.00</u>

Total Revenue			0.00
Total Expenses		<u> </u>	<u>0.00</u>
Current Year Increase (Decrease)			0.00
Fund Balance Total			0.00
Current Year Increase (Decrease)		<u> </u>	<u>0.00</u>
Total Fund Balance/Equity		<u> </u>	<u>0.00</u>

Total Liabilities & Fund Balance			<u> </u>	<u> </u>	0.00
----------------------------------	--	--	-----------------------------	-----------------------------	------

45 - Parks

Assets

45-1020	CLAIM ON CASH	0.00	
45-1022	Tree Fund - Class 0003	0.00	
45-1023	TEXAS CLASS - PARKS	124.10	
45-1033	Due From Debt Service	0.00	
45-1060		0.00	
Total Assets		<u>124.10</u>	<u>124.10</u>

Liabilities			
45-2000	Due To Consolidated Cash / Accounts Payable		0.00
Total Liabilities		<u> </u>	<u>0.00</u>

Fund Balance			
45-3045	Parks		0.00
Total Fund Balance		<u> </u>	<u>0.00</u>

Total Revenue	124.10
Total Expenses	<u>0.00</u>
Current Year Increase (Decrease)	124.10
Fund Balance Total	0.00
Current Year Increase (Decrease)	<u>124.10</u>
Total Fund Balance/Equity	<u>124.10</u>

Total Liabilities & Fund Balance		<u> </u>	<u>124.10</u>
----------------------------------	--	-----------------------------	---------------

50 - Tree Fund

Assets

50-1020	CLAIM ON CASH	55.00	
50-1022	TEXAS CLASS - TREE	<u>160.36</u>	
Total Assets		<u>215.36</u>	<u>215.36</u>

Liabilities			
50-2000	Due To Consolidated Cash / Accounts Payable	0.00	
		<u>0.00</u>	
	Total Liabilities		<u>0.00</u>
Fund Balance			
50-3050	TREE FUND BALANCE	0.00	
		<u>0.00</u>	
	Total Fund Balance		<u>0.00</u>
	Total Revenue	215.36	
	Total Expenses	<u>0.00</u>	
	Current Year Increase (Decrease)	215.36	
	Fund Balance Total	0.00	
	Current Year Increase (Decrease)	<u>215.36</u>	
	Total Fund Balance/Equity	<u>215.36</u>	
	Total Liabilities & Fund Balance		<u><u>215.36</u></u>

52 - Municipal Court Security

Assets

52-1020	CLAIM ON CASH	0.00	
52-1024	TEXAS CLASS - MC SECURITY	<u>0.31</u>	
Total Assets		<u>0.31</u>	<u><u>0.31</u></u>

Liabilities			
52-2000	Due To Consolidated Cash / Accounts Payable		0.00
		<hr/>	
Total Liabilities			<u>0.00</u>

Fund Balance			
52-3052	MC Security		0.00
		<hr/>	
Total Fund Balance			<u>0.00</u>

Total Revenue			0.31
Total Expenses			0.00
		<hr/>	
Current Year Increase (Decrease)			0.31
Fund Balance Total			0.00
Current Year Increase (Decrease)			0.31
		<hr/>	
Total Fund Balance/Equity			<u>0.31</u>

Total Liabilities & Fund Balance			<u><u>0.31</u></u>
----------------------------------	--	--	--------------------

53 - Municipal Court Technology

Assets

53-1020	CLAIM ON CASH	0.00	
53-1025	TEXAS CLASS - MC TECH	0.36	
		<hr/>	
Total Assets		0.36	
		<hr/>	
			<hr/> <hr/>
			0.36

Liabilities			
53-2000	Due To Consolidated Cash / Accounts Payable		0.00
		<hr/>	
Total Liabilities			<u>0.00</u>

Fund Balance			
53-3053	MC Tech		0.00
		<hr/>	
Total Fund Balance			<u>0.00</u>

Total Revenue			0.36
Total Expenses			0.00
		<hr/>	
Current Year Increase (Decrease)			0.36
Fund Balance Total			0.00
Current Year Increase (Decrease)			0.36
		<hr/>	
Total Fund Balance/Equity			<u>0.36</u>

Total Liabilities & Fund Balance			<u><u>0.36</u></u>
----------------------------------	--	--	--------------------

60 - PEG Funds

Assets

60-1020	CLAIM ON CASH	3,001.42	
60-1026	TEXAS CLASS - PEG	<u>1,931.65</u>	
Total Assets		<u>4,933.07</u>	<u>4,933.07</u>

Liabilities			
60-2000	Due To Consolidated Cash / Accounts Payable		0.00
Total Liabilities		<u> </u>	<u>0.00</u>

Fund Balance			
60-3060	PEG		0.00
Total Fund Balance		<u> </u>	<u>0.00</u>

Total Revenue	4,933.07
Total Expenses	<u>0.00</u>
Current Year Increase (Decrease)	4,933.07
Fund Balance Total	0.00
Current Year Increase (Decrease)	<u>4,933.07</u>
Total Fund Balance/Equity	<u>4,933.07</u>

Total Liabilities & Fund Balance		<u> </u>	<u>4,933.07</u>
----------------------------------	--	-----------------------------	-----------------

70 - Capital Fund

Assets

70-1019	TEXAS CLASS - 2023 GO BOND	(2,638,658.90)	
70-1020	CLAIM ON CASH	132,883.28	
70-1021	TEXAS CLASS - ARP	(424,810.60)	
70-1032	TEXAS CLASS - CAPITAL	<u>440,730.37</u>	
Total Assets		<u>(2,489,855.85)</u>	<u>(2,489,855.85)</u>

Liabilities

70-2000	Due To Consolidated Cash / Accounts Payable	1,687.31
Total Liabilities		<u>1,687.31</u>

Fund Balance

70-3070	Capital	0.00
Total Fund Balance		<u>0.00</u>

Total Revenue	70,081.65
Total Expenses	<u>2,561,624.81</u>
Current Year Increase (Decrease)	(2,491,543.16)
Fund Balance Total	0.00
Current Year Increase (Decrease)	<u>(2,491,543.16)</u>
Total Fund Balance/Equity	<u>(2,491,543.16)</u>

Total Liabilities & Fund Balance	<u><u>(2,489,855.85)</u></u>
----------------------------------	------------------------------

99 - Consolidated Cash

Assets

99-1000	Consolidated Cash	789,642.85	
99-1015	Due From Reserve Fund	0.00	
99-1033	Due From Debt Service	0.00	
99-1201	Due From General Fund	4,076.25	
99-1226	Due From Debt Services	0.00	
99-1240	Due From ARP Fund	0.00	
99-1250	Due From Tree Fund	0.00	
99-1252	Due From Municipal Court Security	0.00	
99-1253	Due From Municipal Court Technology	0.00	
99-1255	Due From Parks Fund	0.00	
99-1260	Due From PEG Funds	0.00	
99-1270	Due From Capital Fund	0.00	
		<hr/>	
Total Assets		793,719.10	
		<hr/>	
			<hr/> <hr/>
			793,719.10

Liabilities

99-2000	Accounts Payable	1,931.11
99-2015	Due to Reserve Fund	0.00
99-2021	Due To Debt Services	0.00
99-2098	Wages Payable	0.00
99-2201	Due To General Fund	2,145.14
99-2220	Due To Debt Services	0.00
99-2240	Due to ARP Fund	0.00
99-2250	Due To Tree Fund	0.00
99-2252	Due To Municipal Court Security	0.00
99-2253	Due To Municipal Court Technology	0.00
99-2255	Due To Parks Fund	0.00
99-2260	Due To PEG Funds	0.00
99-2270	Due To Capital Fund	0.00
99-2999	Due To Other Funds	789,642.85
Total Liabilities		<u>793,719.10</u>

Total Revenue	0.00
Total Expenses	<u>0.00</u>
Current Year Increase (Decrease)	0.00
Fund Balance Total	0.00
Current Year Increase (Decrease)	<u>0.00</u>
Total Fund Balance/Equity	<u>0.00</u>

Total Liabilities & Fund Balance	<u>793,719.10</u>
----------------------------------	-------------------

EXISTING

Account	Description	Debit	Credit
70-1019 TEXAS CLASS - 2023 GO BOND	Bank Transfer		\$2,398,382.36
70-1020 CLAIM ON CASH	CLAIM ON CASH	\$2,398,382.36	
99-1000 Consolidated Cash	Bank Transfer	\$2,398,382.36	
99-2999 Due To Other Funds	Due To Other Funds		\$2,398,382.36

PROPOSED

Account	Description	Debit	Credit
Asset Account 2023 Road Project		\$2,398,382.36	
Pay Contractor-detail #s from FundView	Alpha		\$2,398,382.36
10-1019 TEXAS CLASS - 2023 GO BOND	Reduce bond		\$2,398,382.36
99-1000 Consolidated Cash	Bank Transfer	\$2,398,382.36	

GridExport

6/16/2024 11:41:09

Item 2.

Post Date	Entry Number	Entry Type	Account #
6/6/2024	AP Payment-519		10-2000
			70-2000
			99-2000
			99-2999
			10-1007
			10-1007
			10-1007
			10-1007
			10-1007
			10-1007
			10-1007
			70-1020
		Check	99-1000
		Check	99-1000
		Check	99-1000
		Check	99-1000
		Check	99-1000
		Check	99-1000
		Check	99-1000
			99-1270
			99-2201

Account Name

Due To Consolidated Cash / Accounts Payable
 Due To Consolidated Cash / Accounts Payable
 Accounts Payable
 Due To Other Funds
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 Operating (TRB 3061):TX Regional 061, Operating
 (Old):Tree Fund
 CLAIM ON CASH
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Consolidated Cash
 Due From Capital Fund
 Due To General Fund

Line Description

Posted Payments for Batch 20139
 Posted Payments for Batch 20139
 Posted Payments for Batch 20139
 Due To Other Funds

 James Burton

 Landscape Business Services LLC

 Pat Rawlings

 VFW Post 6441

 Amazon Capital Services, Inc.

 Mattatha Barker

 Wimberley Valley Chamber of Commerce
 Amazon Capital Services, Inc.
 Amazon Capital Services, Inc.
 Wimberley Valley Chamber of Commerce
 Mattatha Barker
 James Burton
 Pat Rawlings
 VFW Post 6441
 Landscape Business Services LLC
 Due From Capital Fund
 Due To General Fund

Debit	Credit
\$6,411.07	
\$76.95	
\$6,488.02	
\$6,488.02	
	\$1,173.50
	\$950.00
	\$891.00
	\$2,150.00
	\$964.07
	\$32.50
	\$250.00
	\$76.95
	\$1,041.02
	\$250.00
	\$32.50
	\$1,173.50
	\$891.00
	\$2,150.00
	\$950.00
	\$76.95
	\$6,411.07

Questions regarding the attached Financial Statement as of June 30, 2024.*

1. Reference page 2 item 1. Legal invoice #53242. Why negative.
2. Page 3 Item 1 what is \$110 new home inspection and why negative balance 1a reference to acct 4041, but no category found in FundView.
3. Page 3 item 2. What is the source of interest income?
4. Page 3 item 3. What is \$190,000 TDEM DR-4485 \$190,000?
5. Page 4 item 1. Why negative balance?
6. Page 5 item 1. What is the detail comprising operating Expenses \$33,177 to date.
7. Page 5 item 2. What is included in professional services?
8. Page 6 item 1. Question for FundView. Can there be a subcategory to include all payroll expenses.
9. Page 6 item 2. To date audit plus accounting \$32,438. Budget \$14,000. Who are we paying for accounting. How much is audit and how much is other?
10. Page 7 Item 1. Where is Engineering coded? Does Deerfield have separate category? Are we still paying K. Friese? Who codes invoices?
11. Page 7 Item 2. What comprises legal expense 'elected body'?
12. Page 7 Item 3. Combine landscape categories?
13. Page 8 item 1. No street signs or stops signs replaced this fiscal year. What is \$14,842??
14. Page 8 item 2. Do we need to budget limb pickup 2025?
15. Page 8 Item 3. Did we underbudgeted? TML?
16. Page 9 Item 1. Are items being charged against allowances earmarked for boards such as Tree and Parks?

Before we can budget, need to feel confident in the accuracy and coding of to date expenses.

*Report run June 18, 2024. FundView just labels to the end of the month.

CITY OF WOODCREEK

Balance Sheet

As of June 30, 2024 *6/20/24 with manual adjustments to GO Bond Assets & Liab.*

Item 2.

Account Type	Account	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	256,584.76	
	10-1001	Operating (TRB 3061)	465,246.58	
	10-1003	Municipal Court Petty Cash	100.00	
	10-1007	Operating (TRB 3061):TX Regional 061, Operating (Old):Tree Fund	(246,847.39)	
	10-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
	10-1009	TRB INTEREST CHECKING PUBLIC FUNDS (3095) - 2	0.00	
	10-1010	Petty Cash	0.00	
	10-1011	Payroll (TRB 3819)	10,000.00	
	10-1018	TEXAS CLASS - GENERAL FUND	46,256.03	
	10-1019	TEXAS CLASS - 2023 GO BOND	829,586.14	
	10-1020	CLAIM ON CASH	585,609.69	
	10-1021	App Fund - Class 0002	0.00	
	10-1022	Tree Fund - Class 0003	4,906.44	
	10-1023	Parks Fund - Class 0004	3,797.83	
	10-1024	MC Security Fund - Class 0005	19.78	
	10-1025	MC Tech Fund - Class 0006	26.23	
	10-1026	PEG Funds - Class 0007	14,589.05	
	10-1027	GF Reserves - Class 0008	173,787.14	
	10-1028	Operating (TRB 3061):TX Regional 061, Operating (Old)	0.00	
	10-1029	Accounts Receivable Original	0.00	
	10-1030	Accounts Receivable	0.00	
	10-1031	Accounts Receivable Posting (CPA)	0.00	
	10-1060		0.00	
	10-1101	Delinquent Taxes Receivable (CPA)	9,191.35	
	10-1102	Due to/from HOT Account	0.00	
	10-1103	Allowance for Uncollectible (CPA)	(1,378.65)	
	10-1104	Employee Cash Advance	0.00	
	10-1105	Sales Tax Receivable (CPA)	13,189.82	
	10-1106	Franchise Fees Receivable	(14,703.72)	
	10-1107	Due From Capital Project Funds To Operating	0.00	
	10-1108	Undeposited Funds	2,393.50	
	10-1109	Other Current Receivables	0.00	
	10-1110	Inventory Asset	0.00	
	10-1111	Inventory Asset-1	0.00	
	10-1112	Payroll Refunds	0.00	
	10-1113	Uncategorized Asset	0.00	
	10-1120	1120.01-CPA Debt Service	3,634.21	
	10-1121	1121.01-CPA Debt Service	(545.58)	
	10-1201	Due From General Fund	35,704.46	
	10-1204	Cedar Fence/Enclosure (in svc 10/21/21)	7,702.50	
	10-1205	Office Furniture / Equipment:Color Scanner Purchased 4/3/23	0.00	

10-1206	Real Estate	0.00
10-1207	City Hall	0.00
10-1208	Chipseal	0.00
10-1209	Storage Building	9,055.00
10-1210	Radar Sign	0.00
10-1211	Road Signage	0.00
10-1212	Kawasaki Mule 2016	7,840.64
10-1213	Street Pavement 2013	144,126.00
10-1214	Deferred Revenue (CPA)	(7,813.11)
10-1215	City Hall Parking Lot	0.00
10-1216	1599-CPA Due From General Fund	25,047.75
10-1217	Street Improvements 2017	1,489,691.00
10-1218	Accumulated Depreciation - All	(195,372.00)
10-1219	Stonework/Sign Brookmeadow (9/21)	0.00
10-1220	Committed Accounts	0.00
10-1221	Street Improvements 2021	409,930.76
10-1223	Street Improvements 2023	2,638,658.90
10-1224	Land	37,850.00
10-1225	Building & Improvements	130,602.00
10-1251	1250.01-CPA Debt Service	(3,088.63)
Total Assets		<u>6,885,378.48</u>

6,885,378.48

Liabilities

10-2000	Due To Consolidated Cash / Accounts Payable	13,053.01
10-2002	Accounts Payable (Auditor Adjustments)	19,168.60
10-2008	Accrued Wages Payable (Audit Adjs CPA)	9,176.37
10-2010	2599-CPA Due To Debt Service Fund	25,047.75
10-2020	Credit Card Fees	15.45
10-20xx	TEXAS CLASS - 2023 GO BOND	3,468,245.00
10-2055	Permit Deposit Liability	0.00
10-2098	Wages Payable	0.00
10-2102	TMRS	(7,236.16)
10-2103	EFTPS	0.00
10-2201	Due To General Fund	0.00
Total Liabilities		<u>3,527,470.02</u>

Fund Balance

10-3000	9997 Net Investment In Capital Assets	144,132.96
10-3001	General Funds	1,693,811.09
10-3002	Retained Earnings	1,139,160.00
10-3003	Opening Balance Equity	333,537.47
10-3004	Retained Earnings Debt Svc Audit CPA	17,174.31
Total Fund Balance		<u>3,327,815.83</u>

Total Revenue	519,271.71
Total Expenses	<u>489,179.08</u>
Current Year Increase (Decrease)	30,092.63
Fund Balance Total	3,357,908.46
Current Year Increase (Decrease)	30,092.63
Total Fund Balance/Equity	<u>3,357,908.46</u>

Total Liabilities & Fund Balance 6,885,378.48

CITY OF WOODCREEK
Balance Sheet

6/22/2024 10:53 AM

Type	Account #	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	256,620.99	
	10-1001	Operating (TRB 3061)	465,246.58	
	10-1003	Municipal Court Petty Cash	100.00	
	10-1007	Operating (TRB 3061):TX Regional 061, Operating (Old):Tree Fund	(261,587.71)	
	10-1008	TRB INTEREST CHECKING PUBLIC FUNDS (3053) - 2	0.00	
	10-1009	TRB INTEREST CHECKING PUBLIC FUNDS (3095) - 2	0.00	
	10-1010	Petty Cash	0.00	
	10-1011	Payroll (TRB 3819)	10,000.00	
	10-1018	TEXAS CLASS - GENERAL FUND	46,256.03	
	10-1019	TEXAS CLASS - 2023 GO BOND	3,468,245.04	
	10-1020	CLAIM ON CASH	585,609.69	
	10-1021	App Fund - Class 0002	0.00	
	10-1022	Tree Fund - Class 0003	4,906.44	
	10-1023	Parks Fund - Class 0004	3,797.83	
	10-1024	MC Security Fund - Class 0005	19.78	
	10-1025	MC Tech Fund - Class 0006	26.23	
	10-1026	PEG Funds - Class 0007	14,589.05	
	10-1027	GF Reserves - Class 0008	173,787.14	
	10-1028	Operating (TRB 3061):TX Regional	0.00	

	061, Operating (Old)	
10-1029	Accounts Receivable Original	0.00
10-1030	Accounts Receivable	0.00
10-1031	Accounts Receivable Posting (CPA)	0.00
10-1060		0.00
10-1101	Delinquent Taxes Receivable (CPA)	9,191.35
10-1102	Due to/from HOT Account	0.00
10-1103	Allowance for Uncollectible (CPA)	(1,378.65)
10-1104	Employee Cash Advance	0.00
10-1105	Sales Tax Receivable (CPA)	13,189.82
10-1106	Franchise Fees Receivable	(14,703.72)
10-1107	Due From Capital Project Funds to Operating	0.00
10-1108	Undeposited Funds	2,393.50
10-1109	Other Current Receivables	0.00
10-1110	Inventory Asset	0.00
10-1111	Inventory Asset-1	0.00
10-1112	Payroll Refunds	0.00
10-1113	Uncategorized Asset	0.00
10-1120	1120.01-CPA Debt Service	3,634.21
10-1121	1121.01-CPA Debt Service	(545.58)
10-1201	Due From General Fund	35,704.46
10-1204	Cedar Fence/Enclosure (in svc 10/21/21)	7,702.50
10-1205	Office Furniture / Equipment:Color Scanner Purchased 4/3/23	0.00
10-1206	Real Estate	0.00

10-1207	City Hall	0.00	
10-1208	Chipseal	0.00	
10-1209	Storage Building	9,055.00	
10-1210	Radar Sign	0.00	
10-1211	Road Signage	0.00	
10-1212	Kawasaki Mule 2016	7,840.64	
10-1213	Street Pavement 2013	144,126.00	
10-1214	Deferred Revenue (CPA)	(7,813.11)	
10-1215	City Hall Parking Lot	0.00	
10-1216	1599-CPA Due From General Fund	25,047.75	
10-1217	Street Improvements 2017	1,489,691.00	
10-1218	Accumulated Depreciation - All	(195,372.00)	
10-1219	Stonework/Sign Brookmeadow (9/21)	0.00	
10-1220	Committed Accounts	0.00	
10-1221	Street Improvements 2021	409,930.76	
10-1222	Committed for Streets Repair	0.00	
10-1224	Land	37,850.00	
10-1225	Building & Improvements	130,602.00	
10-1251	1250.01-CPA Debt Service	(3,088.63)	
		<hr/>	
Total Assets		6,870,674.39	
		<hr/>	
			<hr/>
			6,870,674.39
			<hr/>

Liabilities

10-2000	Due To Consolidated Cash / Accounts Payable	(1,687.31)
10-2002	ACCOUNTS PAYABLE (AUDITOR Adjustments)	19,168.60
10-2008	Accrued wages Payable (Audit ADJS CPA)	9,176.37
10-2010	2599-CPA Due To Debt Service Fund	25,047.75
10-2020	Credit Card Fees	16.68
10-2050	Permit Deposit Refund Payable	0.00
10-2055	Permit Deposit Liability	0.00
10-2098	Wages Payable	0.00
10-2102	TMRS	(7,236.16)
10-2103	EFTPS	0.00
10-2201	Due To General Fund	0.00
		<hr/>
Total Liabilities		<u>44,485.93</u>

Fund Balance

10-3000	9997 Net Investment In Capital Assets	144,132.96
10-3001	General Funds	3,180,704.60
10-3002	Retained Earnings	3,120,511.49
10-3003	Opening Balance Equity	333,537.47
10-3004	Retained Earnings Debt Svc Audit CPA	17,174.31
		<hr/>
Total Fund Balance		<u>6,796,060.83</u>
	Total Revenue	519,306.71
	Total Expenses	<u>489,179.08</u>
	Current Year Increase (Decrease)	30,127.63

Fund Balance Total	6,796,060.83
Current Year Increase (Decrease)	<u>30,127.63</u>
Total Fund Balance/Equity	<u>6,826,188.46</u>
Total Liabilities & Fund Balance	<u><u>6,870,674.39</u></u>

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

6/19/2024 8:05:41

10 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Taxes	8,114.15	38,291.67	(30,177.52)	418,918.27	459,500.00	91.17%	40,581.73
Franchise Fee	0.00	16,177.49	(16,177.49)	60,595.30	194,130.00	31.21%	133,534.70
Reimbursements	(2,397.52)	0.00	(2,397.52)	(2,397.52)	0.00	0.00%	2,397.52
Development Revenue	(110.00)	941.67	(1,051.67)	5,486.00	11,300.00	48.55%	5,814.00
Miscellaneous	0.00	21,749.99	(21,749.99)	25,206.16	261,000.00	9.66%	235,793.84
License & Permits	(475.00)	395.85	(870.85)	11,463.50	4,750.00	241.34%	(6,713.50)
Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	5,131.63	77,556.67	(72,425.04)	519,271.71	930,680.00	55.79%	411,408.29
Expense Summary							
Personnel	5,689.87	23,519.16	(17,829.29)	182,763.40	282,230.00	64.76%	99,466.60
Office Expense	1,931.08	8,887.51	(6,956.43)	79,785.93	106,650.00	74.81%	26,864.07
Area Care and Maintenance	3,018.63	5,683.35	(2,664.72)	41,447.19	68,200.00	60.77%	26,752.81
Professional Services	6,710.90	13,791.68	(7,080.78)	130,311.68	165,500.00	78.74%	35,188.32
Miscellaneous	0.00	4,708.33	(4,708.33)	16,115.80	56,500.00	28.52%	40,384.20
Other Operating Expenses	2,476.24	2,887.49	(411.25)	33,177.54	34,650.00	95.75%	1,472.46
Utilities	448.41	1,033.34	(584.93)	5,577.54	12,400.00	44.98%	6,822.46
Municipal Court	0.00	1,916.67	(1,916.67)	0.00	23,000.00	0.00%	23,000.00
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers	0.00	15,129.17	(15,129.17)	0.00	181,550.00	0.00%	181,550.00
Expense Totals	20,275.13	77,556.70	(57,281.57)	489,179.08	930,680.00	52.56%	441,500.92

Item 2.

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Taxes							
10-4000 Ad Valorem Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4001 Ad Valorem Tax	0.00	30,416.67	(30,416.67)	349,801.67	365,000.00	95.84%	15,198.33
10-4002 Ad Valorem - Delinquent	0.00	166.67	(166.67)	77.17	2,000.00	3.86%	1,922.83
10-4003 Ad Valorem - Penalty and Interest	0.00	83.33	(83.33)	936.00	1,000.00	93.60%	64.00
10-4010 State Sales Tax Revenue	8,114.15	7,500.00	614.15	67,181.83	90,000.00	74.65%	22,818.17
10-4011 Mixed Beverage Tax & Fees Rev	0.00	125.00	(125.00)	921.60	1,500.00	61.44%	578.40
Taxes Totals	8,114.15	38,291.67	(30,177.52)	418,918.27	459,500.00	91.17%	40,581.73
Franchise Fee							
10-4020 Electric Franchise Fee Revenue	0.00	2,833.33	(2,833.33)	18,820.62	34,000.00	55.35%	15,179.38
10-4021 Cable Services Franchise Rev	0.00	2,750.00	(2,750.00)	7,659.54	33,000.00	23.21%	25,340.46
10-4022 Cable Services Franchise Rev:PEG	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4023 Water Service Franchise Revenue	0.00	8,333.33	(8,333.33)	18,394.32	100,000.00	18.39%	81,605.68
10-4024 Disposal Service Franchise Rev	0.00	2,250.00	(2,250.00)	15,720.82	27,000.00	58.23%	11,279.18
10-4025 Telephone Franchise Revenue	0.00	10.83	(10.83)	0.00	130.00	0.00%	130.00
10-4026 Golf Course Franchise Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Franchise Fee Totals	0.00	16,177.49	(16,177.49)	60,595.30	194,130.00	31.21%	133,534.70
Reimbursements							
10-4030 Engineerings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4031 Legal Invoice 53242	(2,397.52)	0.00	(2,397.52)	(2,397.52)	0.00	0.00%	2,397.52
10-4032 Admin	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Reimbursements Totals	(2,397.52)	0.00	(2,397.52)	(2,397.52)	0.00	0.00%	2,397.52
Development Revenue							
10-4034 Residential	0.00	0.00	0.00	270.00	0.00	0.00%	(270.00)
10-4040 New Home Permits	0.00	83.33	(83.33)	1,227.50	1,000.00	122.75%	(227.50)

①
 6/13/24
 Invoice 53242

x Denton invoice

Item 2.

GridExport

Post Date	Transaction Date	Transaction ID	Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
6/18/2024	6/18/2024	AP Invoice-528	May 2024	Denton Navarro Rocha Bernal & Zech	53242		\$2,397.52	\$0.00	(\$2,397.52)

*ret py B
Reimb
10-4031*

ret pg 2

10 - General Fund

Account 10-4031

Post Date	Tran Date	Source	Line Description
6/18/2024	6/18/2024	AP Invoic	May 2024

Vendor	Invoice #	Check #
Denton Navarro Rocha Bernal & Zech	53242	

Debit	Credit	Balance
2,397.52	0.00	(2,397.52)

Total	2,397.52	0.00
-------	----------	------

net pay

CITY OF WOODCREEK
Financial Statement
As of June 30, 2024

5/28/2024 10:00 AM

10 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Development Revenue							
10-4041 New Home Inspections <i>where is entry</i>	(110.00)	0.00	(110.00)	(680.00)	0.00	0.00%	680.00
10-4042 Existing Homes Inspections	0.00	416.67	(416.67)	2,037.50	5,000.00	40.75%	2,962.50
10-4043 Other Permits <i>Can't pull license here</i>	0.00	0.00	0.00	262.00	0.00	0.00%	(262.00)
10-4044 Residential:Inspections	0.00	12.50	(12.50)	(49.50)	150.00	(33.00%)	199.50
10-4045 Commercial	0.00	12.50	(12.50)	918.50	150.00	612.33%	(768.50)
10-4046 Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4047 Other:Subdivisions/Plats/Re-Plats	0.00	416.67	(416.67)	1,500.00	5,000.00	30.00%	3,500.00
10-4048 Permits Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Development Revenue Totals	(110.00)	941.67	(1,051.67)	5,486.00	11,300.00	48.55%	5,814.00
Miscellaneous							
10-4050 Interest Income <i>origin?</i>	0.00	5,833.33	(5,833.33)	24,936.86	70,000.00	35.62%	45,063.14
10-4051 Other Revenue	0.00	0.00	0.00	269.30	0.00	0.00%	(269.30)
10-4052 Oak Wilt Containment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4072 Municipal Court Revenue	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-4075 TDEM DR-4485 Revenue	0.00	15,833.33	(15,833.33)	0.00	190,000.00	0.00%	190,000.00
10-4076 Donations Received	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4500 Capital Improvement Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4510 9810.01 Sinking Fund Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Totals	0.00	21,749.99	(21,749.99)	25,206.16	261,000.00	9.66%	235,793.84
License & Permits							
10-4060 Liquor License Revenue	0.00	104.17	(104.17)	950.00	1,250.00	76.00%	300.00
10-4061 Sign Fees	25.00	16.67	8.33	195.00	200.00	97.50%	5.00
10-4062 Fence Permit	0.00	41.67	(41.67)	1,000.00	500.00	200.00%	(500.00)
10-4063 Pool Permit	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

Item 2.

ref. pg 3
item 1 & 19

CITY OF WOODCREEK Chart of Accounts

Account Number	Account Name	Type	Department Name	Category
10 - General Fund				
10-4003	Ad Valorem - Penalty and Interest	Revenue		Taxes
10-4010	State Sales Tax Revenue	Revenue		Taxes
10-4011	Mixed Beverage Tax & Fees Rev	Revenue		Taxes
10-4020	Electric Franchise Fee Revenue	Revenue		Franchise Fee
10-4021	Cable Services Franchise Rev	Revenue		Franchise Fee
10-4023	Water Service Franchise Revenue	Revenue		Franchise Fee
10-4024	Disposal Service Franchise Rev	Revenue		Franchise Fee
10-4025	Telephone Franchise Revenue	Revenue		Franchise Fee
10-4040	New Home Permits	Revenue		Development Revenue
10-4042	Existing Homes Inspections	Revenue		Development Revenue
10-4044	Residential: Inspections	Revenue		Development Revenue
10-4045	Commercial	Revenue		Development Revenue
10-4047	Other: Subdivisions/Plats/Re-Plats	Revenue		Development Revenue
10-4050	Interest Income	Revenue		Miscellaneous
10-4051	Other Revenue	Revenue		Miscellaneous
10-4060	Liquor License Revenue	Revenue		License & Permits
10-4061	Sign Fees	Revenue		License & Permits
10-4062	Fence Permit	Revenue		License & Permits
10-4063	Pool Permit	Revenue		License & Permits
10-4064	Remodel/Addition Permit	Revenue		License & Permits
10-4065	Deck Permit	Revenue		License & Permits
10-4066	Shed/Geenhouse	Revenue		License & Permits
10-4067	Variance	Revenue		License & Permits
10-4068	Special Events	Revenue		License & Permits
10-4069	Fireworks	Revenue		License & Permits
10-4070	Solar Panel	Revenue		License & Permits

Mo 404

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
License & Permits							
10-4064 Remodel/Addition Permit	0.00	12.50	(12.50)	549.50	150.00	366.33%	(399.50)
10-4065 Deck Permit	0.00	12.50	(12.50)	300.00	150.00	200.00%	(150.00)
10-4066 Shed/Geenhouse	0.00	41.67	(41.67)	525.00	500.00	105.00%	(25.00)
10-4067 Variance	(500.00)	41.67	(541.67)	500.00	500.00	100.00%	0.00
10-4068 Special Events	0.00	16.67	(16.67)	(300.00)	200.00	(150.00%)	500.00
10-4069 Fireworks	0.00	12.50	(12.50)	150.00	150.00	100.00%	0.00
10-4070 Solar Panel	0.00	12.50	(12.50)	88.00	150.00	58.67%	62.00
10-4071 Other Permits	0.00	83.33	(83.33)	7,506.00	1,000.00	750.60%	(6,506.00)
License & Permits Totals	(475.00)	395.85	(870.85)	11,463.50	4,750.00	241.34%	(6,713.50)
Fees							
10-4080 Tree Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Fees Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	5,131.63	77,556.67	(72,425.04)	519,271.71	930,680.00	55.79%	411,408.29

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Area Care and Maintenance	3,018.63	5,683.35	(2,664.72)	41,447.19	68,200.00	60.77%	26,752.81
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Miscellaneous	0.00	4,708.33	(4,708.33)	16,115.80	56,500.00	28.52%	40,384.20
Municipal Court	0.00	1,916.67	(1,916.67)	0.00	23,000.00	0.00%	23,000.00
Office Expense	1,931.08	8,887.51	(6,956.43)	79,785.93	106,650.00	74.81%	26,864.07
Other Operating Expenses	2,476.24	2,887.49	(411.25)	33,177.54	34,650.00	95.75%	1,472.46
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	5,689.87	23,519.16	(17,829.29)	182,763.40	282,230.00	64.76%	99,466.60
Professional Services	6,710.90	13,791.68	(7,080.78)	130,311.68	165,500.00	78.74%	35,188.32
Utilities	448.41	1,033.34	(584.93)	5,577.54	12,400.00	44.98%	6,822.46
Administration Totals	20,275.13	62,427.53	(42,152.40)	489,179.08	749,130.00	65.30%	259,950.92
10 - General Fund Non-department							
Transfers	0.00	15,129.17	(15,129.17)	0.00	181,550.00	0.00%	181,550.00
Non-department Totals	0.00	15,129.17	(15,129.17)	0.00	181,550.00	0.00%	181,550.00
Expense Total	20,275.13	77,556.70	(57,281.57)	489,179.08	930,680.00	52.56%	441,500.92

① 10,10,5313

②

5
 Item 2.

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5001 Salaries and Wages	4,349.75	18,333.33	(13,983.58)	141,475.36	220,000.00	64.31%	78,524.64
10-10-5002 Overtime Wages	0.00	83.33	(83.33)	327.75	1,000.00	32.78%	672.25
10-10-5003 Health Insurance Stipend	553.84	1,850.00	(1,296.16)	14,061.40	22,200.00	63.34%	8,138.60
10-10-5004 Retirement	411.15	1,750.00	(1,338.85)	13,687.65	21,000.00	65.18%	7,312.35
10-10-5005 Workers Comp	0.00	83.33	(83.33)	875.00	1,000.00	87.50%	125.00
10-10-5006 Payroll Tax	0.00	2.50	(2.50)	269.06	30.00	896.87%	(239.06)
10-10-5007 Payroll Tax	375.13	1,416.67	(1,041.54)	12,067.18	17,000.00	70.98%	4,932.82
10-10-5008 City Manager Vehicle	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5049 Bank Fees & Charges	0.00	0.00	0.00	128.59	0.00	0.00%	(128.59)
10-10-5050 Office Supplies	423.74	500.00	(76.26)	5,034.68	6,000.00	83.91%	965.32
10-10-5051 Office Equipment	0.00	416.67	(416.67)	451.38	5,000.00	9.03%	4,548.62
10-10-5053 City Hall Maintenance /	567.94	666.67	(98.73)	1,355.33	8,000.00	16.94%	6,644.67
10-10-5054 Cleaning Costs	297.00	300.00	(3.00)	2,601.75	3,600.00	72.27%	998.25
10-10-5055 Postage & Shipping	104.11	333.33	(229.22)	2,626.65	4,000.00	65.67%	1,373.35
10-10-5056 Printing & Reproduction	58.29	416.67	(358.38)	1,734.06	5,000.00	34.68%	3,265.94
10-10-5057 Printing Cost Newspaper	0.00	166.67	(166.67)	207.07	2,000.00	10.35%	1,792.93
10-10-5058 Software & Subscriptions	0.00	2,000.00	(2,000.00)	23,845.17	24,000.00	99.35%	154.83
10-10-5059 IT & Radio Expenses	480.00	416.67	63.33	1,020.00	5,000.00	20.40%	3,980.00
10-10-5060 Website	0.00	1,233.33	(1,233.33)	17,281.25	14,800.00	116.77%	(2,481.25)
10-10-5061 FundView	0.00	2,437.50	(2,437.50)	23,500.00	29,250.00	80.34%	5,750.00
10-10-5062 Newsletter	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5063 Storage Rental	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5101 Audit Expense	0.00	1,166.67	(1,166.67)	21,162.00	14,000.00	151.16%	(7,162.00)
10-10-5102 Codification	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
10-10-5103 Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5104 Arborist	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00

S.D.

2

Auditing plus accounting \$32,438.56

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5105 Code Administrator	1,173.50	666.67	506.83	19,715.51	8,000.00	246.44%	(11,715.51)
10-10-5106 Engineering	4,761.40	2,500.00	2,261.40	26,948.82	30,000.00	89.83%	3,051.18
10-10-5107 Mapping	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-10-5108 Engineering Reimbursable	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5109 Legal Expenses:General	0.00	2,500.00	(2,500.00)	21,113.41	30,000.00	70.38%	8,886.59
10-10-5110 Legal Expenses:Legal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5111 Legal Expenses:Litigation	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-10-5112 Legal Expenses:Special Cases	112.50	833.33	(720.83)	4,058.00	10,000.00	40.58%	5,942.00
10-10-5113 Legal Expenses:Elected Body	663.50	416.67	246.83	7,850.47	5,000.00	157.01%	(2,850.47)
10-10-5114 IT Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5115 Accounting	0.00	0.00	0.00	11,276.56	0.00	0.00%	(11,276.56)
10-10-5116 Law Enforcement	0.00	1,416.67	(1,416.67)	7,415.00	17,000.00	43.62%	9,585.00
10-10-5117 Ad Valorem Tax Expense	0.00	333.33	(333.33)	3,930.97	4,000.00	98.27%	69.03
10-10-5118 Building Inspections	0.00	833.33	(833.33)	6,840.94	10,000.00	68.41%	3,159.06
10-10-5119 Code Compliance	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
10-10-5120 Watersheds Protection Plan	0.00	1,666.67	(1,666.67)	0.00	20,000.00	0.00%	20,000.00
10-10-5201 Deer Removal	375.00	125.00	250.00	875.00	1,500.00	58.33%	625.00
10-10-5202 Mowing	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
10-10-5203 Oak Wilt Containment	0.00	1,250.00	(1,250.00)	6,800.00	15,000.00	45.33%	8,200.00
10-10-5204 Greenspace Maintenance	0.00	625.00	(625.00)	4,150.50	7,500.00	55.34%	3,349.50
10-10-5205 Landscape Maintenance	2,398.64	625.00	1,773.64	11,597.85	7,500.00	154.64%	(4,097.85)
10-10-5206 Green Building Initiatives	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-10-5207 Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5208 Parks And Playground	216.00	416.67	(200.67)	2,585.94	5,000.00	51.72%	2,414.06
10-10-5209 ROW Tree Trimming	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-10-5210 Holiday Decorations	0.00	41.67	(41.67)	486.42	500.00	97.28%	13.58

combined

Item 2.

7.

CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5211 Street Maintenance	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-10-5212 Street Signs	0.00	500.00	(500.00)	14,842.66	6,000.00	247.38%	(8,842.66)
10-10-5213 Equipment Maintenance	28.99	250.00	(221.01)	108.82	3,000.00	3.63%	2,891.18
10-10-5214 Water Quality Testing CCWPP	0.00	100.00	(100.00)	0.00	1,200.00	0.00%	1,200.00
10-10-5215 Storm Damage Reserve	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5216 Tree Limb Pick-Up	0.00	0.00	0.00	14,400.00	0.00	0.00%	(14,400.00)
10-10-5301 Dues & Membership	0.00	100.00	(100.00)	1,598.20	1,200.00	133.18%	(398.20)
10-10-5302 Election Expense	0.00	191.67	(191.67)	2,285.07	2,300.00	99.35%	14.93
10-10-5303 TML Dues	0.00	54.17	(54.17)	0.00	650.00	0.00%	650.00
10-10-5304 Meeting Expense	0.00	208.33	(208.33)	243.86	2,500.00	9.75%	2,256.14
10-10-5305 Public Notices	0.00	250.00	(250.00)	284.55	3,000.00	9.49%	2,715.45
10-10-5306 Travel & Vehicle Exp Reimb.	32.50	83.33	(50.83)	121.18	1,000.00	12.12%	878.82
10-10-5307 Elected Official Travel	0.00	83.33	(83.33)	26.65	1,000.00	2.67%	973.35
10-10-5308 Training & Prof Development	0.00	0.00	0.00	1,170.00	0.00	0.00%	(1,170.00)
10-10-5309 Training & Prof	0.00	250.00	(250.00)	6,342.74	3,000.00	211.42%	(3,342.74)
10-10-5310 Training & Prof	0.00	500.00	(500.00)	5,326.58	6,000.00	88.78%	673.42
10-10-5311 Training & Prof	0.00	100.00	(100.00)	0.00	1,200.00	0.00%	1,200.00
10-10-5312 Community Relations	2,443.74	583.33	1,860.41	10,675.41	7,000.00	152.51%	(3,675.41)
10-10-5313 Other Operating Expenses	0.00	0.00	0.00	(370.00)	0.00	0.00%	370.00
10-10-5314 TML Insurance <i>increase and 125</i>	0.00	483.33	(483.33)	5,473.30	5,800.00	94.37%	326.70
10-10-5400 Utilities City Hall	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5401 City Hall Electric	156.86	141.67	15.19	956.09	1,700.00	56.24%	743.91
10-10-5402 City Hall Water	0.00	125.00	(125.00)	551.24	1,500.00	36.75%	948.76
10-10-5403 Outdoor Utilities	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5404 Outdoor Electric	125.15	116.67	8.48	951.78	1,400.00	67.98%	448.22
10-10-5405 Outdoor Water	0.00	133.33	(133.33)	128.76	1,600.00	8.05%	1,471.24

Item 2.



CITY OF WOODCREEK
 Financial Statement
 As of June 30, 2024

10 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5406 Telephone & Internet	166.40	516.67	(350.27)	2,989.67	6,200.00	48.22%	3,210.33
10-10-5500 TDEM DR-4485 Expenditures	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5501 Misc. Court Costs	0.00	750.00	(750.00)	0.00	9,000.00	0.00%	9,000.00
10-10-5502 MC Judge	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
10-10-5504 Prosecutor	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
10-10-5505 Court Bailiff	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5506 State Comptroller Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5507 Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5508 Public Safety	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5523 Chip Seal Project FYE23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5550 Uncategorized Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5551 Tree Board <i>charged against</i>	0.00	125.00	(125.00)	843.70	1,500.00	56.25%	656.30
10-10-5552 Parks Board	0.00	833.33	(833.33)	193.67	10,000.00	1.94%	9,806.33
10-10-5600 Miscellaneous	0.00	0.00	0.00	678.43	0.00	0.00%	(678.43)
10-10-5601 Matching Grant Funds	0.00	3,750.00	(3,750.00)	0.00	45,000.00	0.00%	45,000.00
10-10-5602 Ice Storm 2023	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5603 Projects	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5604 Engineering Services - Street	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5700 Bond Costs of Issuance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5701 Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5710 FY:2021 Street	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5712 Sinking Fund Interest & Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5713 Sinking Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-10-5714 Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	20,275.13	62,427.53	(42,152.40)	489,179.08	749,130.00	65.30%	259,950.92