

*The City of Bruceville-Eddy Rising into the Future*

144 Wilcox Drive  
Eddy, Texas 76524

www.bruceville-eddy.us

Phone: (254) 859-5964  
Fax: (254) 859-5779

**City Council Meeting  
January 27, 2022, 6:00 pm**

**Citizens are encouraged to follow COVID-19 safety measures provided by CDC guidelines.**

**This meeting will be open to the public; however, Meetings are available to watch**

**on our YouTube Channel:**

**<https://youtu.be/EfV2ndpjlsA>**

**Please mute your phones and computers to avoid any interference during the meeting**

**1. Call to Order- Mayor Owens**

- a) Greetings
- b) Invocation
- c) Pledge of Allegiance
- d) Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.
- e) Roll Call

**2. Public Hearing**

**Council to consider remarks on the proposed rezoning of 202 Evergreen from Residential to General Business District, 2.9935 acres more or less out of the Harris Extension Block 19, Lots A, B, and C (.8097 acre), Harris Extension Block 21, Lot 1 (0.7948 acre) and Prewitt Levi (1.389 acres)**

**3. Citizen Presentations-**

**The City Council welcomes public comments at this point on items not specifically listed on the agenda. Speakers must sign up before the meeting begins. Speakers are limited to five (5) minutes each. The Council cannot respond to matters not listed on the agenda until a future meeting.**

**4. Police Report- Chief Dorsey**

**a. Police Report:** Calls for Service: Total 111; Arrest, Offense, Incident Reports: Total 16; Crash Reports: Total 10; Citations and Warnings: Total 101

Year to date (January 1, 2021 – December 31, 2021) Calls for Service: 1,432; Arrest, Offense, Incident Reports: 229; Crash Reports: 123; Citations & Warnings: 1,828; Citations Total: 787, Warnings Total: 1,035.

**b. Code Enforcement :** 9 pending violations and 6 properties in citation status.

Year to date(January 1, 2021-December 31, 2021) Properties with City Ordinance Violations: 164; 15 day notices: 164; Citations issued for Ordinance Violations: 26

**c. Council to discuss, consider, and possibly approve Ordinance 1-27-2022** regarding Sec. 2.04.013 regarding unlawful restraint of a dog(s).

**5. Water Dept Report- Gene Sprouse**



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**6. Engineer's Report on Projects – Johnny Tabor**

**a. Report on Projects**

**b. Council to discuss, consider, and possibly take action to pay and sign the Pipeline Crossing Agreement between Union Pacific Railroad and the City of Bruceville-Eddy. Folder: 03288-07 in the sum of \$7010.00, Folder 03288-6 in the sum of \$7370.00, and Folder 03287-39 in the sum of \$4000.00. Total amount due is \$18,380.00.**

We have 5 folders to sign 03287-39, 03288-6, 03288-07, 03288-11, and 03288-13 with Union Pacific Railroad for the Pipeline Crossing Agreement.

**Consent Agenda:**

7. Council to discuss, consider, and possibly take action on rezoning 202 Evergreen from Residential to General Business District more or less of 2.9935 acres. Property ID#'s 104518, 202 Evergreen, Property ID# 104522, and Property ID# 105261.
8. Council to discuss, consider, and possibly approving minutes from December 21, 2021 council meeting.
9. Council to discuss, consider, and possibly approve appointing a Representative for the Bluebonnet Water Supply Corporation Board of Directors.
10. Council to discuss, consider, and possibly amended and/or adopted a new procedure on late fees, extensions, due date, and water service agreement, presented by Natalie Moore.
11. Council to discuss, consider, and possibly take action on approving the City's Fiscal Year 2020-2021 Financial Audit Report (Brockway, Gersbach, Franklin, & Niemeier, P.C.) to be presented by Andrew Sauls.
12. Council to discuss, consider, and possibly take action on helping with the Duty Park Ball fields on Hungry Hill Road with upgrades, presented by Robert Reese
13. Council to discuss, consider, and possibly take action on sealed bids for installing street lights on Market Street and new city hall
14. Council to discuss, consider, and possibly take action on sealed bids for the bullet proof glass for the customer service window for the court and water department.
15. **Finances:**
  - a. Council to discuss, consider, and possibly take action on approving accounts payable for December 2021 for the general and water fund accounts.
  - b. Council to discuss, consider, and possibly take action on approving financial reports for December 2021 for the general and water fund accounts.



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*For the safety of citizens, council members, and staff, upon adjourning of the city council meeting, citizens/visitors are asked to exit the building through the front entrance to City Hall immediately. Any bags, backpacks, purses, etc., that are being brought into the council meeting room are subject to security screening. Anyone (citizens, visitors) attending a city council meeting will be subjected to a metal detector screening before entering the council meeting room.*

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). The city is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodations and equal access to communications will be provided to those who provide notice to the City Administrator at least 48 hours in advance. Please contact the City Administrator at (254) 859-5964 or fax at (254) 859-5779 for information or assistance.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named City of Bruceville-Eddy is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the official notice case, at City Hall in the City of Bruceville-Eddy, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the 21th day of January, 2022 at 5:40 pm. and remained so posted, continuously, for at least 72 hours proceeding the scheduled time of said Meeting.

*Pam Combs*

*1-21-22*

City of Bruceville-Eddy, Texas  
Pam Combs, City Secretary

Date:





CITY OF BRUCEVILLE-EDDY- ZONING CHANGE

#2

Requirements for all zoning change application submittals:

All zoning change application materials must be submitted by 11:00 a.m. on the intake deadline.

- Completed zoning change application (original, signed)
    - Must be signed by the property owner, or in the case of a corporation or partnership, documentation must be provided authorizing a single party to sign on behalf of the corporation or partnership
  - Application fee (cash or check, only; checks made payable to City of Bruceville-Eddy)
    - Zoning change application: \$300.00
    - Conditional Use Permit Application: \$500.00
  - Description of property location (in one of the following forms)
    - Property address
    - Property survey
    - Legal description (subdivision name with lot and block)
    - Metes and bounds description
  - Warranty deed (showing current ownership of the property)
  - Letter of request signed by property owner or applicant, including the following information:
    - Reason for the request
    - Proposed use of the property
    - Whether or how the proposed change will impact the surrounding properties
    - Whether the request is consistent with the Future Land Use Map
    - Digital copies of all submittal documents
    - Electronic copies in .pdf format of all submittal documents
    - Must be provided on a disc (CD or DVD) or USB flash drive
    - File names should include the name of the plat, and the name of each application document (i.e. "Jones Addition Field Notes")
- see attached letter

For additional zoning change requirements, please reference Bruceville-Eddy Code of Ordinances, Chapter 14

|                               |  |
|-------------------------------|--|
| Applicant: _____              | Case #: _____                            |
| Intake Date: _____            | Received by: _____                       |
| Amount Paid: \$ <u>300.00</u> | Cash/MO#/Check #: _____ Receipt #: _____ |

City of Bruceville-Eddy (254) 859-5964  
143 Wilcox Drive  
Bruceville-Eddy, Texas 76524



# City of Bruceville-Eddy



143 Wilcox Drive  
Eddy, Texas 76524

254/859-5964  
254/859-5779 fax

Dear Council Members,

I hereby make application to rezone the property described by the McLennan County Tax Appraisal District as:

Lot: A B C / 1 Block: 19 / 21  
Addition: Harris ext / Proewitt lev AC 1.389 / .7948

Said Property is owned by: Nelson M Tabarez

Located at: Eddy Texas

The property is presently zoned: Residential

I request the zoning be changed to: General Business

Signed: Nelson M Tabarez 02/26/20  
Applicant Date

Address 500 Eagle Dr

City B-Eddy State Tx Zip 76524

Phone 818 355 3920

Authorization by Owner to Applicant

State of Texas §  
County of McLennan §

BEFORE ME, the undersigned authority, on this date personally appeared

Nelson Mores Tabarez known to me to be the person whose name is subscribed hereto and upon his/her oath deposed and stated:

"My name is Nelson M. Tabarez and I am a resident of McLennan County,

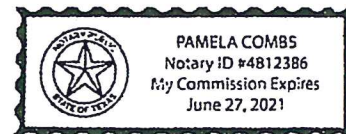
I am the owner of the above-described property and I hereby certify that I have given my permission to

Self. To make the above Application to Rezone and to change the zoning from Residential to General business."

500 Eagle Dr / Nelson M Tabarez Owner  
500 Eagle Dr Address  
Eddy City, State, Zip  
818 355 3920 Phones

Subscribed and Sworn to before me on this the 26th day of February, 2020.

By: Nelson M Tabarez  
Pamela Combs  
Notary Public, State of Texas





CITY OF BRUCEVILLE-EDDY- ZONING CHANGE

General Zoning Change \$300.00  Conditional Use Permit \$500.00

Name(s) of Property Owner: Nelson M Tabarez

Current Address: 500 Eagle Dr

City: Eddy State: Tx Zip: 76524

Primary Phone: (817) 355-3920 Cell Phone: ( ) -

Email: nelson.tabarez@gmail.com

Name of Applicant: \_\_\_\_\_  
(If different than Property Owner)

Address: 202 Evergreen

City: Eddy State: Tx Zip: 76524

Primary Phone: ( ) - Cell Phone: ( ) -

Email: \_\_\_\_\_

Address/Location of property to be rezoned: 202 Evergreen

Legal Description: Property ID#

Is the rezone request consistent with the Comprehensive Plan?  YES  NO

\* If no, a FLUM amendment application must be submitted.

Is there a simultaneous plat application for this property?  YES  NO

Total Acreage: 3 Number of Lots: 3

Type of Ownership:  Sole Ownership  Partnership  Corporation  Other

Present Zoning: R Present Use: \_\_\_\_\_

Proposed Zoning: GB Proposed Use: business goes to sleep at night

*hotel, retail, retirement home*

Conditional Use Permit for: \_\_\_\_\_

This property was conveyed to owner by deed dated \_\_\_\_\_ and recorded in Volume \_\_\_\_\_  
Page \_\_\_\_\_, Instrument Number \_\_\_\_\_ of the McLennan or Falls County Deed Records.  
(Attached)

Is this the first rezoning application on a unilaterally annexed tract?  
 Yes (fee not required)  No (submit required fee)

City of Bruceville-Eddy (254) 859-5964  
143 Wilcox Drive  
Bruceville-Eddy, Texas 76524

WHEELSALE INC  
2000033227  
Bik Lot  
1.787018 Ac.

105263  
FIKES WHEELSALE INC  
2000033227  
Bik Lot  
1.787018 Ac.

STATE OF TEXAS  
201103431  
Bik 23 Lot 2B  
0.324998 Ac.

104522  
WILLIAMS MELVA JO ETAL  
20150406PR1  
Bik 21 Lot 1  
0.923071 Ac.

10457  
WILLIAMS DOUG  
Bik 21 Lot 1  
0.251916 Ac.

105264  
WILLIAMS MELVA JO ETAL  
20150406PR1  
Bik Lot  
1.060543 Ac.

10450  
LOZANO JOSE ETUX  
Bik 20 Lot BA  
0.52717 Ac.

FIKES WHEELSALE INC  
2012009501  
Bik Lot  
14.222207 Ac.

104519  
WILLIAMS DALE & VIVIAN  
Bik 20 Lot C  
0.57111 Ac.

104718  
WILLIAMS MELVA JO ETAL  
Bik 19 Lot CA  
3.186457 Ac.

10457  
WILLIAMS VIVIAN  
Bik 19 Lot D  
1.307853 Ac.

202 Evergreen

EVERGREEN

10449  
RIBBISON ERICAN KEVIN  
Bik 7 Lot B  
1.96272 Ac.

10449  
LETTER ANGEL ETUX  
Bik 7 Lot B  
1.96272 Ac.

10452  
LETTER ANGEL JR  
Bik 7 Lot C  
1.31589 Ac.

105257  
DEVINEY NANCY LTE  
2017008683  
Bik Lot  
53.433001 A C

104496  
DAVIS J W EST  
Bik 14 Lot 1  
1.01922 Ac.

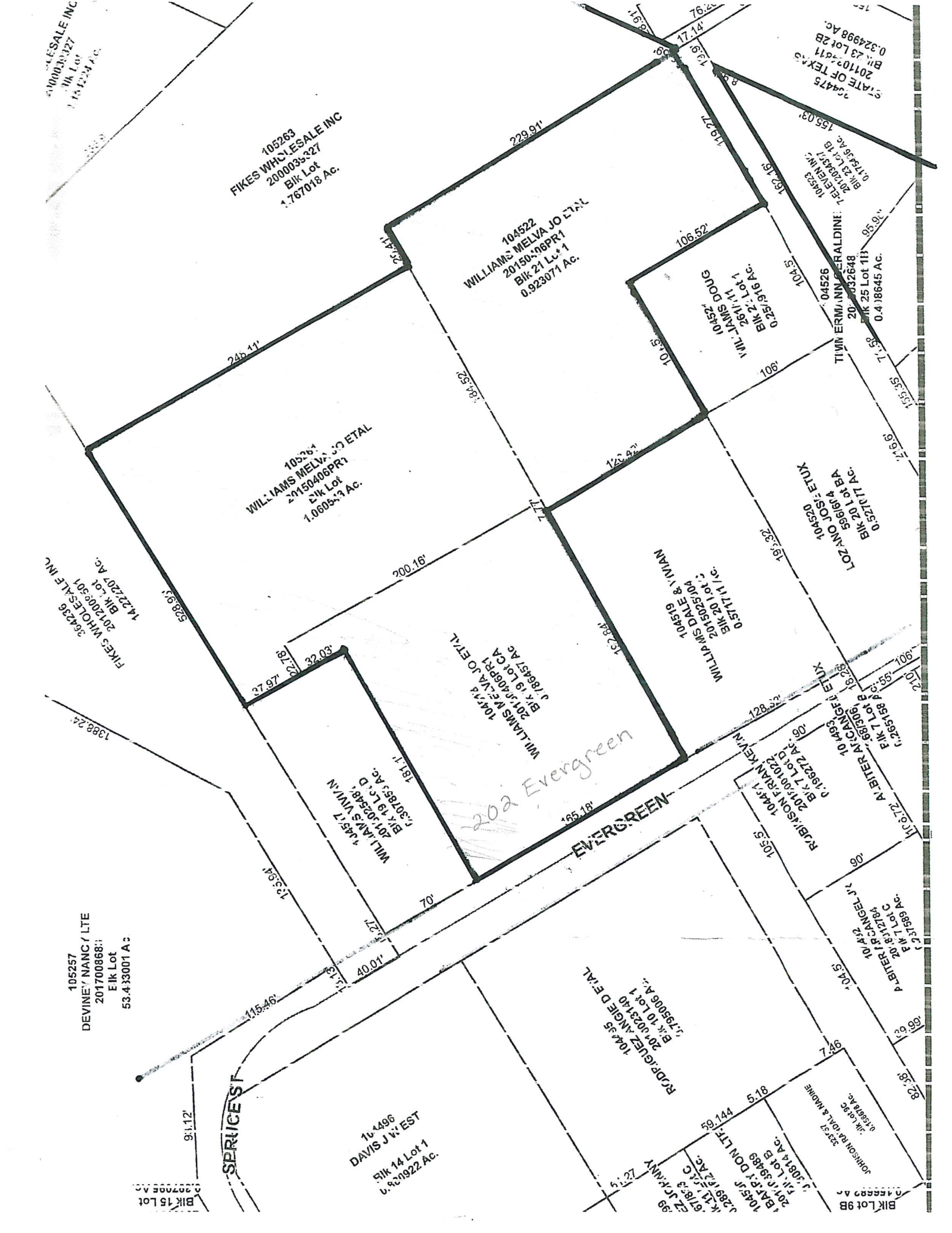
10445  
RODRIGUEZ ANGLE D ETAL  
Bik 10 Lot 1  
1.193006 Ac.

10451  
BARBY DON LTF  
Bik Lot B  
1.30814 Ac.

10451  
JOHNSON ROYAL & MADAME  
Bik Lot B  
1.30814 Ac.

Bik 15 Lot  
0.307005 Ac.

SERICEST



**WARREN-SMETANA ENTERPRISES**

*414 COUNTY ROAD 437*

*Eddy, Texas 76524 Phone: 254.749.9665*

*Email: fwarren@hotmail.com*

November 5, 2021

City Council Supplemental Letter to letter dated December 11, 2019

Request to re-zone 202 Evergreen, Eddy, TX 76524

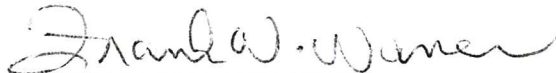
Request to re-zone the property shown in this package.

Proposed use is General Business per City's Comprehensive Plan of property located next to Residentially zoned property.

This re-zone should have minimal impact on adjacent properties.

Digital copies were supplied on flash drive December 2019.

Sincerely,

  
FRANK W. WARREN





WARRANTY DEED

WHEN FILED, PLEASE RETURN TO:

NELSON TABAREZ  
306 FRANKLIN RD P.O. Box 543  
EDDY, TX 76524 Eddy, TX 76524

For good consideration, I Melva Williams, a single person (Grantor) of 608 4<sup>th</sup> STREET, EDDY 76524, County of McLennan, State of Texas, hereby bargain, deed, and convey to NELSON TABAREZ (Grantee) of 306 Franklin Rd, Eddy, Texas 76524, County of McLennan, State of Texas, the following described land in McLennan County, free and clear with WARRANTY COVENANTS; to wit:

HARRIS EXTENSION Block 19 Lot A B C Acres 0.8097;  
PREWITT LEVI Acres 1.389;  
HARRIS EXTENSION Block 21 Lot 1 Acres 0.7948

Grantor, for itself and its heirs, hereby covenants with Grantee, its heirs, and assigns, that Grantor is lawfully seized in fee simple of the above-described premises; that it has a good right to convey; that the premises are free from all encumbrances; that Grantor and its heirs, and all persons acquiring any interest in the property granted, through or for Grantor, will, on demand of Grantee, or its heirs or assigns, and at the expense of Grantee, its heirs or assigns, execute an instrument necessary for the further assurance of the title to the premises that may be reasonably required; and that Grantor and its heirs will forever warrant and defend all of the property so granted to Grantee, its heirs, against every person lawfully claiming the same of any part thereof.

WITNESS the hands and seal of said Grantors this 7<sup>th</sup> day of September, 2019.

Melva Williams  
Grantor, Melva Williams

Nelson M Tabarez  
Grantee, Nelson Tabarez

STATE OF Texas  
COUNTY OF McLennan

On September 7, 2019 before me, Shatana M. Young personally appeared Melva Williams and Nelson Tabarez, personally know to me (or proved to me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Shatana M. Young  
Affiant  Known  Unknown  
IDs Produced Drivers License



**FILED AND RECORDED**

OFFICIAL PUBLIC RECORDS

*J. A. "Andy" Harwell*

J. A. "Andy" Harwell, County Clerk  
09/09/2019 09:43 AM  
Fee: \$20.00  
2019030105 DEED  
McLennan County, Texas

## EXHIBIT A

All that certain 2.849 acres of land in McLennan County, Texas, out of the L. Prewitt Survey, being those two tracts of land conveyed by Margaret LaVerne Williams to Marsh Ann Redwine and Ray Douglas Williams, 1.9 acres by deed dated April, 1985 and recorded in Vol. 1515, Page 807 of the Deed Records of McLennan County, Texas and 3/4 acre of land by deed dated March 5, 1991 and recorded in Vol. 1713, Page 328, said deed records and described by metes and bounds as follows:

Beginning at an iron stake found in the center of Evergreen Street for the most western northwest corner of said 1.9 acres;

Thence south 26 deg 55 min east 164.95 feet with said street to an iron stake found for a southwest corner of the 1.9 acres;

Thence north 64 deg 51 min 32 seconds east 207.82 feet with the south line of said tract to an iron stake found for the northwest corner of the 3/4 acre of land described herein;

Thence south 25 deg 55 min 3 seconds east 116.91 feet to a corner post found, marked by an iron stake for the northwest corner of 1/4 acre of land conveyed to T. G. Little by deed recorded in Vol. 621, Page 48, said deed records;

Thence north 61 deg 29 min 22 seconds east 96.72 feet to a corner post marked by an iron stake and south 30 deg 33 min 56 seconds east 114.04 feet with the line of said Little tract to a corner post, marked by an iron stake for the southeast corner of same;

Thence north 60 deg 46 min 20 seconds east 136.0 feet to an iron stake found for the southeast corner of said 3/4 acre, in the west line of the Texaco tract as described in Vol. 786, Page 346, said deed records;

Thence north 31 deg 0 min 8 seconds west 221.95 feet to an iron stake found, south 63 deg 16 min 26 seconds west 29.66 feet to an iron stake found and north 27 deg 32 min 9 seconds west 252.75 feet with the lines of said tract to an iron stake found for the northeast corner of said 1.9 acres;

Thence south 60 deg 11 min 22 seconds west 202.88 feet to an iron stake set, south 26 deg 55 min east 70 feet to an iron stake found and south 63 deg 4 min 26 seconds west 194.68 feet with the lines of the 1.9 acres to the place of beginning.

Ret: FNB McGregor  
P.O. Box 387  
McGregor, TX. 76657



#4a

## Police Department

143 Wilcox Dr.  
Eddy, TX 76524

[www.bruceville-eddy.us](http://www.bruceville-eddy.us)

Phone: 254-859-5072  
Fax: 254-859-5258

Police Department Activity Report: December 1, 2021 – December 31, 2021

### Calls for Service: Total 111

| 890 Dorsey | 894 Martinez | 896 Roman |
|------------|--------------|-----------|
| 65         | 18           | 28        |

### Arrest, Offense, Incident

#### Reports: Total 16

| 890 Dorsey | 894 Martinez | 896 Roman |
|------------|--------------|-----------|
| 8          | 3            | 5         |

### Crash Reports: Total 10

| 890 Dorsey | 894 Martinez | 896 Roman |
|------------|--------------|-----------|
| 6          | 2            | 2         |

### Citations & Warnings: Total 101

| 890 Dorsey                 | 894 Martinez                | 896 Roman                   |
|----------------------------|-----------------------------|-----------------------------|
| 22 citations<br>8 warnings | 14 citations<br>11 warnings | 21 citations<br>25 warnings |

Citations Total: 57

Warnings Total: 44



## ***Police Department***

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143 Wilcox Dr.  
Eddy, TX 76524

<http://www.bruceville-eddy.us>

Phone: 254-859-5072  
Fax: 254-859-5258

Bruceville-Eddy Police Department 2021 YTD  
Activity Report: January 1, 2021 – December 31, 2021

**Calls for Service: Total 1,432**

**Arrest, Offense, Incident Reports: Total 229**

**Crash Reports: Total 123**

**Citations & Warnings: Total 1,828**

**Citations Total: 787**

**Warnings Total: 1,035**



## *City Ordinance Enforcement*

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143 Wilcox Dr.  
Eddy, TX 76524

<http://www.bruceville-eddy.us>

Phone: 254-859-5072  
Fax: 254-859-5258

City Ordinance Enforcement Report YTD 2021  
Activity Report: January 1, 2021 – December 31, 2021

**Properties With City Ordinance Violations: Total 164**

**15-Day Notices: Total 164**

**Citations Issued for Ordinance Violations: Total 26**

**ORDINANCE # 1-27-2022****Sec. 2.04.013 UNLAWFUL RESTRAINT OF A DOG**

In this subchapter "Adequate shelter" means a clean and sturdy structure: that allows the dog protection from rain, hail, sleet, snow, and subfreezing temperatures; and with dimensions that allow the dog while in the shelter to stand erect, sit, turn around, and lie down in a normal position. "Collar" means a band constructed of nylon, leather, or similar material, specifically designed to be placed around the neck of a dog. "Harness" means a set of straps constructed of nylon, leather, or similar material, specifically designed to restrain, or control a dog. "Owner" means a person who owns or has custody or control of a dog. "Properly fitted" means, with respect to a collar or harness, a collar or harness that: is appropriately sized for the dog based on the dog's measurements and body weight; does not choke the dog or impede the dog's normal breathing or swallowing; and is attached around the dog in a manner that does not allow for escape and does not cause pain or injury to the dog. "Restraint" means a chain, rope, tether, leash, cable, or other device that attaches a dog to a stationary object or trolley system.

UNLAWFUL RESTRAINT OF DOG; OFFENSE. (a) An owner may not leave a dog outside and unattended by use of a restraint unless the owner provides the dog access to: (1) Adequate shelter; (2) An area that allows the dog to avoid standing water; (3) Shade from direct sunlight; and (4) Potable water. (b) An owner may not restrain a dog outside and unattended by use of a restraint that: (1) a chain; (2) has weights attached; (3) is shorter in length than the greater of: (A) five times the length of the dog, as measured from the tip of the dog's nose to the base of the dog's tail; or (B) 10 feet; (4) Is not attached to a properly fitted collar or harness; or (5) Causes pain or injury to the dog. (c) A person commits an offense if the person knowingly violates this section. The restraint of each dog that is in violation is a separate offense. (d) An offense under this section is a Class C misdemeanor, except that the offense is a Class B misdemeanor if the person has previously been convicted under this section. (e) If conduct constituting an offense under this section also constitutes an offense under any other law, the actor may be prosecuted under this section, the other law, or both.

EXCEPTIONS. (a) It is an exception to the application of this section that: (1) The owner uses a restraint on the dog in a public camping or recreational area in compliance with the requirements of the public camping or recreational area as defined by a federal, state, or local authority or jurisdiction; (2) The owner uses a restraint on the dog while the owner and dog engage in, or actively train for, an activity conducted under a valid license issued by this state provided the activity is associated with the use or presence of a dog; (3) The owner uses a restraint on the dog while the owner and dog engage in conduct directly related to the business of shepherding or herding cattle or livestock; (4) The owner uses a restraint on the dog while the owner and dog engage in conduct directly related to the business of cultivating agricultural products; (5) The owner leaves the dog unattended in an open-air truck bed only for the time necessary for the owner to complete a temporary task that requires the dog to be left unattended in the truck bed; (6) The owner, or another person with the owner's permission, takes the dog from the owner's residence or property and restrains the dog for not longer than the time necessary for the owner to engage in an activity that requires the dog to be temporarily restrained; or

(7) The owner uses a restraint on the dog while the owner and dog are engaged in, or actively training for, hunting or field trialing.

(b) Section (b)(3) does not apply to a restraint attached to a trolley system that allows a dog to move along a running line for a distance equal to or greater than the lengths specified under that subdivision.

(c) This subchapter does not prohibit a person from walking a dog with a handheld leash.

**State law reference**– Unlawful Restraint of Dogs, Texas Health and Safety Code, Chapter 821.

PASSED AND APPROVED by the City Council of the City of Bruceville-Eddy, Texas, on this the \_\_\_\_\_ day of January 2022. Yeas \_\_\_\_\_ Nay \_\_\_\_\_

\_\_\_\_\_  
Mayor Linda Owens

\_\_\_\_\_  
Date

\_\_\_\_\_  
Pam Combs, City Secretary

\_\_\_\_\_  
Date





#8

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Eddy, Texas 76524

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Phone: (254) 859-5964  
Fax: (254) 859-5779

**City Council Minutes**  
**December 21, 2021, 6:30 pm**  
**(This was rescheduled from December 23<sup>rd</sup>, because of the Holiday)**

**1. Meeting Call to Order by Mayor Owens at 6:30 pm**

**Council Members present: Connally Bass-Mayor Pro-Tem, Cecil Griffin, Richard Prater, James Tolbert, and Ricky Wiggins.**

**City employees present: Pam Combs-City Secretary, Gene Sprouse-Water Works Supervisor, Michael Dorsey-Chief of Police, Johnny Tabor-City Engineer, and Officer Roman.**

**2. Citizen Presentations-**

The City Council welcomes public comments at this point on items not specifically listed on the agenda. Speakers must sign up before the meeting begins. Speakers are limited to five (5) minutes each. The Council cannot respond to matters not listed on the agenda until a future meeting.

**Mayor Linda Owens, addressed the city council and citizens on stuff she had been working on:**

**(1) We had a citizen that was worried and was thinking we were receiving \$10,000.00 a year from McLennan County Child Safety Program, and they wanted to know why we were not giving it to the school. The city does not receive \$10,000.00 a year. The city had saved up \$10,653.40 in the child safety program. The city purchased 16 cameras in 2021 total amount \$9,620.00 for the Bruceville-Eddy School District.**

**(2) I spoke with Daniel Scott, District 6 on the CLFRF grant of \$210,000.00 we received this year and we will receive another \$210,000.00 next year. We have until 2023 to use this grant money. It can be used on water, sewer, and etc. Talked with water attorney regarding the grant money to make sure we would not get sued if we use it for that. He said as far he sees, there is nothing legal we could be sued for. Additionally, he will get back with us in the future, because he has someone working on it.**

**(3) Mayor talked with Mr. Wiggins regarding the street lights for Market Street. He agreed it was a good price so we ordered 10, two for outside the City Hall and 8 for Market Street.**

**(4) The bullet proof glass we took a bid from Glass Doctor in Hewitt, and we had to put up a deposit for half (\$6850.00) back in March 2021. As of yet we have not received the glass so we asked for a refund.**

**Mayor has been calling around to get more estimates for the glass.**

**(5) The Mayor had a meeting with Doc Anderson a couple of weeks ago, and they discussed the water issue we are having not able to get new water meters. He gave her some names and phone numbers to call regarding the situation.**

**(6) December 16, 2021 talked with Mr. Busby with Humane Society regarding animal control. He went over some prices with her.**

**Robert Reese, Anna Hobbs Ln, on behalf of the baseball association regarding the baseball fields on Hungry Hill Road. He addressed to the council about the upkeep on the ball field. Mr. Reese said it needs to be painted, the concession stand has mold in it, and there are issues with septic tank. Also, the ballpark needs lights so they can have tournaments and there are electrical issues.**



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3. **Police Report- Chief Dorsey**
  - a. **Police Report- Calls for Services:** 96, Arrest, Offense, Incident Reports: 12, Crash Report: 11, Citations and Warnings: 140
  - b. **Code Enforcement-8** pending violations; 3 properties pending citation; 5 properties in citation status.  
**Chief Dorsey wanted to share with the citizens he put a sign up in front of the Police Department that says "Internet Purchase Safety Zone". This is for our citizens who buy or sell on the internet so they can meet at this location to exchange the merchandise instead of giving out their address.**
  
4. **Water Dept Report- Gene Sprouse**
  - a. Council to discuss, consider, and possibly take action to approve a bid for the meter at Westridge Well. The bid for \$2220.00 is just replacing the head of the meter and the bid for \$2548.00 is to replace the whole meter. Bids from KW Utilities Meter.  
**Motion made by James Tolbert to approve the bid for replacing the whole meter at Westridge Well for \$2548.00, 2<sup>nd</sup> by Connally Bass yeas 5 nay 0, motion passes.**
  
5. **Engineer Report-Johnny Tabor**
  - a. Council to discuss, consider, and possibly take action to approve the Engineering Services Agreement for doing the hydraulic analysis study on the water system.  
**No action taken. We had already approved it on November 23, 2021 agenda for Mr. Tabor to do the Engineering Service Agreement. Council member Ricky Wiggins just had some questions regarding the engineering services agreement.**
  
  - b. Council to discuss, consider, and possibly take action for Tabor & Associates, Inc. to proceed now with Phase 1 of the Emergency Preparedness Plan for the water system.  
**Motion made by Cecil Griffin to give Tabor and Associates, Inc. permission to proceed now with Phase 1 of the Emergency Preparedness Plan for the water system. 2<sup>nd</sup> by Connally Bass, yeas 5 nay 0, motion passes. To do this Tabor & Associates will be charging an hourly rate.**
  
- Consent Agenda:**
6. Council to discuss, consider, and possibly take action on animal safety and wellbeing resources to better our community, requested by Micah Forbes, Raby Road, Eddy, Texas.  
**No action taken. After Mayor Owens meets with the Humane Society and ABC Clinic again, she will bring back all the information and facts to the council.**
  
7. Council to discuss, consider and possibly take action for them to fund a water line improvement along County Rd 452 and explore our options, requested by Joe Connally.  
**No action taken.**  
**Trent Horter called at 11:35 am said he will wait until we get the Hydraulic meter analysis study back from Tabor & Associates, before he requests to be put back on the agenda again.**



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8. Council to discuss, consider, and possibly take action on water meter at 2613 N. Old Bruceville Rd, requested by Stacy and David Arnold.

**No action taken. Stacy and David Arnold were not available for the meeting.**

9. Council to discuss, consider, and possibly address speed limit signs on FM 107 (3<sup>rd</sup> Street), requested by Howard R. Edmiston, W. 3<sup>rd</sup>, Eddy, Texas.

**Motion made by Ricky Wiggins for the mayor to get with Tx Dot and check on it and also for the mayor to check on the city ordinance along with our police chief to see if the city council can regulate any speed limit on any of the streets/roads in the city limits. 2<sup>nd</sup> by James Tolbert, yeas 5 nay 0, motion passes.**

10. Council to discuss, consider, and possibly take action to approve the Final Plat for 911 Park Lake, where they are turning Lot 16, 17, and 18 into one lot. Already approved by Tabor and Associates.

**Motion made by Ricky Wiggins, that we approve the Final Plat for 911 Park Lake, Lots 16, 17, and 18 into one lot, 2<sup>nd</sup> Richard Prater, yeas 5 nay 0, motion passes.**

11. Council to discuss, consider, and possibly take action on amending the original payment amount to Vivian Williams for the new city hall materials. The amount voted on the November 16, 2021 council meeting was \$18,798.02. The new recommended amount is \$17,810.90.

**Motion made by Ricky Wiggins to void the \$18,798.02 amount we agreed on in the November 16, 2021 council meeting and pay \$17,810.90 to Vivian Williams prior to January 1, 2022. 2<sup>nd</sup> by Connally Bass, yeas 5 nay 0, motion passes.**

12. Council to discuss, consider, and possibly take action on approving the minutes from November 16, 2021 and November 23, 2021 council meetings.

**Motion made by Ricky Wiggins to approve the minutes from November 16, 2021 and November 23, 2021 council meeting, 2<sup>nd</sup> by James Tolbert, yeas 5 nay 0, motion passes.**

### 13. Finances:

- a. Council to discuss, consider, and possibly take action on approving financial reports for October 2021 and November 2021 for general and water funds.

**Motion made by James Tolbert to approve financial reports for October 2021 and November 2021 for general and water funds. 2<sup>nd</sup> by Ricky Wiggins, yeas 5 nay 0, motion passes.**

- b. Council to discuss, consider, and possibly take action on approving accounts payable for October 2021 and November 2021 for general and water funds.

**Motion made by James Tolbert to approve accounts payable for October 2021 and November 2021 for general and water funds. 2<sup>nd</sup> by Ricky Wiggins, yeas 5 nay 0, motion passes.**

### Mayor and City Council Agenda Items Request:

14. Council to discuss, consider, and possibly take action on taking applications for a City Administrator.

**Motion made by Ricky Wiggins to post applications for a City Administrator once the job description is reviewed, 2<sup>nd</sup> by Connally Bass, yeas 5 nay 0, motion passes.**



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15. Council to discuss, consider, and possibly take action on giving our City Secretary (Pam Combs) an additional hourly raise due to the fact that she is performing the City Administrator's duties in addition to her duties. This raise is to be retroactive from Sonya Bishop's departure from the employment of the City and continue until the City Administrator position is filled and that person assumes the duties of the City Administrator.

**Council adjourned to Executive session at 8:09 pm to discuss Item # 15, Executive session ended it at 8:15 pm**

**Motion made by Ricky Wiggins to give City Secretary (Pam Combs) an additional hourly raise, as discussed in executive session, due to the fact that she is performing the City Administrator's duties in addition to her duties. This raise is to be retroactive from Sonya Bishop's departure from the employment of the City and continue until the City Administrator position is filled and that person assumes the duties of the City Administrator. 2<sup>nd</sup> by James Tolbert, yeas 5 nay 0, motion passes.**

16. Council to discuss, consider, and possibly take action on changing the council meeting start time to 6:00 pm instead of 6:30 pm.

**Motion made by James Tolbert to change the council meeting start time from 6:30pm to 6:00pm, 2<sup>nd</sup> by Connally Bass yeas 5 nay 0, motion passes**

**Motion made by Cecil Griffin to adjourn the council meeting at 8:17 pm, 2<sup>nd</sup> by James Tolbert, yeas 5 nay 0, motion passes.**

\_\_\_\_\_  
Linda Owens, Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Pam Combs, City Secretary

\_\_\_\_\_  
Date

City of Bruceville-Eddy Council  
Citizen Participation Form

This form is furnished for citizens that wish to address council on a matter that may or may not be on the agenda. This Council may or may not take action to the extent allowed by law.

*This is a forum to address the Council only.*

Please fill out this form and turn in to the City Administrator prior to the meeting being called to order.

NAME Linda Owens  
ADDRESS 720 W. 3rd  
PHONE # (254) 541-5011

SUBJECT OF CONCERN WITH INFORMATION TO BE ADDRESSED TO COUNCIL:

Things that we have been  
working on

SIGNED Linda O DATE 12/21/21

**NO ACTION CAN BE TAKEN AT THIS TIME.**

1. When called on by the Mayor, please step to the podium and state your name and address before beginning your presentation.
2. Please limit your remarks five (5) minutes, unless previously approved by the Mayor.
3. Persons speaking on the same topic are encouraged to appoint one spokesperson to present views of the group.

The Citizen Participation portion of the meeting promotes a fair and open process for the governance of the City of Bruceville-Eddy. It allows people to address the City Council or register a position on any issue. This portion of the meeting is an opportunity for citizens to share their views and inform the Council about situations related to city government.

**It is not intended to be an extended discussion or a debate.**

City of Bruceville-Eddy Council  
Citizen Participation Form

This form is furnished for citizens that wish to address council on a matter that may or may not be on the agenda. This Council may or may not take action to the extent allowed by law.


*This is a forum to address the Council only.*

Please fill out this form and turn in to the City Administrator prior to the meeting being called to order.

NAME Robert Reese  
ADDRESS 341 Anna Hobbs Ln  
PHONE # 972-363-6977

SUBJECT OF CONCERN WITH INFORMATION TO BE ADDRESSED TO COUNCIL:

Baseball Association & Ball fields

SIGNED  DATE 12/21/2021

**NO ACTION CAN BE TAKEN AT THIS TIME.**

1. When called on by the Mayor, please step to the podium and state your name and address before beginning your presentation.
2. Please limit your remarks five (5) minutes, unless previously approved by the Mayor.
3. Persons speaking on the same topic are encouraged to appoint one spokesperson to present views of the group.

The Citizen Participation portion of the meeting promotes a fair and open process for the governance of the City of Bruceville-Eddy. It allows people to address the City Council or register a position on any issue. This portion of the meeting is an opportunity for citizens to share their views and inform the Council about situations related to city government.

**It is not intended to be an extended discussion or a debate.**

City of Bruceville-Eddy  
Engineer's Report 12-21-2021

1. USDA Rural Development – New Wastewater System:

USDA RD Terri Chenoweth issued an email review on November 22<sup>nd</sup> of the Contract Documents and Specifications. We are making the revisions identified which will be completed by mid-January 2022. To date, the USDA RD State Office has not issued any review statements for Plans, Contract Documents and Specifications.

2. Hydraulic Analysis & System Mapping Update:

The City Council authorized the Hydraulic Analysis & System Mapping at the November 23<sup>rd</sup> Council Meeting and an Engineering Service Agreement was signed by all parties on November 30<sup>th</sup>. We have not proceeded with the work due to reported Council contract questions.



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Phone: (254) 859-5964  
Fax: (254) 859-5779

**CITY COUNCIL SIGN IN SHEET**  
**Meeting December 21, 2021, 6:30 pm**

Name

Address

Dannie Bivins

10827 Mackey Lane Rd EDDY TX

Jaymond Bivins

3985 Box Ranch Rd

Jasen Vega

MICHAEL FORBES

Forbes McBeth

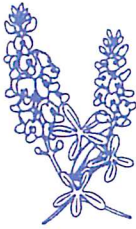
Howard Edmiston

TRAVIS RIZ

604 Eagle Dr

851 W. 3RD ST,





# Bluebonnet Water Supply Corporation

6100 Water Supply Road • Temple, Texas 76502 • (254) 986-2949 • Fax (254) 986-2418

#9

December 30, 2021

TO: Members of Bluebonnet Water Supply Corporation

INFO: Members, Credentials Committee

Subject: Resolution for Appointment of Representative to the Bluebonnet Water Supply Corporation Board of Directors

The Bluebonnet Water Supply Corporation By-laws provide that each Member has the right to appoint two (one Primary and one Alternate) qualified persons to be elected and serve on the Bluebonnet Water Supply Corporation Board of Directors for a period of one (1) year. The person you select to represent your system on the Bluebonnet Water Supply Corporations Board of Directors shall be nominated by a resolution form from your governing body. An adopted form is attached for your use and convenience.

In your consideration in nominating the qualified persons, the Corporation's By-laws state the following:

The Board of Directors shall adopt and maintain a Conflict of Interest Policy designed to promote the business of the Corporation and serve the interest of the Membership (Article V Section 3).

At the annual meeting of the members each regular Member shall be entitled to appoint two (2) individuals (one Primary and one Alternate) to serve on the Board of Directors of the Corporation.

Nominees must have the following qualifications:

Residence or membership in the Municipal Corporation, non-profit water supply corporation or political subdivision of the regular member nominating such individual.

At no time shall the regular members nominate an individual or manager to represent more than one regular member on the Board of Directors.

Nominee must meet the qualifications of Texas Water Code Sec 67.0051.

The Nominating Resolutions should be mailed back to Bluebonnet Water Supply Corporation office by February 01, 2022. The resolutions must be available to the Secretary/Treasurer so they can be made part of the Minutes before the annual meeting.

Kind regards,

Jim Lilley  
General Manager  
Bluebonnet WSC

RECEIVED JAN 03 2022

**RESOLUTION NOMINATING CANDIDATE FOR ELECTION TO THE BOARD  
OF DIRECTORS AT THE ANNUAL MEETING OF BLUEBONNET WATER  
SUPPLY CORPORATION**

WHEREAS, the \_\_\_\_\_  
(Name of WSC or City)

is a Regular Member of Bluebonnet Water Supply Corporation as a direct result of entering into a water sales and purchase contract with the Bluebonnet Water Supply Corporation: and

WHEREAS, the By-laws of the Bluebonnet Water Supply Corporation stipulate that at the Annual meeting of the members, each Regular Member shall be entitled to Nominate two individuals (One Primary and the second alternate) to serve on the Board of Directors of Bluebonnet Water Supply Corporation, provided that the nominee is not in violation of the Bluebonnet Water Supply Corporation Conflict of Interest Policy and meets the Qualifications of Texas Water Code Sec. 67.0051: and

Whereas, the \_\_\_\_\_  
(Name of WSC or City)

has determined that it would be to its best interest to have such a voting member on the Bluebonnet Water Supply Corporation Board of Directors and does desire to have such a Board Member elected at the \_\_\_\_\_ Annual meeting of the members of  
(Date)

Bluebonnet Water Supply Corporation.

NOWHEREFORE, it be resolved by the \_\_\_\_\_  
(Governing Body)

of the \_\_\_\_\_ that  
(Name of WSC or City)

\_\_\_\_\_  
(Name, address, and telephone number of Candidate, indicate Primary or Alternate)

\_\_\_\_\_  
be and is hereby nominated for election to the Board of Directors of Bluebonnet Water Supply Corporation at the \_\_\_\_\_ Annual Meeting of the members of  
(Date)

Bluebonnet Water Supply Corporation.

THIS resolution passed by the \_\_\_\_\_  
(Name of Governing Body)

of \_\_\_\_\_ on the \_\_\_\_\_  
(Name of WSC or City) (Date)

day of \_\_\_\_\_, 20\_\_\_\_.  
(Month)

Signed \_\_\_\_\_  
(President, Mayor)

ATTEST:

\_\_\_\_\_  
(Secretary) (Name of WSC or City)

PRIMARY

APPLICATION FOR BOARD OF DIRECTOR'S POSITION OF THE BLUEBONNET WATER SUPPLY CORPORATION ("CORPORATION")

This form must be accompanied by a Resolution of the sponsoring Member, requesting that the applicant's name be placed on the ballot as a candidate for director. The application form must be completed and submitted to the Corporation's main office by \_\_\_\_\_ for the applicant's name to be placed on the ballot.

Biographical Information :

Applicant's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Phone #: \_\_\_\_\_

Water System Member Since: \_\_\_\_\_

Director Position Sought: \_\_\_\_\_  
(Name of WSC or City)

Primary/Alternate: \_\_\_\_\_

Qualifications (will be sent to Members with Ballot):

Previous Board of Director Experience:

Business/Government Experience:

Education:

Personal Statement:

Affirmation and Pledge to serve:

I, \_\_\_\_\_ will be at least 18 years of age on the first day of the director term; having been nominated by a Corporation Member; have not been determined by a court exercising probate jurisdiction to be totally mentally incapacitated or partially mentally incapacitated without the right to vote; and have not been finally convicted of a felony.

I have reviewed the Corporation's by-laws and I meet the qualifications set forth therein.

If elected, I pledge to serve in a director position on the Corporation's Board of Directors; and will do my best to attend all meetings, regular or called, as designated by the board.

Under Penalties of perjury, I declare that I have reviewed the information presented in this application, including accompanying documents, and to the best of my knowledge and belief, the information is true, correct and complete.

Signature of Applicant: \_\_\_\_\_ Date \_\_\_\_\_

## Verification of Qualification

To Serve as a Director on the Bluebonnet Water Supply Corporation Board of Directors please answer the following questions with a Yes or No in the space provided.

Are you a Customer or a Member of the Membership within Bluebonnet Water Supply Corporation? \_\_\_\_\_

Are you representing more than one regular member as a Director? \_\_\_\_\_

Are you a Developer of property within the Corporation's service area? \_\_\_\_\_

Are you an employee of a developer of property within the Corporation's service area?  
\_\_\_\_\_

Are you an employee of any director, manager, engineer, or attorney for the Corporation?  
\_\_\_\_\_

Are you serving as a consultant, engineer, attorney, manager, or in any other professional capacity for the corporation or for a developer or in any other professional capacity for the corporation or for a developer of property within the service area of the corporation?  
\_\_\_\_\_

Are you party to a contract with the corporation, other than a contract or purchase of water services furnished by the corporation to the corporation's members? \_\_\_\_\_

Are you party to a contract with any developer of property within the service area of the corporation or conveying real property within the service area of the corporation for the purpose of establishing a residence or commercial business within the corporation's service area? \_\_\_\_\_

Are you an immediate family member of any Director of the corporation or any person serving in a managerial capacity, attorney, accountant, engineer on the behalf of the corporation, or Officer, or Director of any banking institution retained as a depository for the funds of or on behalf of the corporation or any savings and loan association which holds any indebtedness of the corporation? \_\_\_\_\_

I, the undersigned nominee, declare that the above answers on this form were completed by me and are accurate to the best of my knowledge.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

APPLICATION FOR BOARD OF DIRECTOR'S POSITION OF THE BLUEBONNET WATER SUPPLY CORPORATION ("CORPORATION")

This form must be accompanied by a Resolution of the sponsoring Member, requesting that the applicant's name be placed on the ballot as a candidate for director. The application form must be completed and submitted to the Corporation's main office by 4 February 2013 for the applicant's name to be placed on the ballot.

Biographical Information:

Applicant's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Phone #: \_\_\_\_\_

Water System Member Since: \_\_\_\_\_

Director Position Sought: \_\_\_\_\_  
(Name of WSC or City)

Primary/Alternate: \_\_\_\_\_

Qualifications (will be sent to Members with Ballot):

Previous Board of Director Experience:

Business/Government Experience:

Education:

Personal Statement:

Affirmation and Pledge to serve:

I, \_\_\_\_\_ will be at least 18 years of age on the first day of the director term; having been nominated by a Corporation Member; have not been determined by a court exercising probate jurisdiction to be totally mentally incapacitated or partially mentally incapacitated without the right to vote; and have not been finally convicted of a felony.

I have reviewed the Corporation's by-laws and I meet the qualifications set forth therein.

If elected, I pledge to serve in a director position on the Corporation's Board of Directors; and will do my best to attend all meetings, regular or called, as designated by the board.

Under Penalties of perjury, I declare that I have reviewed the information presented in this application, including accompanying documents, and to the best of my knowledge and belief, the information is true, correct and complete.

Signature of Applicant: \_\_\_\_\_ Date \_\_\_\_\_

### Verification of Qualification

To Serve as a Director on the Bluebonnet Water Supply Corporation Board of Directors please answer the following questions with a Yes or No in the space provided.

Are you a Customer or a Member of the Membership within Bluebonnet Water Supply Corporation? \_\_\_\_\_

Are you representing more than one regular member as a Director? \_\_\_\_\_

Are you a Developer of property within the Corporation's service area? \_\_\_\_\_

Are you an employee of a developer of property within the Corporation's service area?  
\_\_\_\_\_

Are you an employee of any director, manager, engineer, or attorney for the Corporation?  
\_\_\_\_\_

Are you serving as a consultant, engineer, attorney, manager, or in any other professional capacity for the corporation or for a developer or in any other professional capacity for the corporation or for a developer of property within the service area of the corporation?  
\_\_\_\_\_

Are you party to a contract with the corporation, other than a contract or purchase of water services furnished by the corporation to the corporation's members? \_\_\_\_\_

Are you party to a contract with any developer of property within the service area of the corporation or conveying real property within the service area of the corporation for the purpose of establishing a residence or commercial business within the corporation's service area? \_\_\_\_\_

Are you an immediate family member of any Director of the corporation or any person serving in a managerial capacity, attorney, accountant, engineer on the behalf of the corporation, or Officer, or Director of any banking institution retained as a depository for the funds of or on behalf of the corporation or any savings and loan association which holds any indebtedness of the corporation? \_\_\_\_\_

I, the undersigned nominee, declare that the above answers on this form were completed by me and are accurate to the best of my knowledge.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_



#10

*The City of Bruceville-Eddy Rising into the Future*

143 Wilcox Drive  
Eddy, Texas 76524

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Phone: (254) 859-5964  
Fax: (254) 859-5779

I, the undersigned authority, do hereby request to be placed on the agenda

of: January 27<sup>th</sup>, 2022, 2021 to discuss the following:

late fees, Extensions, Due date, water  
agreement.

Dated this 21 day of January 2022, 2021

Signed: [Signature]

Phone Number for contact: Home: \_\_\_\_\_ Cell: (254) 644-6284

Address: 435 old moody Rd

**MUST BE APPROVED BY MAYOR** Mayor Connally Bass \_\_\_\_\_

Moved to next agenda of regular council session for approval: \_\_\_\_\_



# City of Bruceville-Eddy #11

144 Wilcox Drive  
Eddy, Texas 76524

254-859-5964 ph.  
254.859.5779 Fax

I, the undersigned authority, do hereby request to be placed on the agenda

of: **January 27, 2022** to discuss the following:

The City's Fiscal Year 2020-2021 Financial Audit Report

Brockway, Gersbach, Franklin & Niemeier, P.C to present-Andrew Sauls

Dated this 6<sup>th</sup> day of January 2022

Signed: \_\_\_\_\_

Phone Number for contact: Home: \_\_\_\_\_ Cell: \_\_\_\_\_

Address: \_\_\_\_\_

MUST BE APPROVED BY MAYOR Mayor Linda Bass \_\_\_\_\_

Moved to next agenda of regular council session for approval: \_\_\_\_\_

**City of  
Bruceville-Eddy, Texas**

**September 30, 2021**

**Financial Statements**



**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**TOGETHER WITH INDEPENDENT AUDITOR'S REPORT THEREON**  
**AND REQUIRED SUPPLEMENTARY INFORMATION**



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**C O N T E N T S**  
**(CONTINUED)**

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Compliance and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

75 - 76



## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and  
Members of the City Council  
City of Bruceville-Eddy, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Bruceville-Eddy, Texas (the City), as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Bruceville-Eddy, Texas, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress, schedule of changes in net pension liability (asset) and related ratios, schedule of pension contributions, schedule of changes in total OPEB liability and related ratios, schedule of OPEB contributions and budgetary comparison information on pages 5 through 11 and 59 through 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

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

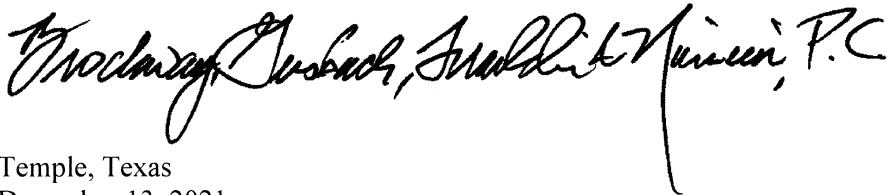
The individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of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



**INDEPENDENT AUDITOR'S REPORT  
(CONTINUED)**

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Brockway Busch, Matthew M. Mincer, P.C." The signature is written in a cursive style and is positioned above the typed name and date.

Temple, Texas  
December 13, 2021

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**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

In this section of the Annual Financial Report, we, the managers of the City of Bruceville-Eddy, Texas, discuss and analyze the City's financial performance for the fiscal year ended September 30, 2021. Please read it in conjunction with the Independent Auditor's Report on pages 1 through 3, and the City's Basic Financial Statements, which begin on page 14.

**FINANCIAL HIGHLIGHTS**

- The City's net position increased by \$ 652,093 as a result of this year's operations.
- The General Fund ended the year with a fund balance of \$ 2,791,631.
- During the year, the City had governmental expenses that were \$ 338,461 less than the \$ 1,209,857 generated in tax and other revenues for governmental programs.
- The total cost of all the City's programs was \$ 2,281,792. Of this amount, \$ 1,990,307 was directly attributed to Public Safety (Police Department) and Water Services. The remainder of the cost was mainly for general government and street repair.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 14 through 17). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 18) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were financed in the short-term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. Proprietary statements provide the same type of information as the government-wide financial statements, only in more detail.

The notes to financial statements (starting on page 31) provide narrative explanations or additional data needed for full disclosure in the government-wide statements and the fund financial statements.

**Reporting the City as a Whole**

***The Statement of Net Position and the Statement of Activities***

The analysis of the City's overall financial condition and operations begins on page 14. Its primary purpose is to show whether the City is better or worse off as a result of the year's activities. The Statement of Net Position includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years (e.g. uncollected taxes). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting.

These two statements report the City's net position and the changes in them. The City's net position (the difference between assets and liabilities) provide one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider nonfinancial factors as well, such as changes in the property tax base and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City is divided into two kinds of activities.

Governmental activities – Most of the City's basic services are reported here, including the public safety, streets, and general government. Property taxes, fines and sales taxes finance most of these activities.

Business-type activities - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water and sewer system activities are reported here.

**Reporting the City's Most Significant Funds**

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by state law and by bond covenants. The City's two kinds of funds - governmental and proprietary - utilize different accounting approaches.

Governmental fund – The majority of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. By comparing information presented for the governmental fund with similar information presented for governmental activities in the government-wide financial statements, readers may better understand the long-term impact of the government's near-term financing decisions. The relationships or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental fund statements are detailed in a reconciliation following the fund financial statements.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Proprietary fund - The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in the proprietary fund. The proprietary fund is reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are identical to the business-type activities that are reported in the government-wide statements, but provide more detail and additional information such as cash flows for the proprietary fund.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The City's combined net position was \$ 8,523,343 as of September 30, 2021. Analyzing the net position and net expenses of governmental and business-type activities separately, the business-type activities net position was \$ 4,657,688 and the governmental activities net position was \$ 3,865,655.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The following condensed financial statements focus on the Net Position (Table I) and Change in Net Position (Table II) of general revenues and significant expenses of the City's governmental and business-type activities.

**Table I**

**NET POSITION**

|   | Governmental<br>Activities |                    | Business-Type<br>Activities |                    | Total<br>Primary<br>Government |                    |
|---|----------------------------|--------------------|-----------------------------|--------------------|--------------------------------|--------------------|
|   | 2021                       | 2020               | 2021                        | 2020               | 2021                           | 2020               |
| Current and other assets                  | \$3,077,665                | \$2,565,095        | \$2,711,315                 | \$2,648,891        | \$5,788,980                    | \$5,213,986        |
| Noncurrent and capital<br>assets          | 1,132,829                  | 1,137,155          | 4,426,095                   | 4,551,307          | 5,558,924                      | 5,688,462          |
| Total assets                              | 4,210,494                  | 3,702,250          | 7,137,410                   | 7,200,198          | 11,347,904                     | 10,902,448         |
| Deferred outflows                         | 21,822                     | 24,842             | 15,496                      | 13,485             | 37,318                         | 38,327             |
| Total assets and<br>deferred outflows     | 4,232,316                  | 3,727,092          | 7,152,906                   | 7,213,683          | 11,385,222                     | 10,940,775         |
| Other liabilities                         | 51,184                     | 83,597             | 137,327                     | 210,656            | 188,511                        | 294,253            |
| Long-term liabilities                     | 41,037                     | 41,177             | 2,319,915                   | 2,624,010          | 2,360,952                      | 2,665,187          |
| Total liabilities                         | 92,221                     | 124,774            | 2,457,242                   | 2,834,666          | 2,549,463                      | 2,959,440          |
| Deferred inflows                          | 274,440                    | 75,124             | 37,976                      | 34,961             | 312,416                        | 110,085            |
| Total liabilities and<br>deferred inflows | 366,661                    | 199,898            | 2,495,218                   | 2,869,627          | 2,861,879                      | 3,069,525          |
| Net Position:                             |                            |                    |                             |                    |                                |                    |
| Net investment in capital<br>assets       | 1,044,945                  | 1,040,765          | 2,073,658                   | 1,909,524          | 3,118,603                      | 2,950,289          |
| Restricted                                | 180,993                    | 70,754             | 399,955                     | 379,957            | 580,948                        | 450,711            |
| Unrestricted                              | 2,639,717                  | 2,415,675          | 2,184,075                   | 2,054,575          | 4,823,792                      | 4,470,250          |
| Total Net Position                        | <u>\$3,865,655</u>         | <u>\$3,527,194</u> | <u>\$4,657,688</u>          | <u>\$4,344,056</u> | <u>\$8,523,343</u>             | <u>\$7,871,250</u> |

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Table II**

**CHANGE IN NET POSITION**

|                                | Governmental<br>Activities |                     | Business-Type<br>Activities |                     | Total<br>Primary<br>Government |                     |
|--------------------------------|----------------------------|---------------------|-----------------------------|---------------------|--------------------------------|---------------------|
|                                | 2021                       | 2020                | 2021                        | 2020                | 2021                           | 2020                |
| Revenues:                      |                            |                     |                             |                     |                                |                     |
| Program Revenues               |                            |                     |                             |                     |                                |                     |
| Charges for services           | \$ 408,608                 | \$ 523,357          | \$ 1,718,844                | \$ 1,776,738        | \$ 2,127,452                   | \$ 2,300,095        |
| Grants and contributions       | 93,225                     | 588,900             | -                           | -                   | 93,225                         | 588,900             |
| General Revenues:              |                            |                     |                             |                     |                                |                     |
| Property tax                   | 388,304                    | 373,717             | -                           | -                   | 388,304                        | 373,717             |
| Sales tax                      | 101,386                    | 92,211              | -                           | -                   | 101,386                        | 92,211              |
| Other taxes                    | 55,758                     | 58,152              | -                           | -                   | 55,758                         | 58,152              |
| Investment earnings            | 3,200                      | 16,192              | 3,321                       | 16,908              | 6,521                          | 33,100              |
| Gain on sale of capital assets | -                          | 2,800               | -                           | -                   | -                              | 2,800               |
| Miscellaneous                  | 159,376                    | 60,813              | 1,863                       | 1,932               | 161,239                        | 62,745              |
| Total Revenue                  | 1,209,857                  | 1,716,142           | 1,724,028                   | 1,795,578           | 2,933,885                      | 3,511,720           |
| Expenses:                      |                            |                     |                             |                     |                                |                     |
| General government             | 268,243                    | 325,039             | -                           | -                   | 268,243                        | 325,039             |
| Public safety                  | 579,911                    | 558,980             | -                           | -                   | 579,911                        | 558,980             |
| Streets                        | 22,542                     | 44,600              | -                           | -                   | 22,542                         | 44,600              |
| Interest on long-term debt     | 700                        | 1,536               | -                           | -                   | 700                            | 1,536               |
| Water and sewer                | -                          | -                   | 1,410,396                   | 1,387,506           | 1,410,396                      | 1,387,506           |
| Total Expenses                 | 871,396                    | 930,155             | 1,410,396                   | 1,387,506           | 2,281,792                      | 2,317,661           |
| Change in net position         | 338,461                    | 785,987             | 313,632                     | 408,072             | 652,093                        | 1,194,059           |
| Net position - beginning       | 3,527,194                  | 2,741,207           | 4,344,056                   | 3,935,984           | 7,871,250                      | 6,677,191           |
| Net position - ending          | <u>\$ 3,865,655</u>        | <u>\$ 3,527,194</u> | <u>\$ 4,657,688</u>         | <u>\$ 4,344,056</u> | <u>\$ 8,523,343</u>            | <u>\$ 7,871,250</u> |

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

A large portion of the City's net position (37%) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (7%) represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position, \$ 4,823,792, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the fiscal year, the City is able to report positive balances in both categories of net position for the government as a whole.

For the year ended September 30, 2021, revenues from governmental activities totaled \$ 1,209,857. Charges for public safety services accounted for 34% of these revenues and property taxes accounted for 32% of the total.

For the year ended September 30, 2021, expenses for governmental activities totaled \$ 871,396. The City's three largest funded programs are for general government, public safety and streets.

Revenues of the City's business-type activities were \$ 1,724,028 for the year ended September 30, 2021. Expenses for the City's business-type activities were \$ 1,410,396. The City's largest business-type activities expense was the purchase of water.

**THE CITY'S FUNDS**

As the City completed the year, its governmental fund (as presented in the balance sheet on page 18) reported a fund balance of \$ 2,791,631, which is higher than last year's total of \$ 2,471,913.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of September 30, 2021, the City had \$ 5,408,636 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities, equipment and land. This amount represents a net decrease of \$ 160,347 due to current year purchases and contributions being less than depreciation and current year disposals. This year's major additions included:

|                            |                   |
|----------------------------|-------------------|
| Buildings and improvements | \$ 166,871        |
| Water facilities           | 75,054            |
| Land                       | 8,354             |
| Construction in progress   | 6,075             |
|                            | <u>\$ 256,354</u> |



**MANAGEMENT'S DISCUSSION AND ANALYSIS  
CITY OF BRUCEVILLE-EDDY, TEXAS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Debt**

At year-end, the City had \$ 2,290,033 in bonds and notes outstanding versus \$ 2,618,694 last year. This decrease is due to the principal payments applied to the outstanding debt during fiscal year 2021.

More detailed information about the City's long-term liabilities is presented in the Notes to Financial Statements on pages 43 through 45.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's elected and appointed officials considered population growth and available resources from water, public safety and tax revenues when setting the fiscal year ending September 30, 2022 budget and tax rate.

The City adopted a \$ 2,537,302 combined budget for fiscal year ending September 30, 2022. It will be funded through property taxes, water and utility charges, and other local revenues.

If the City does not incur any unforeseen expenditures or reductions in revenue, current revenues should cover current expenses with no change estimated fund balance in the General Fund and no change in the Water Fund net position.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office at City of Bruceville-Eddy, 143 Wilcox Drive, # A, Bruceville-Eddy, Texas 76524.

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**BASIC FINANCIAL STATEMENTS**

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

|  | Governmental<br>Activities | Business-Type<br>Activities | Total        |
|--|----------------------------|-----------------------------|--------------|
| <b><u>ASSETS</u></b>                             |                            |                             |              |
| Cash and cash equivalents                        | \$ 581,495                 | \$ 2,157,754                | \$ 2,739,249 |
| Investments                                      | 2,288,424                  | -                           | 2,288,424    |
| Receivables, net                                 | 13,893                     | 169,430                     | 183,323      |
| Cash and cash equivalents, restricted            | 178,029                    | 399,955                     | 577,984      |
| Internal balances                                | 15,824                     | (15,824)                    | -            |
| Net pension asset                                | 87,884                     | 62,404                      | 150,288      |
| Capital assets, not being depreciated:           |                            |                             |              |
| Land and improvements                            | 649,610                    | 559,183                     | 1,208,793    |
| Construction in progress                         | -                          | 656,435                     | 656,435      |
| Capital assets, net of accumulated depreciation: |                            |                             |              |
| Buildings and improvements                       | 133,116                    | 51,928                      | 185,044      |
| Water facilities                                 | -                          | 2,606,883                   | 2,606,883    |
| Machinery and equipment                          | 61,698                     | 489,262                     | 550,960      |
| Infrastructure                                   | 200,521                    | -                           | 200,521      |
| Total capital assets                             | 1,044,945                  | 4,363,691                   | 5,408,636    |
| Total Assets                                     | 4,210,494                  | 7,137,410                   | 11,347,904   |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>     |                            |                             |              |
| Deferred amounts related to pensions             | 13,283                     | 9,433                       | 22,716       |
| Deferred amounts related to OPEB                 | 8,539                      | 6,063                       | 14,602       |
| Total Assets and Deferred Outflows of Resources  | 4,232,316                  | 7,152,906                   | 11,385,222   |

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

| <b><u>LIABILITIES</u></b>             | <b><u>Governmental<br/>Activities</u></b> | <b><u>Business-Type<br/>Activities</u></b> | <b><u>Total</u></b> |
|---------------------------------------|---|--|---------------------|
| Accounts payable                      | 12,318                                    | 32,734                                     | 45,052              |
| State criminal costs and fees payable | 25,173                                    | -  | 25,173              |
| Other accrued liabilities             | 13,693                                    | 5,563                                      | 19,256              |
| Customer deposits                     | -   | 99,030                                     | 99,030              |
| Noncurrent liabilities:               |   |  |                     |
| Due within on year:                   |   |  |                     |
| Bonds and notes payable               | -   | 319,944                                    | 319,944             |
| Due in more than one year:            |   |  |                     |
| Bonds and notes payable               | -   | 1,970,089                                  | 1,970,089           |
| Compensated absences                  | 6,989                                     | 5,706                                      | 12,695              |
| Net OPEB liability                    | 34,048                                    | 24,176                                     | 58,224              |
| Total Liabilities                     | <u>92,221</u>                             | <u>2,457,242</u>                           | <u>2,549,463</u>    |

**DEFERRED INFLOWS OF RESOURCES**

|   |                |           |                |
|---|----------------|-----------|----------------|
| Deferred amounts related to pensions                | 49,945         | 35,465    | 85,410         |
| Deferred amounts related to OPEB                    | 3,537          | 2,511     | 6,048          |
| Unavailable revenues                                | <u>220,958</u> | -         | <u>220,958</u> |
| Total Liabilities and Deferred Inflows of Resources | 366,661        | 2,495,218 | 2,861,879      |

**NET POSITION**

|  |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| Net investment in capital assets       | 1,044,945           | 2,073,658           | 3,118,603           |
| Restricted for:                        |                     |                     |                     |
| Court technology and building security | 35,606              | -                   | 35,606              |
| Public safety                          | 142,424             | -                   | 142,424             |
| Child safety                           | 2,963               | -                   | 2,963               |
| Debt service                           | -                   | 279,196             | 279,196             |
| Capital projects                       | -                   | 60,363              | 60,363              |
| Customer deposits                      | -                   | 60,396              | 60,396              |
| Unrestricted                           | <u>2,639,717</u>    | <u>2,184,075</u>    | <u>4,823,792</u>    |
| Total Net Position                     | <u>\$ 3,865,655</u> | <u>\$ 4,657,688</u> | <u>\$ 8,523,343</u> |

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

| <u>Functions/Programs</u>      | Program Revenues |                         |  |
|--------------------------------|------------------|-------------------------|--|
|                                | Expenses         | Charges for<br>Services | Operating<br>Grants and<br>Contributions |
| Primary Government:            |                  |                         |  |
| Governmental activities:       |                  |                         |  |
| General government             | \$ 268,243       | \$ 7,352                | \$ 93,225                                |
| Public safety                  | 579,911          | 401,256                 | -  |
| Highways and streets           | 22,542           | -                       | -  |
| Interest on long-term debt     | 700              | -                       | -  |
| Total governmental activities  | 871,396          | 408,608                 | 93,225                                   |
| Business-type activities:      |                  |                         |  |
| Water utility                  | 1,406,862        | 1,718,844               | -  |
| Sewer                          | 3,534            | -                       | -  |
| Total business-type activities | 1,410,396        | 1,718,844               | -  |
| Total Primary Government       | \$ 2,281,792     | \$ 2,127,452            | \$ 93,225                                |

General Revenues:  
Property taxes  
Sales and miscellaneous taxes  
Franchise taxes  
Investment income  
Miscellaneous  
Total general revenues

Change in net position  
Net Position - beginning of year  
Net Position - end of year

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

Net (Expense) Revenue and  
Changes in Net Position

| Governmental<br>Activities | Business-Type<br>Activities | Total               |
|----------------------------|-----------------------------|---------------------|
| \$ (167,666)               | \$ -                        | \$ (167,666)        |
| (178,655)                  | -                           | (178,655)           |
| (22,542)                   | -                           | (22,542)            |
| (700)                      | -                           | (700)               |
| <u>(369,563)</u>           | <u>-</u>                    | <u>(369,563)</u>    |
| -                          | 311,982                     | 311,982             |
| -                          | (3,534)                     | (3,534)             |
| <u>-</u>                   | <u>308,448</u>              | <u>308,448</u>      |
| (369,563)                  | 308,448                     | (61,115)            |
| 388,304                    | -                           | 388,304             |
| 101,386                    | -                           | 101,386             |
| 55,758                     | -                           | 55,758              |
| 3,200                      | 3,321                       | 6,521               |
| 159,376                    | 1,863                       | 161,239             |
| <u>708,024</u>             | <u>5,184</u>                | <u>713,208</u>      |
| 338,461                    | 313,632                     | 652,093             |
| <u>3,527,194</u>           | <u>4,344,056</u>            | <u>7,871,250</u>    |
| <u>\$ 3,865,655</u>        | <u>\$ 4,657,688</u>         | <u>\$ 8,523,343</u> |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUND  
September 30, 2021**

|  | <u>General<br/>Fund</u>    |
|--|----------------------------|
| <b><u>ASSETS</u></b>   |                            |
| Cash and cash equivalents  | \$ 581,495                 |
| Investments  | 2,288,424                  |
| Taxes receivable, net  | 13,893                     |
| Due from other funds   | 15,824                     |
| Cash and cash equivalents, restricted                                  | <u>178,029</u>             |
| Total Assets   | <u><u>\$ 3,077,665</u></u> |
| <b><u>LIABILITIES</u></b>  |                            |
| Accounts payable   | \$ 12,318                  |
| State criminal costs and fees payable                                  | 25,173                     |
| Other accrued liabilities  | <u>13,693</u>              |
| Total Liabilities  | <u>51,184</u>              |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>                            |                            |
| Deferred CLFRF grant revenue   | 210,246                    |
| Unavailable revenues - property taxes                                  | 13,892                     |
| Unavailable revenues - lease income                                    | <u>10,712</u>              |
| Total Deferred Inflows of Resources                                    | <u>234,850</u>             |
| <b><u>FUND BALANCES</u></b>  |                            |
| Fund Balances:   |                            |
| Restricted for:  |                            |
| Court technology and building security                                 | 35,606                     |
| Public safety  | 142,424                    |
| Child safety   | 2,963                      |
| Unassigned   | <u>2,610,638</u>           |
| Total Fund Balance   | <u>2,791,631</u>           |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances | <u><u>\$ 3,077,665</u></u> |

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



**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2021**

**Total Fund Balance - Governmental Fund (Page 18)** \$ 2,791,631

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

|                          |    |              |           |
|--------------------------|----|--------------|-----------|
| Land                     | \$ | 649,610      |           |
| Buildings                |    | 229,340      |           |
| Equipment                |    | 516,761      |           |
| Infrastructure           |    | 363,885      |           |
| Accumulated depreciation |    | (714,651)    |           |
| Total capital assets     |    | \$ 1,044,945 | 1,044,945 |

Net pension asset is not available to pay obligations in the current period and therefore is not reported in the funds. 87,884

Deferred outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level. 13,283

Deferred outflows related to OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level. 8,539

Accrued vacation and comp time payable is not due and payable in the current period and therefore is not reported in the funds. (6,989)

Net OPEB liability is not due and payable in the current period and therefore is not reported in the funds. (34,048)

Deferred inflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level. (49,945)

Deferred inflows related to OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level. (3,537)

Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are reported as deferred inflows of resources in the fund financial statements. 13,892

**Net Position of Governmental Activities (Page 15)** \$ 3,865,655

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

**CITY OF BRUCEVILLE-EDDY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
For the Year Ended September 30, 2021**

|                                      | General<br>Fund |
|--------------------------------------|-----------------|
| <u>Revenues</u>                      |                 |
| Ad valorem tax                       | \$ 392,230      |
| Sales tax                            | 101,386         |
| Franchise tax                        | 55,758          |
| Fines and forfeitures                | 401,256         |
| Operating grant revenue              | 93,225          |
| Licenses and permits                 | 7,352           |
| Interest income                      | 3,200           |
| Lease and miscellaneous income       | 159,376         |
|                                      | 1,213,783       |
| <br><u>Expenditures</u>              |                 |
| Current:                             |                 |
| General government                   | 325,358         |
| Public safety                        | 544,716         |
| Streets                              | 4,345           |
| Debt service:                        |                 |
| Principal                            | 18,941          |
| Interest and fiscal charges          | 705             |
|                                      | 894,065         |
| Excess of revenues over expenditures | 319,718         |
| <br>Net change in fund balance       | <br>319,718     |
| Fund Balance- beginning of year      | 2,471,913       |
| Fund Balance- end of year            | \$ 2,791,631    |

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

**CITY OF BRUCEVILLE-EDDY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2021**

**Net Change in Fund Balance - Total Governmental Fund (Page 20)** \$ 319,718

Amounts reported for governmental activities in the statement of activities (pages 16-17) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

|                      |                    |          |
|----------------------|--------------------|----------|
| Capital outlay       | \$ 53,379          |          |
| Depreciation expense | (68,145)           |          |
|                      | <u>\$ (14,766)</u> | (14,766) |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

|                              |                   |         |
|------------------------------|-------------------|---------|
| Property taxes not collected | \$ 13,892         |         |
| Less prior year              | (17,819)          |         |
|                              | <u>\$ (3,927)</u> | (3,927) |

The net pension liability and related deferred outflows/inflows per GASB 68 is accrued at the government-wide level but not at the fund level. This is the current year change related to the net pension liability and related deferred outflows/inflows, reported as expense in the statement of activities.

17,915

The net OPEB liability and related deferred outflows/inflows per GASB 75 is accrued at the government-wide level but not at the fund level. This is the current year change related to the net OPEB liability and related deferred outflows/inflows, reported as expense in the statement of activities.

580

Repayment of the principal of long-term debt consumes the current financial resources of governmental funds, however, it does not have an effect on net position.

18,941

**Change in Net Position of Governmental Activities (Page 17)** \$ 338,461

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

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**September 30, 2021**

| <b><u>ASSETS</u></b>                  | Business-Type<br>Activities |            |              |
|---------------------------------------|-----------------------------|------------|--------------|
|                                       | Water Fund                  | Sewer Fund | Total        |
| Current assets:                       |                             |            |              |
| Cash and cash equivalents             | \$ 2,157,754                | \$ -       | \$ 2,157,754 |
| Accounts receivable, net              | 169,430                     | -          | 169,430      |
| Total current assets                  | 2,327,184                   | -          | 2,327,184    |
| Noncurrent assets:                    |                             |            |              |
| Cash and cash equivalents, restricted | 399,955                     | -          | 399,955      |
| Net pension asset                     | 62,404                      | -          | 62,404       |
| Due from other funds                  | 738,218                     | -          | 738,218      |
| Capital assets, net                   | 3,624,335                   | 739,356    | 4,363,691    |
| Total noncurrent assets               | 4,824,912                   | 739,356    | 5,564,268    |
| Total assets                          | 7,152,096                   | 739,356    | 7,891,452    |

**DEFERRED OUTFLOWS OF RESOURCES**

|   |           |         |           |
|---|-----------|---------|-----------|
| Deferred amounts related to Pensions            | 9,433     | -       | 9,433     |
| Deferred amounts related to OPEB                | 6,063     | -       | 6,063     |
| Total Assets and Deferred Outflows of Resources | 7,167,592 | 739,356 | 7,906,948 |

**LIABILITIES**

|   |           |         |           |
|---|-----------|---------|-----------|
| Current liabilities:                        |           |         |           |
| Accounts payable                            | 32,734    | -       | 32,734    |
| Accrued liabilities                         | 5,563     | -       | 5,563     |
| Customer deposits                           | 99,030    | -       | 99,030    |
| Due to other funds                          | -         | 754,042 | 754,042   |
| Liabilities payable from restricted assets: |           |         |           |
| Bonds and notes payable - current portion   | 319,944   | -       | 319,944   |
| Total current liabilities                   | 457,271   | 754,042 | 1,211,313 |
| Noncurrent liabilities:                     |           |         |           |
| Compensated absences                        | 5,706     | -       | 5,706     |
| Net OPEB liability                          | 24,176    | -       | 24,176    |
| Liabilities payable from restricted assets: |           |         |           |
| Bonds and notes payable                     | 1,970,089 | -       | 1,970,089 |
| Total noncurrent liabilities                | 1,999,971 | -       | 1,999,971 |
| Total Liabilities                           | 2,457,242 | 754,042 | 3,211,284 |

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**September 30, 2021**

|   | Business-Type<br>Activities |                    | Total               |
|---|-----------------------------|--------------------|---------------------|
|   | Water Fund                  | Sewer Fund         |                     |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>         |                             |                    |                     |
| Deferred amounts related to pensions                | 35,465                      | -                  | 35,465              |
| Deferred amounts related to OPEB                    | 2,511                       | -                  | 2,511               |
| Total Liabilities and Deferred Inflows of Resources | 2,495,218                   | 754,042            | 3,249,260           |
| <b><u>NET POSITION</u></b>                          |                             |                    |                     |
| Net investment in capital assets                    | 1,334,302                   | 739,356            | 2,073,658           |
| Restricted for:                                     |                             |                    |                     |
| Debt service  | 279,196                     | -                  | 279,196             |
| Capital projects                                    | 60,363                      | -                  | 60,363              |
| Customer deposits                                   | 60,396                      | -                  | 60,396              |
| Unrestricted (deficit)                              | 2,938,117                   | (754,042)          | 2,184,075           |
| Total Net Position                                  | <u>\$ 4,672,374</u>         | <u>\$ (14,686)</u> | <u>\$ 4,657,688</u> |

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION - PROPRIETARY FUNDS**  
**For the Year Ended September 30, 2021**

|   | Business-Type<br>Activities |                    | Total               |
|---|-----------------------------|--------------------|---------------------|
|   | Water Fund                  | Sewer Fund         |                     |
| <u>Operating Revenues</u>               |                             |                    |                     |
| Water                                   | \$ 1,495,020                | \$ -               | \$ 1,495,020        |
| Garbage                                 | 129,931                     | -                  | 129,931             |
| Water tap fees                          | 53,180                      | -                  | 53,180              |
| Other operating revenues                | 40,713                      | -                  | 40,713              |
| Total Operating Revenues                | <u>1,718,844</u>            | <u>-</u>           | <u>1,718,844</u>    |
| <u>Operating Expenses</u>               |                             |                    |                     |
| Water purchases                         | 354,739                     | -                  | 354,739             |
| Water system utilities                  | 97,909                      | -                  | 97,909              |
| Water system supplies                   | 32,097                      | -                  | 32,097              |
| Repairs and maintenance                 | 14,218                      | -                  | 14,218              |
| Other water system expenses             | 53,004                      | -                  | 53,004              |
| Personnel and support                   | 222,495                     | -                  | 222,495             |
| Professional fees                       | 58,019                      | 3,459              | 61,478              |
| Administrative expenses                 | 105,769                     | 75                 | 105,844             |
| Garbage collection fees                 | 123,453                     | -                  | 123,453             |
| Depreciation and amortization           | 235,064                     | -                  | 235,064             |
| Total Operating Expenses                | <u>1,296,767</u>            | <u>3,534</u>       | <u>1,300,301</u>    |
| Operating Income                        | <u>422,077</u>              | <u>(3,534)</u>     | <u>418,543</u>      |
| <u>Nonoperating Revenues (Expenses)</u> |                             |                    |                     |
| Interest income                         | 3,321                       | -                  | 3,321               |
| Interest expense                        | (109,955)                   | -                  | (109,955)           |
| Donations emergency services income     | 1,863                       | -                  | 1,863               |
| Donations emergency services expense    | (1,848)                     | -                  | (1,848)             |
| Miscellaneous income                    | 1,708                       | -                  | 1,708               |
| Total Nonoperating Revenues (Expenses)  | <u>(104,911)</u>            | <u>-</u>           | <u>(104,911)</u>    |
| Change in Net Position                  | 317,166                     | (3,534)            | 313,632             |
| Net Position - beginning of year        | <u>4,355,208</u>            | <u>(11,152)</u>    | <u>4,344,056</u>    |
| Net Position - end of year              | <u>\$ 4,672,374</u>         | <u>\$ (14,686)</u> | <u>\$ 4,657,688</u> |

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

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**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended September 30, 2021**

|   | <u>Business-Type<br/>Activities<br/>Water and<br/>Sewer Funds</u> |
|---|---|
| <u>Cash Flows from Operating Activities</u>                         |   |
| Cash received from customers  | \$ 1,754,555  |
| Cash paid to suppliers  | (930,570)   |
| Cash paid to employees  | (236,240)   |
| Net Cash Provided by Operating Activities                           | <u>587,745</u>  |
| <br><u>Cash Flows from Non-Capital Financing Activities</u>         |   |
| Contribution income   | 1,863   |
| Contribution expense  | (1,848)   |
| Miscellaneous income  | 1,708   |
| Net Cash Provided by Non-Capital Financing Activities               | <u>1,723</u>  |
| <br><u>Cash Flows from Capital and Related Financing Activities</u> |   |
| Acquisition of capital assets                                       | (89,483)  |
| Payments on long-term bonds   | (309,715)   |
| Interest paid   | (109,955)   |
| Net Cash Used by Capital and Related Financing Activities           | <u>(509,153)</u>  |
| <br><u>Cash Flows from Investing Activities</u>                     |   |
| Interest received   | 3,321   |
| Increase in restricted cash   | (19,998)  |
| Net Cash Used by Investing Activities                               | <u>(16,677)</u>   |
| <br>Net Increase in Cash and Cash Equivalents                       | 63,638  |
| <br>Cash and Cash Equivalents - beginning of year                   | <u>2,094,116</u>  |
| <br>Cash and Cash Equivalents - end of year                         | <u>\$ 2,157,754</u>   |

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



|   | <u>Business-Type<br/>Activities<br/>Water and<br/>Sewer Funds</u> |
|---|---|
| <u>Reconciliation of operating income to net cash provided<br/>by operating activities:</u> |   |
| Operating income  | \$ 418,543  |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities:  |   |
| Depreciation expense  | 235,064   |
| Decrease in accounts receivable   | 21,212  |
| Increase in net pension asset   | (20,369)  |
| Increase in due from other funds  | (17,963)  |
| Increase in deferred outflows   | (2,011)   |
| Decrease in accounts payable  | (30,062)  |
| Decrease in accrued liabilities   | (57,766)  |
| Increase in due to other funds  | 17,963  |
| Increase in customer deposits   | 14,499  |
| Increase in net OPEB liability  | 5,620   |
| Increase in deferred inflows  | 3,015   |
| Total Adjustments   | <u>169,202</u>  |
| Net Cash Provided by Operating Activities   | <u>\$ 587,745</u>   |

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**NOTES TO FINANCIAL STATEMENTS**

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**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The City of Bruceville-Eddy, Texas (the City) was incorporated in 1974 for the purpose of providing public safety, water and sanitation services, planning and general administrative services. The City's present population is approximately 1,490, and it serves approximately 1,900 metered customers.

The following is a summary of certain significant accounting policies followed in the preparation of the financial statements of the City.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the City prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis - GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of a "management's discussion and analysis" (MD&A). This analysis is similar to the analysis the private sector provides in their annual reports.

Government-Wide Financial Statements - The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. Government-wide financial statements do not provide information by fund or account group, but distinguish between the City's governmental activities and business-type activities on the statement of net position and statement of activities. Significantly, the City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City, which were previously recorded in the General Fixed Assets Account Group and the General Long-term Obligations Account Group (such as building and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

In addition, the government-wide statement of activities reflects depreciation expenses on the City's capital assets, including infrastructure. In addition to the government-wide financial statements, the City has prepared governmental fund financial statements, which continue to use the modified accrual basis of accounting and the current financial resources measurement focus. Accordingly, the accounting and financial reporting for the City's General Fund, the City's major governmental fund, is similar to that previously presented in the City's financial statements, although the format of financial statements has been modified by GASB Statement No. 34.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Statement of Net Position - The Statement of Net Position is designed to display the financial position of the primary government (government and business-type activities). Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of the government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities - The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the City's non-fiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, grants and other intergovernmental revenues. Business-type activities include programs supported primarily by water revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the City. Examples include water payments, police fines, etc. If revenue is not program revenue, it is general revenue used to support all of the City's functions. Taxes are always general revenues.

Interfund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet. All interfund transactions between governmental funds are eliminated on the government-wide statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

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

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after period end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the state are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

**D. FUND ACCOUNTING**

The City reports the following major governmental fund:

General Fund - the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

Water Fund and Sewer Fund - used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income is necessary for management accountability.

**Reconciliation of Government-Wide and Fund Financial Statements**

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net position for governmental activities as shown on the government-wide statement of net position is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. A summary reconciliation of the difference between net changes in fund balances as reflected on the governmental funds statement of revenues, expenditures and changes in fund balances and change in net position for governmental activities as shown on the government-wide statement of activities is presented in an accompanying schedule to the governmental funds statement of revenues, expenditures and changes in fund balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, effective for financial statements for periods beginning after June 15, 2010, requires governmental fund balances to be reported in one of five classifications, replacing the previous classifications of reserved, unreserved, and designated. These five classifications are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balances are either not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balances have constraints imposed either 1) by law through constitutional provisions or enabling legislation or 2) by creditors, grantors, contributors, or laws or regulations of other governments. Committed fund balances represent funds set aside formally by the City Council for specific purposes or by contract. Assigned fund balances are earmarked for specific purposes by the City Council, but are neither restricted nor committed. These balances represent tentative management plans that are subject to change. Unassigned fund balance is the residual classification for the general fund for which the previous classifications do not apply. When different classifications of funds are available for expenditure, the City considers the most restrictive classification amount to have been spent first.

The following is a list of fund balance restrictions used by the City and a description of each:

***Fund Balance Restrictions:***

***Debt Service-*** Funds restricted for the retirement of general long-term debt.

***Court Technology and Building Security-*** Funds restricted, from specific court fees, for the purchase of goods and services that will benefit the court.

***Public Safety-*** Fund restricted, from criminal asset forfeiture programs, to be used only by and for the benefit of the police department.

***Child Safety-*** Funds restricted, from specific court fees, to be used to enhance child safety.

***Capital Projects-*** Funds restricted for use in current and future construction projects.

***Customer Deposits-*** Funds restricted to disbursements for the application to customer account balances or refunds to customer.

**E. ASSETS, LIABILITIES AND NET POSITION**

***1. Deposits and Investments***

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.



**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**2. Receivables**

Accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Property taxes receivable for the governmental fund types, which have been remitted within sixty days subsequent to year-end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred resources and, accordingly, have not been recorded as revenue.

**3. Restricted Assets**

Restricted assets are liquid assets that have third party (statutory, bond covenant or granting agency) limitations on their use. Certain resources set aside for the repayment of revenue bonds are classified as restricted assets on the Balance Sheet and the Statement of Net Position, because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. Customer deposits held by the City before any services were supplied are restricted to the service for which the deposits were collected.

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 2,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

| <u>Category</u>            | <u>Life</u> |
|----------------------------|-------------|
| Buildings and improvements | 10-30 years |
| Machinery and equipment    | 3-10 years  |
| Water facilities           | 30 years    |
| Infrastructure             | 20 years    |

**5. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed in the period incurred.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

***6. Net Position***

Net Position in government-wide and proprietary financial statements are classified as net investment in capital assets, restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

***7. Fund Balance***

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

**Nonspendable Fund Balance** - Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

**Restricted Fund Balance** – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**Committed Fund Balance** – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority to be reported as committed; amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**Assigned Fund Balance** – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**Unassigned Fund Balance** – Amounts that do not meet the criteria above and are available for any purpose; positive amounts are reported in the General Fund.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance, the highest level of action. This is typically done through adoption of the budget. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Assigned fund balance is established by City Council by passage of a resolution either through adoption or amendment of the budget as intended for specific purposes.

For the classification of Governmental Fund balances, the City considers expenditures to be made from the most restrictive first when more than one classification is available.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**8. *Estimates***

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Specifically, the actuarial calculations used to determine the annual required contributions and related liabilities of the City's retirement plans and post-employment obligations are based on assumptions about the possibility of events far into the future. Accordingly, actual results could differ from those estimates.

**9. *Pensions***

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

**10. *Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Town of Boxelder's Post Employment Health Insurance Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable, in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan.

**11. *Deferred outflows and inflows of resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that qualify for reporting in this category related to the City's pension and OPEB plans through TMRS.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At this time, the City has five items that qualify for reporting in this category. They are amounts related to deferred property tax, pension and OPEB plans through TMRS, deferred lease income and deferred grant revenues.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**F. UPCOMING ACCOUNTING PRONOUNCEMENTS**

The City has reviewed GASB pronouncements which become effective in future years, and notes the following statements are applicable to the City:

GASB Statement No. 87, Leases, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

**II. DETAILED NOTES ON ALL FUNDS**

**A. DEPOSITS AND INVESTMENTS**

Legal and Contractual Provisions Governing Deposits and Investments

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

Additional Contractual Provisions governing deposits and investments are as follows:

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the City's agent bank in an amount sufficient to protect City's funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Policies Governing Deposits and Investments

1. Foreign Currency Risk – The City's deposits and investments are not exposed to foreign currency risk.
2. Custodial Credit Risk – The City's policy is to be collateralized. The City was fully collateralized during the period.
3. Interest Rate Risk – The City has no debt securities that have interest rate risk.
4. Other Credit Risk Exposure – The City does not invest in debt securities.
5. Concentration Risk – The City's deposits and investments are exposed to concentration risk in that they are all deposited with the same bank.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Deposits Credit Risk**

The cash deposits and savings accounts held at financial institutions can be categorized according to three levels of risk. These three levels of risk are as follows:

Category 1 - Deposits, which are insured or collateralized with securities held by the City or by its agent in the City's name.

Category 2 - Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the City's name.

Category 3 - Deposits which are not collateralized or insured.

Based on these three levels of risk, all of the City's cash deposits are classified as Category 1.

Deposits are stated at cost plus accrued interest and the carrying amounts are displayed on the balance sheet as cash and cash equivalents. Following is a summary of the City's deposits, by category:

|   |    |           |
|---|----|-----------|
| 1. Insured by FDIC                      | \$ | 4,517,727 |
| 2. Collateralized by pledged securities |    | 1,120,373 |
| 3. Uninsured and uncollateralized       |    | -         |
| Total Bank Balance                      | \$ | 5,638,100 |
| Carrying Amount                         | \$ | 5,605,657 |

**B. RESTRICTED CASH**

The City had restricted cash of \$ 399,955 in the Water Fund and \$ 178,029 in the General Fund as of September 30, 2021. The restrictions stem from the need to protect customer utility deposits, to set aside a reserve for the payment of interest and principal on bonded indebtedness, and to set aside monies that are restricted by revenue sources as to use.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**C. RECEIVABLES**

Receivables at year-end for the government's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

|  | <u>General<br/>Fund</u> | <u>Water<br/>Fund</u> |
|--|-------------------------|-----------------------|
| Tax receivables                            | \$ 46,533               | \$ -                  |
| Less: allowance for uncollectible accounts | (32,640)                | -                     |
| Tax receivable, net                        | 13,893                  | -                     |
| Accounts receivable                        | -                       | 180,701               |
| Less: allowance for uncollectible accounts | -                       | (11,271)              |
| <br>Total Receivables                      | <br><u>\$ 13,893</u>    | <br><u>\$ 169,430</u> |

**D. INTERFUND RECEIVABLES AND PAYABLES**

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. The individual interfund receivables and payable balances at September 30, 2021, were:

|                     | <u>Due from<br/>Other Funds</u> | <u>Due to<br/>Other Funds</u> |
|---------------------|---------------------------------|-------------------------------|
| General Fund        | \$ 15,824                       | \$ -                          |
| Water Fund          | 738,218                         | -                             |
| Sewer Fund          | -                               | 754,042                       |
| <br>Total All Funds | <br><u>\$ 754,042</u>           | <br><u>\$ 754,042</u>         |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**E. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2021 was as follows:

|  | Beginning<br>Balance | Additions        | Reclassifications<br>(Deletions) | Ending<br>Balance   |
|--|----------------------|------------------|----------------------------------|---------------------|
| <b>Governmental Activities</b>               |                      |                  |                                  |                     |
| Capital assets, not being depreciated:       |                      |                  |                                  |                     |
| Land   | \$ 649,610           | \$ -             | \$ -                             | \$ 649,610          |
| Construction in progress                     | 60,117               | -                | (60,117)                         | -                   |
| Total capital assets, not being depreciated  | <u>709,727</u>       | <u>-</u>         | <u>(60,117)</u>                  | <u>649,610</u>      |
| Capital assets, being depreciated:           |                      |                  |                                  |                     |
| Buildings and improvements                   | 115,844              | 113,496          | -                                | 229,340             |
| Machinery and equipment                      | 516,761              | -                | -                                | 516,761             |
| Infrastructure                               | 363,885              | -                | -                                | 363,885             |
| Total capital assets, being depreciated      | <u>996,490</u>       | <u>113,496</u>   | <u>-</u>                         | <u>1,109,986</u>    |
| Less accumulated depreciation for:           |                      |                  |                                  |                     |
| Buildings and improvements                   | (89,939)             | (6,285)          | -                                | (96,224)            |
| Machinery and equipment                      | (411,397)            | (43,666)         | -                                | (455,063)           |
| Infrastructure                               | (145,170)            | (18,194)         | -                                | (163,364)           |
| Total accumulated depreciation               | <u>(646,506)</u>     | <u>(68,145)</u>  | <u>-</u>                         | <u>(714,651)</u>    |
| Total capital assets, being depreciated, net | <u>349,984</u>       | <u>45,351</u>    | <u>-</u>                         | <u>395,335</u>      |
| Governmental Activities                      |                      |                  |                                  |                     |
| Capital Assets, Net                          | <u>\$ 1,059,711</u>  | <u>\$ 45,351</u> | <u>\$ (60,117)</u>               | <u>\$ 1,044,945</u> |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

|  | Beginning<br>Balance | Additions   | Reclassifications<br>(Deletions) | Ending<br>Balance |
|--|----------------------|-------------|----------------------------------|-------------------|
| <b>Business-Type Activities</b>              |                      |             |                                  |                   |
| Capital assets, not being depreciated:       |                      |             |                                  |                   |
| Land   | \$ 550,829           | \$ 8,354    | \$ -                             | \$ 559,183        |
| Construction in progress                     | 703,735              | 6,075       | (53,375)                         | 656,435           |
| Total capital assets, not being depreciated  | 1,254,564            | 14,429      | (53,375)                         | 1,215,618         |
| Capital assets, being depreciated:           |                      |             |                                  |                   |
| Buildings and improvements                   | 131,738              | 53,375      | -                                | 185,113           |
| Water facilities                             | 5,817,890            | 75,054      | -                                | 5,892,944         |
| Machinery and equipment                      | 900,963              | -           | -                                | 900,963           |
| Total capital assets, being depreciated      | 6,850,591            | 128,429     | -                                | 6,979,020         |
| Less accumulated depreciation for:           |                      |             |                                  |                   |
| Buildings and improvements                   | (130,906)            | (2,279)     | -                                | (133,185)         |
| Water facilities                             | (3,136,383)          | (149,678)   | -                                | (3,286,061)       |
| Machinery and equipment                      | (328,594)            | (83,107)    | -                                | (411,701)         |
| Total accumulated depreciation               | (3,595,883)          | (235,064)   | -                                | (3,830,947)       |
| Total capital assets, being depreciated, net | 3,254,708            | (106,635)   | -                                | 3,148,073         |
| Business-Type Activities                     |                      |             |                                  |                   |
| Capital Assets, Net                          | \$ 4,509,272         | \$ (92,206) | \$ (53,375)                      | \$ 4,363,691      |

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

Governmental Activities:

|  |           |
|--|-----------|
| General government                                   | \$ 6,285  |
| Public safety  | 43,666    |
| Highways and streets                                 | 18,194    |
| Total Depreciation Expense - Governmental Activities | \$ 68,145 |

Business-Type activities:

|   |            |
|---|------------|
| Water and sewer                                       | \$ 235,064 |
| Total Depreciation Expense - Business-Type Activities | \$ 235,064 |



**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**F. LONG-TERM DEBT**

The City's long-term debt at September 30, 2021 is comprised of the following individual issues:

**Proprietary Water Fund Revenue Refunding Bonds:**

\$ 371,000 Series 2011 Certificates of Obligation, maturing September 2025; 15 certificates with interest rates varying from 5.5% to 5.875%; annual principal payments ranging from \$ 17,000 to \$ 35,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system. \$ 128,000

**Proprietary Water Fund Revenue Bonds:**

\$ 731,000 Series 2011 Certificates of Obligation, maturing September 2025; 15 certificates with interest rates varying from 5.5% to 5.875%; annual principal payments ranging from \$ 33,000 to \$ 70,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system. 258,000

\$ 1,883,000 Series 2013 Certificates of Obligation, maturing September 2028; interest rates varying from 3.25% to 4.25%; annual principal payments ranging from \$ 79,000 to \$ 254,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system 1,174,000

\$ 395,000 Series 2015 Certificates of Obligation, maturing September 2030; interest rate at 4.25%; annual principal payments ranging from \$ 30,000 to \$ 41,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system. 333,000

\$ 489,200 water meter system loan with Government Capital Corporation; maturing March 2025; payable in annual installments of \$106,736; interest at 2.97%; secured by ad valorem tax revenues 397,033

Total Proprietary Long-Term Debt 2,290,033

Total Long-Term Debt \$ 2,290,033

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Debt service requirements to maturity for the above long-term debt are as follows:

Water Revenue Refunding Bonds - Series 2011

| <u>Year Ending September 30,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|----------------------------------|-------------------|------------------|-------------------|
| 2022                             | \$ 29,000         | \$ 7,520         | \$ 36,520         |
| 2023                             | 31,000            | 5,816            | 36,816            |
| 2024                             | 33,000            | 4,006            | 37,006            |
| 2025                             | 35,000            | 2,056            | 37,056            |
| Total                            | <u>\$ 128,000</u> | <u>\$ 19,398</u> | <u>\$ 147,398</u> |

Water Revenue Bonds - Series 2011

| <u>Year Ending September 30,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|----------------------------------|-------------------|------------------|-------------------|
| 2022                             | \$ 59,000         | \$ 15,158        | \$ 74,158         |
| 2023                             | 63,000            | 11,691           | 74,691            |
| 2024                             | 66,000            | 8,012            | 74,012            |
| 2025                             | 70,000            | 4,113            | 74,113            |
| Total                            | <u>\$ 258,000</u> | <u>\$ 38,974</u> | <u>\$ 296,974</u> |

Water Revenue Bonds - Series 2013

| <u>Year Ending September 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|----------------------------------|---------------------|-------------------|---------------------|
| 2022                             | \$ 104,000          | \$ 48,525         | \$ 152,525          |
| 2023                             | 109,000             | 44,625            | 153,625             |
| 2024                             | 113,000             | 40,375            | 153,375             |
| 2025                             | 118,000             | 35,745            | 153,745             |
| 2026                             | 233,000             | 31,025            | 264,025             |
| 2027-2028                        | 497,000             | 31,947            | 528,947             |
| Total                            | <u>\$ 1,174,000</u> | <u>\$ 232,242</u> | <u>\$ 1,406,242</u> |

Water Revenue Bonds - Series 2015

| <u>Year Ending September 30,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|----------------------------------|-------------------|------------------|-------------------|
| 2022                             | \$ 33,000         | \$ 14,153        | \$ 47,153         |
| 2023                             | 34,000            | 12,750           | 46,750            |
| 2024                             | 35,000            | 11,305           | 46,305            |
| 2025                             | 36,000            | 9,818            | 45,818            |
| 2026                             | 37,000            | 6,715            | 43,715            |
| 2027-2030                        | 158,000           | 10,285           | 168,285           |
| Total                            | <u>\$ 333,000</u> | <u>\$ 65,026</u> | <u>\$ 398,026</u> |

Water Fund Note Payable - Water Meter System

| <u>Year Ending September 30,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|----------------------------------|-------------------|------------------|-------------------|
| 2022                             | \$ 94,944         | \$ 11,792        | \$ 106,736        |
| 2023                             | 97,764            | 8,972            | 106,736           |
| 2024                             | 100,668           | 6,068            | 106,736           |
| 2025                             | 103,657           | 3,078            | 106,735           |
| Total                            | <u>\$ 397,033</u> | <u>\$ 29,910</u> | <u>\$ 426,943</u> |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
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There are a number of limitations and restrictions contained in the various bond indentures including, among others, the requirements of the payment of principal and interest from the ad valorem tax levy or from the net revenues of the water fund and the provision of certain reserve funds. The City is in compliance with all such significant financial limitations and restrictions. There is no specific maximum debt limit established by law for the City, therefore, the limit is governed by the City's ability to levy and collect taxes to service the debt.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2021 was as follows:

|   | Beginning<br>Balance | Additions       | Reductions          | Ending<br>Balance   | Due within<br>One Year |
|---|----------------------|-----------------|---------------------|---------------------|------------------------|
| <b>Governmental Activities:</b>                 |                      |                 |                     |                     |                        |
| Notes Payable                                   | \$ 18,946            | \$ -            | \$ (18,946)         | \$ -                | \$ -                   |
| Compensated absences                            | 6,989                | -               | -                   | 6,989               | -                      |
| Net OPEB liability                              | 34,188               | -               | (140)               | 34,048              | -                      |
| Governmental Activity<br>Long-Term Liabilities  | <u>\$ 60,123</u>     | <u>\$ -</u>     | <u>\$ (19,086)</u>  | <u>\$ 41,037</u>    | <u>\$ -</u>            |
| <b>Business-Type Activities:</b>                |                      |                 |                     |                     |                        |
| Revenue Bonds Payable                           | \$ 2,108,000         | \$ -            | \$ (215,000)        | \$ 1,893,000        | \$ 225,000             |
| Notes Payable                                   | 491,748              | -               | (94,715)            | 397,033             | 94,944                 |
| Compensated absences                            | 5,706                | -               | -                   | 5,706               | -                      |
| Net OPEB liability                              | 18,556               | 5,620           | -                   | 24,176              | -                      |
| Business-Type Activity<br>Long-Term Liabilities | <u>\$ 2,624,010</u>  | <u>\$ 5,620</u> | <u>\$ (309,715)</u> | <u>\$ 2,319,915</u> | <u>\$ 319,944</u>      |
| Total Long-Term Liabilities                     | <u>\$ 2,684,133</u>  | <u>\$ 5,620</u> | <u>\$ (328,801)</u> | <u>\$ 2,360,952</u> | <u>\$ 319,944</u>      |

**G. PROPERTY TAXES**

The appraisal of property within the City is the responsibility of the McLennan County Appraisal District (the District). The District is required under the Property Tax Code to assess all property within the District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the District must be reviewed every four years.

The City's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. The net assessed value, net of exemptions, upon which the fiscal year ended September 30, 2021, levy was based was \$ 69,578,581. The tax rate for the 2020 tax roll was \$ 0.50 per \$ 100 of assessed value.

Property taxes not collected in the current period are considered not to be available, and therefore, are not accrued as revenue in the current period. Since the City recognizes taxes as revenues only when collected, an allowance for current and delinquent taxes receivable at the end of the period has been established. On the government-wide statements, the amount deferred in the fund statements is recognized as revenue.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
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The City has contracted with McLennan County tax collector’s office to collect ad valorem taxes on behalf of the City. The City paid the tax collector \$ 3,712 for these services during the fiscal year ended September 30, 2021.

**H. EMPLOYEE RETIREMENT PLAN**

**Plan Description**

The City participates as one of 895 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Comprehensive Annual Financial Report (Annual Report) that can be obtained at [www.tmrs.com](http://www.tmrs.com).

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

**Benefits Provided**

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

At retirement, the benefit is calculated based on the sum of the employee’s contributions, with interest, and the city-financed monetary credits with interest. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member’s contributions and interest.

A summary of plan provisions for the City are as follows:

|   |                          |
|---|--------------------------|
| Employee deposit rate                             | 7.00%                    |
| Matching ratio (city to employee)                 | 1.5 to 1                 |
| Years required for vesting                        | 5                        |
| Retirement eligibility<br>(Age/Service)           | 60/5, 0/25               |
| Updated service credit                            | 100% Repeating Transfers |
| Annuity increase (to retirees)                    | 0% of CPI Repeating      |
| Supplemental death benefit to<br>active employees | Yes                      |
| Supplemental death benefit to<br>retirees         | Yes                      |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
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**Employees Covered by Benefit Terms.**

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

|  |    |
|--|----|
| Inactive employees or beneficiaries currently receiving benefits | 8  |
| Inactive employees entitled to but not yet receiving benefits    | 24 |
| Active employees   | 12 |
| Total  | 44 |

**Contributions**

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee total compensation and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 5.10% and 5.72% in calendar years 2021 and 2020, respectively. Accordingly, contributions to TMRS for the fiscal year ended September 30, 2021, were \$ 26,413 and were equal to the required contributions.

**Net Pension Liability**

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

***Actuarial Assumptions:***

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions.

|                           |   |
|---------------------------|---|
| Inflation                 | 2.50% per year  |
| Overall payroll growth    | 2.75% per year, adjusted down for population declines, if any     |
| Investment rate of return | 6.75% net of pension plan investment expense, including inflation |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2020 Municipal Retirees of Texas mortality tables. The rates for active, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitant, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

| Asset Class           | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|-----------------------|-------------------|---|
| Global Equity         | 30.0%             | 5.30%   |
| Core fixed income     | 10.0%             | 1.25%   |
| Non-core fixed income | 20.0%             | 4.14%   |
| Real return           | 10.0%             | 3.85%   |
| Real estate           | 10.0%             | 4.00%   |
| Absolute return       | 10.0%             | 3.48%   |
| Private equity        | 10.0%             | 7.75%   |
| Total                 | 100.0%            |   |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

***Discount Rate***

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

***Changes in the Net Pension Liability***

|  | <b>Increase (Decrease)</b>         |  |  |
|--|------------------------------------|--|--|
|  | <b>Total Pension<br/>Liability</b> | <b>Plan Fiduciary<br/>Net Position</b> | <b>Net Pension<br/>Liability<br/>(Asset)</b> |
|  | <b>(a)</b>                         | <b>(b)</b>                             | <b>(a) - (b)</b>                             |
| <b>Balance at December 31, 2019</b>                              | \$ 1,176,674                       | \$ 1,296,153                           | \$ (119,479)                                 |
| Changes for the year:  |                                    |  |  |
| Service cost   | 66,573                             | -                                      | 66,573                                       |
| Interest   | 79,528                             | -                                      | 79,528                                       |
| Changes of benefit terms   | -                                  | -                                      | -  |
| Difference between expected and actual experience                | (12,380)                           | -                                      | (12,380)                                     |
| Changes of assumptions   | -                                  | -                                      | -  |
| Contributions - employer   | -                                  | 30,175                                 | (30,175)                                     |
| Contributions - employee   | -                                  | 36,927                                 | (36,927)                                     |
| Net investment income  | -                                  | 98,090                                 | (98,090)                                     |
| Benefit payments, including refunds of employee<br>contributions | (63,550)                           | (63,550)                               | -  |
| Administrative expense   | -                                  | (637)                                  | 637  |
| Other  | -                                  | (25)                                   | 25   |
| Net changes  | 70,171                             | 100,980                                | (30,809)                                     |
| <b>Balance at December 31, 2020</b>                              | <u>\$ 1,246,845</u>                | <u>\$ 1,397,133</u>                    | <u>\$ (150,288)</u>                          |

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

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

|                                      | <b>Current<br/>Single Rate</b> |                   |                    |
|--------------------------------------|--------------------------------|-------------------|--------------------|
|                                      | <b>1% Decrease</b>             | <b>Assumption</b> | <b>1% Increase</b> |
|                                      | <b>5.75%</b>                   | <b>6.75%</b>      | <b>7.75%</b>       |
| City's net pension (asset) liability | \$ 38,068                      | \$ (150,288)      | \$ (303,107)       |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at *trms.com*.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended September 30, 2021, the City recognized pension expense of (\$ 9,794). At September 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|---|---|--|
| Differences between expected and actual economic experience | \$ 2,390                                  | \$ 48,299                                |
| Changes in actuarial assumptions                            | 596                                       | -  |
| Difference between projected and actual investment earnings | -   | 37,111                                   |
| Sub-total   | 2,986                                     | 85,410                                   |
| Contributions subsequent to the measurement date            | 19,730                                    | -  |
| Total   | \$ 22,716                                 | \$ 85,410                                |

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$ 19,730 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2020 (i.e., recognized in the City's financial statement September 30, 2021).

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <b>Fiscal Year<br/>Ended<br/>September 30,</b> | <b>Net Deferred<br/>Outflows (Inflows)<br/>of Resources</b> |
|--|---|
| 2022   | \$ (32,490)   |
| 2023   | (14,818)  |
| 2024   | (32,997)  |
| 2025   | (2,119)   |
| 2026   | -   |
| Thereafter                                     | -   |
| Total  | \$ (82,424)   |



**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**I. SUPPLEMENTAL DEATH BENEFITS FUND**

**Plan Description**

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under, and discontinue participation in this fund by adopting an ordinance before November 1, or any year to be effective the following January 1. The SDBF does not meet the definition of a trust under GASB No. 75 since it does not accumulate assets in a trust, and as such is considered to be a single-employer unfunded OPEB plan.

**Benefit Providers**

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$ 7,500; this coverage is an “other post-employment benefit,” or OPEB. The City offers supplemental death benefit to both active employees and retirees for plan years 2021 and 2020.

**Employees Covered by Benefit Terms**

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

|   |    |
|---|----|
| Inactive employees currently receiving benefits               | 6  |
| Inactive employees entitled to but not yet receiving benefits | 4  |
| Active employees  | 12 |
| Total   | 22 |

**Contributions**

The City contributes to the SDBF at a contractually required rate as determine by an annual actuarial valuation, which was 0.30% for 2021 and 0.17% for 2020, of which 0.24% and 0.06%, respectively, represented the retiree-only portion, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. The City’s contributions to the SDBF for the years ended September 30, 2021 and 2020 were \$ 1,359 and \$ 950, respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Net Other Post Employment Benefits Liability**

*Actuarial Assumptions*

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. These assumptions were adopted in 2019 and first used in the December 31, 2019 valuation.

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

The Mortality Experience Investigation Study covering 2009 through 2011 is used as the basis for the post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs). Mortality rates for service employees uses the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

|                        |  |
|------------------------|--|
| Inflation              | 2.50% per year                               |
| Overall payroll growth | 3.50% to 11.50% per year including inflation |
| Discount rate          | 2.00%  |

*Changes in the Net Other Post Employment Benefits Liability*

|   | <b>Increase (Decrease)</b>         |
|---|------------------------------------|
|   | <b><u>Total OPEB Liability</u></b> |
| <b>Balance at December 31, 2019</b>                           | \$ 52,744                          |
| Changes for the year:   |                                    |
| Service cost  | 1,846                              |
| Interest on Total OPEB Liability                              | 1,471                              |
| Changes of benefit terms                                      | -                                  |
| Difference between expected and actual experience             | (4,568)                            |
| Changes of assumptions  | 7,048                              |
| Benefit payments, including refunds of employee contributions | (317)                              |
| Net changes   | <u>5,480</u>                       |
| <b>Balance at December 31, 2020</b>                           | <u><u>\$ 58,224</u></u>            |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the City, calculated using the current discount rate of 2.00% as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate. Because the SDBF is considered an unfunded trust, the relevant discount rate to calculate the total OPEB liability is based on the Fidelity's Index's "20-Year Municipal GO AA Index".

|                      | <b>1% Decrease<br/>1.00%</b> | <b>Current<br/>Discount Rate<br/>2.00%</b> | <b>1% Increase<br/>3.00%</b> |
|----------------------|------------------------------|--|------------------------------|
| Total OPEB liability | \$ 69,941                    | \$ 58,224                                  | \$ 49,151                    |

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended September 30, 2021, the City recognized OPEB expense of \$ 4,972. At September 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows of<br/>Resources</b> |
|---|---|--|
| Differences in actual vs assumption                 | \$ 65                                     | \$ 4,463                                 |
| Changes in assumptions and other inputs             | 13,609                                    | 1,585                                    |
| Contributions subsequent to the<br>measurement date | 928                                       | -  |
| Total   | \$ 14,602                                 | \$ 6,048                                 |

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$ 928 will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2020 (i.e., recognized in the City's financial statement September 30, 2021). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <b>Fiscal Year Ended<br/>September 30,</b> | <b>Net Deferred<br/>Outflows (Inflows)<br/>of Resources</b> |
|--|---|
| 2022                                       | \$ 1,655  |
| 2023                                       | 1,655   |
| 2024                                       | 1,506   |
| 2025                                       | 1,320   |
| 2026                                       | 1,490   |
| Thereafter                                 | -   |
| Total                                      | \$ 7,626  |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**J. COMMITMENTS AND CONTINGENCIES**

**Water Purchase Agreement**

The City has entered into a long-term agreement to purchase water from a water supply company. The contract requires the City to take and/or pay for a minimum quantity of water. The cost of water per gallon is based each year on the amount the water supply corporation needs to recover all operation and maintenance expenses and debt service of the system (i.e. its annual requirement). The water supply company's net annual requirement divided by all contracting parties' minimum take (annual water purchases in gallons) determines the rate per gallon each year. Based on the estimated annual requirements of the water supply company (estimated \$ 3.20 per thousand gallons) and the minimum take (105,216,000 gallons) for the City; the City is committed to pay an estimated \$ 336,696 for water during the fiscal year ending September 30, 2021, under this contract.

**K. TAX ABATEMENTS**

During fiscal year 2017, the City entered into a property tax abatement agreement with Eagles' Landing Restaurant & Grill, LLC (the Company). As a part of this agreement, the City agreed to reimburse the Company an amount equal to one hundred percent (100%) of the ad valorem property taxes paid by the Company, assessed by and payable to the City for the property. Such reimbursements are available for each taxable year during the Incentive Period. The Incentive Period is the period of time beginning on Commencement of the agreement, August 15, 2017, and ending on the earlier of (1) the date on which sewer service is available at the location of the Company, or (2) the conclusion of five (5) operational years.

For the years ended September 30, 2021 and 2020, the City abated property taxes totaling \$ 779 and \$ 720, respectively, in relation to this agreement.

**L. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined other governments in Texas to form the Texas Municipal League Intergovernmental Risk Pool, a public entity risk pool currently operating as a common risk management and insurance program for liability, property and workers' compensation coverage. The City pays a quarterly contribution to the pool for its insurance coverage. The agreement for formation of the Texas Municipal League Intergovernmental Risk Pool provides the Pool will be self-sustaining through member contributions and will reinsure through commercial companies for claims in excess of specific limits.

The Texas Municipal League Intergovernmental Risk Pool has published its own financial report, which can be obtained by writing to the Texas Municipal League Intergovernmental Risk Pool, 1821 Rutherford Lane, Austin, Texas 78754.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**M. COMPENSATED ABSENCES**

Employees accrue vacation leave based on the number of years employed up to a maximum of 20 days per year. The accrual year starts with the date employee starts full-time and subsequent anniversary dates. Employees may carry over earned vacation past the accrual year with approval of Mayor and Council. However, the accrual is not to exceed forty days beyond the end of the fiscal year. Upon separation from service, employees are paid for any earned and unused vacation time. Vested vacation is recorded in the proprietary fund as a liability and expense and in the government fund as a fund liability and expenditure, if payable from current resources. The value of the earned and unused portion of governmental compensated absences at year-end is reported as a governmental activity non-current liability.

**N. SUBSEQUENT EVENTS**

Management has reviewed and evaluated subsequent events through December 13, 2021, the date of the independent auditor's report.

On August 26, 2021, the City authorized the issuance of Combination Tax and Revenue Certificates of Obligation with a maximum principal amount of \$ 5,861,000 to finance certain capital expenditures related to the sewer project.

On November 16, 2021, the City approved the purchase of a police vehicle in the amount of \$ 51,341.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF BRUCEVILLE-EDDY, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS - TMRS PENSION PLAN  
 (UNAUDITED)**

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability (AAL)<br>(b) | Funded<br>Ratio<br>(c)=(a/b) | Unfunded<br>(Over-funded)<br>AAL<br>(UAAL)<br>(d)=(b-a) | Covered<br>Payroll<br>(e) | UAAL as a<br>Percentage of<br>Covered Payroll<br>(d)/(e) |
|--------------------------------|--|--|------------------------------|---|---------------------------|--|
| 12/31/18                       | \$ 1,205,383                           | \$ 1,187,514                                   | 101.5%                       | \$ (17,869)   | \$ 627,274                | -2.8%  |
| 12/31/19                       | \$ 1,257,111                           | \$ 1,176,674                                   | 106.8%                       | \$ (80,437)   | \$ 602,118                | -13.4%   |
| 12/31/20                       | \$ 1,347,111                           | \$ 1,246,845                                   | 108.0%                       | \$ (100,266)  | \$ 527,523                | -19.0%   |

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**LAST SEVEN FISCAL YEARS**  
**(UNAUDITED)**

| <b>Measurement Date December 31,</b>  | <u>2014</u>         | <u>2015</u>        | <u>2016</u>         |
|---|---------------------|--------------------|---------------------|
| <b>Total Pension Liability</b>  |                     |                    |                     |
| Service cost  | \$ 54,818           | \$ 59,965          | \$ 70,311           |
| Interest (on the total pension liability)   | 52,962              | 57,485             | 62,206              |
| Changes of benefit terms  | -                   | -                  | -                   |
| Difference between expected and actual experience                                       | 6,337               | (2,980)            | 14,860              |
| Changes of assumptions  | -                   | 28,121             | -                   |
| Benefit payments, including refunds of employee contributions                           | <u>(59,705)</u>     | <u>(44,461)</u>    | <u>(50,341)</u>     |
| <b>Net change in total pension liability</b>  | 54,412              | 98,130             | 97,036              |
| <b>Total pension liability - beginning</b>  | <u>759,045</u>      | <u>813,457</u>     | <u>911,587</u>      |
| <b>Total pension liability - ending (a)</b>   | <u>\$ 813,457</u>   | <u>\$ 911,587</u>  | <u>\$ 1,008,623</u> |
| <b>Plan Fiduciary Net Position</b>  |                     |                    |                     |
| Contributions - employer  | \$ 11,011           | \$ 22,932          | \$ 24,767           |
| Contributions - employee  | 31,687              | 34,154             | 38,785              |
| Net investment income   | 50,496              | 1,351              | 62,762              |
| Benefit payments, including refunds of employee contributions                           | (59,705)            | (44,461)           | (50,341)            |
| Administrative expense  | (527)               | (823)              | (708)               |
| Other   | <u>(43)</u>         | <u>(41)</u>        | <u>(38)</u>         |
| <b>Net change in plan fiduciary net position</b>  | 32,919              | 13,112             | 75,227              |
| <b>Plan fiduciary net position - beginning</b>  | <u>882,942</u>      | <u>915,861</u>     | <u>928,973</u>      |
| <b>Plan fiduciary net position - ending (b)</b>   | <u>\$ 915,861</u>   | <u>\$ 928,973</u>  | <u>\$ 1,004,200</u> |
| <b>City's net pension liability (asset) - ending (a) - (b)</b>                          | <u>\$ (102,404)</u> | <u>\$ (17,386)</u> | <u>\$ 4,423</u>     |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b>       | 112.59%             | 101.91%            | 99.56%              |
| <b>Covered-employee payroll</b>   | \$ 452,668          | \$ 487,917         | \$ 554,066          |
| <b>City's net pension liability (asset) as a percentage of covered-employee payroll</b> | -22.62%             | -3.56%             | 0.80%               |

**Notes to Schedule:**

10 years of information is required to be provided in this schedule, but information prior to 2014 is not available.

See independent auditor's report.

| <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         |
|---------------------|---------------------|---------------------|---------------------|
| \$ 72,681           | \$ 78,723           | \$ 77,613           | \$ 66,573           |
| 69,034              | 74,069              | 79,197              | 79,528              |
| -                   | -                   | -                   | -                   |
| (18,354)            | 6,329               | (62,632)            | (12,380)            |
| -                   | -                   | 1,052               | -                   |
| <u>(44,461)</u>     | <u>(59,130)</u>     | <u>(106,070)</u>    | <u>(63,550)</u>     |
| 78,900              | 99,991              | (10,840)            | 70,171              |
| <u>1,008,623</u>    | <u>1,087,523</u>    | <u>1,187,514</u>    | <u>1,176,674</u>    |
| <u>\$ 1,087,523</u> | <u>\$ 1,187,514</u> | <u>\$ 1,176,674</u> | <u>\$ 1,246,845</u> |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$ 30,179           | \$ 34,245           | \$ 31,551           | \$ 30,175           |
| 40,315              | 43,909              | 42,148              | 36,927              |
| 139,115             | (34,884)            | 177,542             | 98,090              |
| (44,461)            | (59,130)            | (106,070)           | (63,550)            |
| (721)               | (677)               | (1,006)             | (637)               |
| <u>(37)</u>         | <u>(34)</u>         | <u>(31)</u>         | <u>(25)</u>         |
| 164,390             | (16,571)            | 144,134             | 100,980             |
| <u>1,004,200</u>    | <u>1,168,590</u>    | <u>1,152,019</u>    | <u>1,296,153</u>    |
| <u>\$ 1,168,590</u> | <u>\$ 1,152,019</u> | <u>\$ 1,296,153</u> | <u>\$ 1,397,133</u> |
| <u>\$ (81,067)</u>  | <u>\$ 35,495</u>    | <u>\$ (119,479)</u> | <u>\$ (150,288)</u> |

|            |            |            |            |
|------------|------------|------------|------------|
| 107.45%    | 97.01%     | 110.15%    | 112.05%    |
| \$ 575,922 | \$ 627,274 | \$ 602,118 | \$ 527,523 |
| -14.08%    | 5.66%      | -19.84%    | -28.49%    |

**CITY OF BRUCEVILLE-EDDY, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PENSION CONTRIBUTIONS  
LAST SEVEN FISCAL YEARS  
(UNAUDITED)**

| Fiscal Year Ended September 30,   | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Actuarially Determined Contribution                                     | \$ 20,175     | \$ 23,518     | \$ 27,827     | \$ 33,936     | \$ 35,535     | \$ 31,743     | \$ 26,413     |
| Contributions in relation to the<br>actuarially determined contribution | <u>20,175</u> | <u>23,518</u> | <u>27,827</u> | <u>33,936</u> | <u>35,535</u> | <u>31,743</u> | <u>26,413</u> |
| Contribution deficiency (excess)  | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |
| Covered employee payroll  | \$ 481,101    | \$ 520,306    | \$ 552,658    | \$ 628,394    | \$ 613,795    | \$ 568,158    | \$ 503,699    |
| Contributions as a percentage of<br>covered employee payroll            | 4.19%         | 4.52%         | 5.04%         | 5.40%         | 5.79%         | 5.59%         | 5.24%         |

**Notes to Schedule of Contributions**

**Valuation Date:**

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

Notes

**Methods and Assumptions Used to Determine Contribution Rates:**

|                               |   |
|-------------------------------|---|
| Actuarial Cost Method         | Entry Age Normal  |
| Amortization Method           | Level Percentage of Payroll, Closed   |
| Remaining Amortization Period | N/A   |
| Asset Valuation Method        | 10 year smoothed market; 12% soft corridor  |
| Inflation                     | 2.50%   |
| Salary Increases              | 3.50% to 11.50% including inflation   |
| Investment Rate of Return     | 6.75%   |
| Retirement Age                | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.  |
| Mortality                     | Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.<br>Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP. |

**Other Information:**

Notes There were no benefit changes during the year.

10 years of information is required to be provided in this schedule, but information prior to 2015 is not available.

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
LAST FOUR FISCAL YEARS  
(UNAUDITED)**

| Measurement Date December 31,   | <u>2017</u>      | <u>2018</u>      | <u>2019</u>      | <u>2020</u>      |
|---|------------------|------------------|------------------|------------------|
| <b>Total OPEB Liability</b>   |                  |                  |                  |                  |
| Service cost  | \$ 1,382         | \$ 1,756         | \$ 1,626         | \$ 1,846         |
| Interest (on the total OPEB liability)                                    | 1,392            | 1,417            | 1,538            | 1,471            |
| Changes of benefit terms  | -                | -                | -                | -                |
| Difference between expected and actual experience                         | -                | (1,215)          | 91               | (4,568)          |
| Changes of assumptions  | 3,421            | (2,866)          | 9,015            | 7,048            |
| Benefit payments, including refunds<br>of employee contributions          | <u>(403)</u>     | <u>(376)</u>     | <u>(361)</u>     | <u>(317)</u>     |
| <b>Net Change in Total OPEB Liability</b>                                 | 5,792            | (1,284)          | 11,909           | 5,480            |
| <b>Total OPEB Liability - Beginning</b>                                   | <u>36,327</u>    | <u>42,119</u>    | <u>40,835</u>    | <u>52,744</u>    |
| <b>Total OPEB Liability - Ending (a)</b>                                  | <u>\$ 42,119</u> | <u>\$ 40,835</u> | <u>\$ 52,744</u> | <u>\$ 58,224</u> |
| <b>Covered Employee Payroll</b>   | \$ 575,922       | \$ 627,274       | \$ 602,118       | \$ 527,523       |
| <b>Net OPEB Liability as a Percentage<br/>of Covered Employee Payroll</b> | 7.31%            | 6.51%            | 8.76%            | 11.04%           |

**Notes to Schedule:**

This schedule is intended to present information for ten years.  
However, previous years' information is not available.

**Other Information:**

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

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

In order to determine the retiree portion of the City's Supplemental Death Benefit Plan contributions (that which is considered OPEB), the City should perform the following calculation:

$$\text{Total covered payroll} \times \text{Retiree Portion of SDB Contribution (Rate)}$$

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS  
SCHEDULE OF OPEB CONTRIBUTIONS  
LAST FOUR FISCAL YEARS  
(UNAUDITED)**

| Fiscal Year Ended September 30,                                      | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u>  |
|--|-------------|-------------|-------------|--------------|
| Actuarially Determined Contribution                                  | \$ 377      | \$ 368      | \$ 341      | \$ 1,209     |
| Contributions in relation to the actuarially determined contribution | <u>377</u>  | <u>368</u>  | <u>341</u>  | <u>1,209</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u>  |
| Covered employee payroll   | \$ 628,394  | \$ 613,795  | \$ 568,158  | \$ 503,699   |
| Contributions as a percentage of covered employee payroll            | 0.06%       | 0.06%       | 0.06%       | 0.24%        |

**Valuation Date:**

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

**Methods and Assumptions Used to Determine Contribution Rates:**

|  |  |
|--|--|
| Inflation                                | 2.50%  |
| Salary Increases                         | 3.50% to 11.50% including inflation  |
| Discount rate*                           | 2.00%  |
| Retirees' share of benefit-related costs | \$0  |
| Administrative expenses                  | All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68.  |
| Mortality rates - service retirees       | 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.   |
| Mortality rates - disables retirees      | 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor. |

**Other Information:**

Notes 10 years of information is required to be provided in this schedule, but information prior to 2018 is not available.

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended September 30, 2021**  
**with Comparative Totals for the Year Ended September 30, 2020**

|   | 2021                |                     |                     |                   | 2020                |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
|   | Budgeted Amounts    |                     | Actual              | Variance with     | Actual              |
|   | Original            | Final               | Amounts             | Final Budget      | Amounts             |
| <b>Revenues</b>                                   |                     |                     |                     |                   |                     |
| Property taxes                                    | \$ 365,425          | \$ 365,425          | \$ 392,230          | \$ 26,805         | \$ 369,883          |
| Sales and miscellaneous taxes                     | 80,000              | 80,000              | 101,386             | 21,386            | 92,211              |
| Franchise taxes                                   | 60,000              | 60,000              | 55,758              | (4,242)           | 58,152              |
| Fines and forfeitures                             | 479,869             | 479,869             | 401,256             | (78,613)          | 516,773             |
| Operating grant revenue                           | -                   | 93,225              | 93,225              | -                 | -                   |
| Licenses and permits                              | 5,000               | 5,000               | 7,352               | 2,352             | 6,584               |
| Interest income                                   | 15,200              | 15,200              | 3,200               | (12,000)          | 16,192              |
| Lease and miscellaneous income                    | 20,512              | 20,512              | 159,376             | 138,864           | 60,813              |
| <b>Total Revenues</b>                             | <b>1,026,006</b>    | <b>1,119,231</b>    | <b>1,213,783</b>    | <b>94,552</b>     | <b>1,120,608</b>    |
| <b>Expenditures</b>                               |                     |                     |                     |                   |                     |
| General government:                               |                     |                     |                     |                   |                     |
| Salaries & wages                                  | 147,568             | 137,738             | 136,686             | 1,052             | 161,582             |
| Payroll taxes and insurance                       | 41,540              | 36,083              | 30,870              | 5,213             | 47,559              |
| Administrative costs                              | 49,578              | 140,270             | 105,662             | 34,608            | 113,426             |
| Utilities   | 15,377              | 15,377              | 14,970              | 407               | 16,430              |
| Legal and accounting                              | 32,175              | 35,005              | 34,751              | 254               | 35,293              |
| Repairs and maintenance                           | 5,900               | 7,211               | 2,419               | 4,792             | 12,536              |
| Public safety:                                    |                     |                     |                     |                   |                     |
| Salaries & wages                                  | 345,167             | 292,545             | 195,486             | 97,059            | 243,762             |
| Payroll taxes and insurance                       | 117,694             | 75,584              | 44,575              | 31,009            | 58,403              |
| Operating costs                                   | 144,427             | 194,514             | 184,626             | 9,888             | 148,824             |
| Equipment   | 4,000               | 35,640              | 47,652              | (12,012)          | 26,041              |
| Legal and accounting                              | 33,200              | 53,980              | 53,515              | 465               | 28,751              |
| Repairs and maintenance                           | 17,353              | 21,902              | 18,862              | 3,040             | 20,493              |
| Highways and streets:                             |                     |                     |                     |                   |                     |
| Streets   | 55,552              | 57,207              | 4,345               | 52,862            | 26,406              |
| Debt service:                                     |                     |                     |                     |                   |                     |
| Principal   | 16,456              | 16,456              | 18,941              | (2,485)           | 20,687              |
| Interest  | 719                 | 719                 | 705                 | 14                | 1,536               |
| <b>Total Expenditures</b>                         | <b>1,026,706</b>    | <b>1,120,231</b>    | <b>894,065</b>      | <b>226,166</b>    | <b>961,729</b>      |
| Excess (deficiency) of revenues over expenditures | (700)               | (1,000)             | 319,718             | 320,718           | 158,879             |
| <b>Other Financing Sources</b>                    |                     |                     |                     |                   |                     |
| Proceeds from sale of capital assets              | 1,000               | 1,000               | -                   | (1,000)           | 3,800               |
| Total other financing sources                     | 1,000               | 1,000               | -                   | (1,000)           | 3,800               |
| Net change in fund balance                        | 300                 | -                   | 319,718             | 319,718           | 162,679             |
| Fund Balance - beginning of year                  | 2,471,913           | 2,471,913           | 2,471,913           | -                 | 2,309,234           |
| Fund Balance - end of year                        | <b>\$ 2,472,213</b> | <b>\$ 2,471,913</b> | <b>\$ 2,791,631</b> | <b>\$ 319,718</b> | <b>\$ 2,471,913</b> |

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL - WATER FUND**  
**For the Year Ended September 30, 2021**  
**with Comparative Totals for the Year Ended September 30, 2020**

|   | 2021               |                    |                     | Variance with<br>Final Budget | 2020                |
|---|--------------------|--------------------|---------------------|-------------------------------|---------------------|
|   | Budgeted Amounts   |                    | Actual              |                               | Actual              |
|   | Original           | Final              | Amounts             |                               | Amounts             |
| <u>Operating Revenues</u>                 |                    |                    |                     |                               |                     |
| Water                                     | \$ 1,404,000       | \$ 1,404,000       | \$ 1,495,020        | \$ 91,020                     | \$ 1,548,566        |
| Garbage                                   | 127,000            | 127,000            | 129,931             | 2,931                         | 125,529             |
| Water tap fees                            | 25,000             | 25,000             | 53,180              | 28,180                        | 88,458              |
| Re-connect fees                           | 9,080              | 9,080              | 40,713              | 31,633                        | 14,185              |
| Total Operating Revenues                  | <u>1,565,080</u>   | <u>1,565,080</u>   | <u>1,718,844</u>    | <u>153,764</u>                | <u>1,776,738</u>    |
| <u>Operating Expenses</u>                 |                    |                    |                     |                               |                     |
| Water purchases                           | 400,000            | 354,740            | 354,739             | 1                             | 345,370             |
| Water system utilities                    | 107,300            | 103,797            | 97,909              | 5,888                         | 112,484             |
| Other water system expenses               | 32,050             | 34,114             | 32,097              | 2,017                         | 27,947              |
| Repairs and maintenance                   | 75,980             | 90,949             | 14,218              | 76,731                        | 58,430              |
| Water System Supplies                     | 59,500             | 61,045             | 53,004              | 8,041                         | 63,717              |
| Personnel and support                     | 239,740            | 236,280            | 222,495             | 13,785                        | 223,013             |
| Professional fees                         | 20,175             | 56,885             | 58,019              | (1,134)                       | 16,923              |
| Administrative expenses                   | 113,650            | 106,143            | 105,769             | 374                           | 109,717             |
| Garbage collection fees                   | 120,300            | 123,454            | 123,453             | 1                             | 118,518             |
| Depreciation and amortization             | -                  | -                  | 235,064             | (235,064)                     | 198,500             |
| Total Operating Expenses                  | <u>1,168,695</u>   | <u>1,167,407</u>   | <u>1,296,767</u>    | <u>(129,360)</u>              | <u>1,274,619</u>    |
| Operating Income                          | 396,385            | 397,673            | 422,077             | 24,404                        | 502,119             |
| <u>Nonoperating Revenues (Expenses)</u>   |                    |                    |                     |                               |                     |
| Interest income                           | 22,000             | 22,000             | 3,321               | (18,679)                      | 16,908              |
| Interest expense                          | (109,940)          | (109,940)          | (109,955)           | (15)                          | (105,235)           |
| Donations emergency service               |                    |                    |                     |                               |                     |
| Income                                    | 2,000              | 2,000              | 1,863               | (137)                         | 1,932               |
| Expense                                   | (2,000)            | (2,000)            | (1,848)             | 152                           | (1,904)             |
| Capital outlay                            | -                  | -                  | -                   | -                             | 75                  |
| Miscellaneous income                      | -                  | -                  | 1,708               | 1,708                         | -                   |
| Total Nonoperating<br>Revenues (Expenses) | <u>(87,940)</u>    | <u>(87,940)</u>    | <u>(104,911)</u>    | <u>(16,971)</u>               | <u>(88,224)</u>     |
| Change in net position                    | 308,445            | 309,733            | 317,166             | 7,433                         | 413,895             |
| Net Position - beginning of year          | <u>4,355,208</u>   | <u>4,355,208</u>   | <u>4,355,208</u>    | <u>-</u>                      | <u>3,941,313</u>    |
| Net Position - end of year                | <u>\$4,663,653</u> | <u>\$4,664,941</u> | <u>\$ 4,672,374</u> | <u>\$ 7,433</u>               | <u>\$ 4,355,208</u> |

See independent auditor's report.



**CITY OF BRUCEVILLE-EDDY, TEXAS  
NOTES TO REQUIRED BUDGETARY INFORMATION  
FOR TH YEAR ENDED SEPTTEMBER 30, 2021**

**A. BUDGETARY DATA**

The City adopts its annual budget on a basis consistent with accounting principles generally accepted in the United States of America (GAAP basis) for the General Fund. The Water Fund budget is prepared on a basis (budget basis) which differs from GAAP basis. All annual appropriations lapse at fiscal year-end. The appropriated budget is prepared by fund and function. The legal level of budgetary control is the fund level.

1. The City follows these procedures in establishing the budgetary data reflected in the financial statements:
  - b. Prior to the beginning of each fiscal year, the Mayor submits to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing those expenditures.
  - b. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
  - c. The budget is legally enacted by the City Council.
  - d. Budget revisions may be made during the period.

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The City over-expended its budget as follows:

|                               |            |
|-------------------------------|------------|
| <u>General Fund</u>           |            |
| Equipment                     | \$ 12,012  |
| Debt principal                | \$ 2,485   |
| <br>                          |            |
| <u>Proprietary Water Fund</u> |            |
| Depreciation and amortization | \$ 235,064 |
| Professional fees             | \$ 1,134   |

See independent auditor's report.

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**INDIVIDUAL FUND FINANCIAL STATEMENTS**

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**CITY OF BRUCEVILLE-EDDY, TEXAS  
COMPARATIVE BALANCE SHEETS - GENERAL FUND  
September 30, 2021 and 2020**

|  | 2021             | 2020             |
|--|------------------|------------------|
| <b><u>ASSETS</u></b>   |                  |                  |
| Cash and cash equivalents  | \$ 581,495       | \$ 511,731       |
| Investments  | 2,288,424        | 1,935,223        |
| Taxes receivable, net  | 13,893           | 17,819           |
| Due from other funds   | 15,824           | 15,824           |
| Cash and cash equivalents, restricted                                      | 178,029          | 84,498           |
| <br>Total Assets   | <br>\$ 3,077,665 | <br>\$ 2,565,095 |
| <b><u>LIABILITIES</u></b>  |                  |                  |
| Accounts payable   | \$ 12,318        | \$ 22,839        |
| State criminal costs and fees payable                                      | 25,173           | 30,876           |
| Other accrued expenses   | 13,693           | 10,936           |
| <br>Total Liabilities  | <br>51,184       | <br>64,651       |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>                                |                  |                  |
| Deferred CLFRF grant revenue   | 210,246          | -                |
| Unavailable revenues - property tax  | 13,892           | 17,819           |
| Unavailable revenues - lease income  | 10,712           | 10,712           |
| <br>Total Deferred Inflows of Resources                                    | <br>234,850      | <br>28,531       |
| <b><u>FUND BALANCES</u></b>  |                  |                  |
| Restricted for:  |                  |                  |
| Court technology and building security                                     | 35,606           | 70,754           |
| Public safety  | 142,424          | 13,744           |
| Child safety   | 2,963            | 10,654           |
| Unassigned   | 2,610,638        | 2,376,761        |
| <br>Total Fund Balances  | <br>2,791,631    | <br>2,471,913    |
| <br>Total Liabilities, Deferred Inflows<br>of Resources, and Fund Balances | <br>\$ 3,077,665 | <br>\$ 2,565,095 |

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS**  
**COMPARATIVE STATEMENTS OF NET POSITION – WATER FUND**  
**September 30, 2021 and 2020**

|   | 2021          | 2020          |
|---|---------------|---------------|
| <b><u>ASSETS</u></b>                                |               |               |
| Current assets:                                     |               |               |
| Cash and cash equivalents                           | \$ 2,157,754  | \$ 2,094,116  |
| Accounts receivable, net                            | 169,430       | 190,642       |
| Total current assets                                | 2,327,184     | 2,284,758     |
| Noncurrent assets:                                  |               |               |
| Restricted assets:                                  |               |               |
| Cash and cash equivalents                           | 279,196       | 278,804       |
| Certificate of deposits                             | 60,363        | 60,273        |
| Customer deposits                                   | 60,396        | 40,880        |
| Net pension asset                                   | 62,404        | 42,035        |
| Due from other funds                                | 738,218       | 720,255       |
| Capital assets:                                     |               |               |
| Land  | 476,262       | 476,262       |
| Construction in progress                            | -             | 53,375        |
| Buildings and improvements                          | 185,113       | 131,738       |
| Water facilities                                    | 5,892,944     | 5,817,890     |
| Machinery and equipment                             | 900,963       | 900,963       |
| Less: accumulated depreciation                      | (3,830,947)   | (3,595,883)   |
| Total capital assets                                | 3,624,335     | 3,784,345     |
| Total Assets  | 7,152,096     | 7,211,350     |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>        |               |               |
| Deferred amounts related to pensions                | 9,433         | 9,997         |
| Deferred amounts related to OPEB                    | 6,063         | 3,488         |
| Total Deferred Outflows of Resources                | 15,496        | 13,485        |
| <br>Total Assets and Deferred Outflows of Resources | <br>7,167,592 | <br>7,224,835 |

See independent auditor's report.

|   | <u>2021</u>             | <u>2020</u>             |
|---|-------------------------|-------------------------|
| <b><u>LIABILITIES</u></b>                               |                         |                         |
| Current liabilities:                                    |                         |                         |
| Accounts payable  | 32,734                  | 62,796                  |
| Other accrued liabilities                               | 5,563                   | 63,329                  |
| Customer deposits                                       | 99,030                  | 84,531                  |
| Liabilities payable from restricted assets:             |                         |                         |
| Bonds and notes payable - current portion               | 319,944                 | 309,714                 |
| Total current liabilities                               | <u>457,271</u>          | <u>520,370</u>          |
| Noncurrent liabilities:                                 |                         |                         |
| Compensated absences                                    | 5,706                   | 5,706                   |
| Net OPEB liability                                      | 24,176                  | 18,556                  |
| Liabilities payable from restricted assets:             |                         |                         |
| Bonds and notes payable                                 | 1,970,089               | 2,290,034               |
| Total Liabilities                                       | <u>2,457,242</u>        | <u>2,834,666</u>        |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>             |                         |                         |
| Deferred amounts related to pensions                    | 35,465                  | 33,953                  |
| Deferred amounts related to OPEB                        | 2,511                   | 1,008                   |
| Total Deferred Inflows of Resources                     | <u>37,976</u>           | <u>34,961</u>           |
| <br>Total Liabilities and Deferred Inflows of Resources | <br><u>2,495,218</u>    | <br><u>2,869,627</u>    |
| <b><u>NET POSITION</u></b>                              |                         |                         |
| Net investment in capital assets                        | 1,334,302               | 1,184,597               |
| Restricted for:   |                         |                         |
| Debt service  | 279,196                 | 278,804                 |
| Capital projects  | 60,363                  | 60,273                  |
| Customer deposits                                       | 60,396                  | 40,880                  |
| Unrestricted  | <u>2,938,117</u>        | <u>2,790,654</u>        |
| <br>Total Net Position                                  | <br><u>\$ 4,672,374</u> | <br><u>\$ 4,355,208</u> |

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and  
Members of the City Council  
City of Bruceville-Eddy, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the City, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 13, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

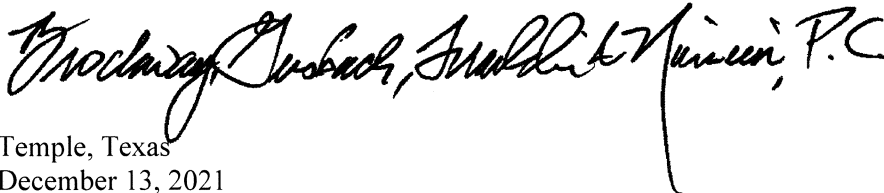
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(CONTINUED)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Temple, Texas  
December 13, 2021



#12

*The City of Bruceville-Eddy Rising into the Future*

143 Wilcox Drive  
Eddy, Texas 76524

www.bruceville-eddy.us


Phone: (254) 859-5964  
Fax: (254) 859-5779

I, the undersigned authority, do hereby request to be placed on the agenda

of: Jan 27, 2021 to discuss the following:

City's help with City Ball field's

Dated this January day of 21 2021 ~~2022~~

Signed:   
Robert F Reese

Phone Number for contact: Home: \_\_\_\_\_ Cell: 972-363-6977

Address: 341 Anna Hobbs LN  
Eddy TX 76524

**MUST BE APPROVED BY MAYOR** Mayor Connally Bass \_\_\_\_\_

Moved to next agenda of regular council session for approval: \_\_\_\_\_

#15a

# Check Register

Accounts Payable-PAID

12/01/2021 to 12/31/2021

# **Check Register**

## **Accounts Payable-Paid**

### **12/01/2021-12/31/2021**

**Liabilities(below)= Balance Sheet Reports**

Legal Shield

Globe Life Liberty National Division

McCreary, Veselka, Bragg, & Allen PC

Office of the Attorney General

Principal Life Insurance Company

Tabor & Associates Inc.(Water)

TML Health

United States Treasury

VENDOR SET: 01 City of Bruceville-Eddy

BANK: \* ALL BANKS

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME       | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|------------|--------|------------|----------------|----------|----------|--------------|--------------|
| C-CHECK     | VOID CHECK | V      | 12/28/2021 |                |          | 006788   |              |              |

\* \* T O T A L S \* \*

|                 | NO | INVOICE AMOUNT    | DISCOUNTS | CHECK AMOUNT |
|-----------------|----|-------------------|-----------|--------------|
| REGULAR CHECKS: | 0  | 0.00              | 0.00      | 0.00         |
| HAND CHECKS:    | 0  | 0.00              | 0.00      | 0.00         |
| DRAFTS:         | 0  | 0.00              | 0.00      | 0.00         |
| EFT:            | 0  | 0.00              | 0.00      | 0.00         |
| NON CHECKS:     | 0  | 0.00              | 0.00      | 0.00         |
| VOID CHECKS:    | 1  | VOID DEBITS 0.00  |           |              |
|                 |    | VOID CREDITS 0.00 | 0.00      | 0.00         |

TOTAL ERRORS: 0

|                                | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|--------------------------------|----|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: * TOTALS: | 1  | 0.00           | 0.00      | 0.00         |
| BANK: * TOTALS:                | 1  | 0.00           | 0.00      | 0.00         |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME                           | STATUS | CHECK DATE            | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|-----------------------|----------------|----------|----------|--------------|--------------|
| 0305        | AIRDALE INSPECTION LLC         | R      | 12/13/2021            |                |          | 006773   |              | 300.00       |
| 0305        | AIRDALE INSPECTION LLC         | R      | 12/21/2021            |                |          | 006781   |              | 75.00        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 375.00       |
| 0199        | BROCKWAY GERSBACH FRANKLIN & N | R      | 12/08/2021            |                |          | 006759   |              | 4,050.00     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 4,050.00     |
| 0119        | CARD SERVICE CENTER            | R      | 12/14/2021            |                |          | 006780   |              | 2,468.01     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 2,468.01     |
| 0202        | CITY OF WACO FINANCE DEPARTMEN | R      | 12/13/2021            |                |          | 006774   |              | 350.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 350.00       |
| 0192        | DAD'S QUICK LUBE & AUTOMOTIVE  | R      | 12/28/2021            |                |          | 006794   |              | 156.38       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 156.38       |
| 0123        | DIRECT ENERGY BUSINESS         | R      | 12/08/2021            |                |          | 006760   |              | 1,455.04     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 1,455.04     |
| 0155        | EXTRACO CONSULTING             | R      | 12/13/2021            |                |          | 006775   |              | 50.00        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 50.00        |
| 0163        | EXTRACO TECHNOLOGY             | R      | 12/08/2021            |                |          | 006761   |              | 920.13       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 920.13       |
| 0167        | FIRST NATIONAL BANK OF MOODY   | D      | 12/28/2021            |                |          | 000322   |              | 32.50        |
| 0167        | FIRST NATIONAL BANK OF MOODY   | D      | 12/28/2021            |                |          | 000323   |              | 32.50        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 65.00        |
| 0128        | FUELMAN                        | R      | 12/08/2021            |                |          | 006762   |              | 620.25       |
| 0128        | FUELMAN                        | R      | 12/21/2021            |                |          | 006782   |              | 704.40       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 1,324.65     |
| 0154        | GREATAMERICA FINANCIAL SVCS.   | R      | 12/08/2021            |                |          | 006763   |              | 90.00        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 90.00        |
| 0137        | IMPACT PROMOTIONAL SERVICES, L | R      | 12/28/2021            |                |          | 006791   |              | 152.15       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 152.15       |
| 0145        | KEITH ACE HARDWARE-GO          | R      | 12/08/2021            |                |          | 006764   |              | 52.15        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 52.15        |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME                           | STATUS | CHECK DATE            | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|-----------------------|----------------|----------|----------|--------------|--------------|
| 0102        | LEGALSHIELD                    | R      | 12/28/2021            |                |          | 006785   |              | 15.95        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 15.95        |
| 0103        | GLOBE LIFE LIBERTY NATIONAL DI | R      | 12/28/2021            |                |          | 006786   |              | 403.86       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 403.86       |
| 0298        | LOGMEIN COMMUNICATIONS, INC.   | R      | 12/08/2021            |                |          | 006765   |              | 341.52       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 341.52       |
| 0136        | MCCREARY, VESELKA, BRAGG, & AL | R      | 12/13/2021            |                |          | 006776   |              | 6,856.32     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 6,856.32     |
| 0111        | NAMAN HOWELL SMITH & LEE PLLC  | R      | 12/13/2021            |                |          | 006777   |              | 683.75       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 683.75       |
| 0146        | O'REILLY AUTOMOTIVE, INC.      | R      | 12/08/2021            |                |          | 006766   |              | 119.94       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 119.94       |
| 0108        | OFFICE DEPOT INC.              | R      | 12/08/2021            |                |          | 006767   |              | 104.97       |
| 0108        | OFFICE DEPOT INC.              | R      | 12/28/2021            |                |          | 006789   |              | 85.33        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 190.30       |
| 0104        | OFFICE OF THE ATTORNEY GENERAL | R      | 12/08/2021            |                |          | 006768   |              | 186.25       |
| 0104        | OFFICE OF THE ATTORNEY GENERAL | R      | 12/08/2021            |                |          | 006769   |              | 253.38       |
| 0104        | OFFICE OF THE ATTORNEY GENERAL | R      | 12/21/2021            |                |          | 006783   |              | 186.25       |
| 0104        | OFFICE OF THE ATTORNEY GENERAL | R      | 12/21/2021            |                |          | 006784   |              | 253.38       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 4 CHECKS |              | 879.26       |
| 0170        | PITNEY BOWES GLOBAL FINANCIAL  | D      | 12/08/2021            |                |          | 000319   |              | 200.00       |
| 0170        | PITNEY BOWES GLOBAL FINANCIAL  | R      | 12/08/2021            |                |          | 006770   |              | 483.75       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 683.75       |
| 0105        | PRINCIPAL LIFE INSURANCE COMPA | R      | 12/28/2021            |                |          | 006787   |              | 443.60       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 443.60       |
| 0166        | RANDY H RIGGS, CPA             | R      | 12/08/2021            |                |          | 006771   |              | 158.06       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 158.06       |



VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME                           | STATUS | CHECK DATE            | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|-----------------------|----------------|----------|----------|--------------|--------------|
| 1           | NALCACI,                       | R      | 12/13/2021            |                |          | 006772   |              | 200.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 200.00       |
| 0131        | TIME WARNER CABLE              | R      | 12/28/2021            |                |          | 006790   |              | 105.53       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 105.53       |
| 0173        | TML HEALTH                     | R      | 12/28/2021            |                |          | 006792   |              | 8,412.91     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 8,412.91     |
| 0100        | TEXAS MUNICIPAL RETIREMENT SYS | E      | 12/30/2021            |                |          | 000040   |              | 4,205.16     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 4,205.16     |
| 0107        | UNITED STATES TREASURY         | D      | 12/06/2021            |                |          | 000318   |              | 1,537.92     |
| 0107        | UNITED STATES TREASURY         | D      | 12/20/2021            |                |          | 000320   |              | 1,499.20     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 3,037.12     |
| 0112        | VERIZON WIRELESS               | R      | 12/13/2021            |                |          | 006778   |              | 635.47       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 635.47       |
| 0314        | WILLIAMS                       | R      | 12/28/2021            |                |          | 006795   |              | 17,810.90    |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 17,810.90    |
| 0313        | WACO PAVING, INC.              | R      | 12/13/2021            |                |          | 006779   |              | 21,459.00    |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 21,459.00    |
| 0184        | WASHINGTON COUNTY TRACTOR      | R      | 12/28/2021            |                |          | 006793   |              | 2,943.94     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 2,943.94     |

| * * T O T A L S * * | NO | INVOICE AMOUNT    | DISCOUNTS | CHECK AMOUNT |
|---------------------|----|-------------------|-----------|--------------|
| REGULAR CHECKS:     | 36 | 73,587.57         | 0.00      | 73,587.57    |
| HAND CHECKS:        | 0  | 0.00              | 0.00      | 0.00         |
| DRAFTS:             | 5  | 3,302.12          | 0.00      | 3,302.12     |
| EFT:                | 1  | 4,205.16          | 0.00      | 4,205.16     |
| NON CHECKS:         | 0  | 0.00              | 0.00      | 0.00         |
| VOID CHECKS:        | 0  | VOID DEBITS 0.00  |           |              |
|                     |    | VOID CREDITS 0.00 | 0.00      | 0.00         |

TOTAL ERRORS: 0

|                                   | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|-----------------------------------|----|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: 10AP TOTALS: | 42 | 81,094.85      | 0.00      | 81,094.85    |
| BANK: 10AP TOTALS:                | 42 | 81,094.85      | 0.00      | 81,094.85    |

VENDOR SET: 01 City of Bruceville-Eddy  
 BANK: 10CT MUNICIPAL COURT TECH/BUILD  
 DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D.           | NAME               | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-----------------------|--------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 0163                  | EXTRACO TECHNOLOGY | R      | 12/08/2021 |                |          | 001233   |              | 460.06       |
| *** VENDOR TOTALS *** |                    |        |            |                |          | 1 CHECKS |              | 460.06       |

| * * T O T A L S * * | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|---------------------|----|----------------|-----------|--------------|
| REGULAR CHECKS:     | 1  | 460.06         | 0.00      | 460.06       |
| HAND CHECKS:        | 0  | 0.00           | 0.00      | 0.00         |
| DRAFTS:             | 0  | 0.00           | 0.00      | 0.00         |
| EFT:                | 0  | 0.00           | 0.00      | 0.00         |
| NON CHECKS:         | 0  | 0.00           | 0.00      | 0.00         |

| VOID CHECKS: | NO | VOID DEBITS | 0.00 | VOID CREDITS | 0.00 | DISCOUNTS | 0.00 |
|--------------|----|-------------|------|--------------|------|-----------|------|
|              | 0  |             |      |              |      |           |      |

TOTAL ERRORS: 0

|                                   | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|-----------------------------------|----|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: 10CT TOTALS: | 1  | 460.06         | 0.00      | 460.06       |
| BANK: 10CT TOTALS:                | 1  | 460.06         | 0.00      | 460.06       |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME                           | STATUS | CHECK DATE            | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|-----------------------|----------------|----------|----------|--------------|--------------|
| 0149        | AT&T                           | R      | 12/13/2021            |                |          | 008630   |              | 89.42        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 89.42        |
| 0152        | BLUEBONNET WATER SUPPLY CORP.  | R      | 12/08/2021            |                |          | 008612   |              | 28,057.60    |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 28,057.60    |
| 0199        | BROCKWAY GERSBACH FRANKLIN & N | R      | 12/08/2021            |                |          | 008613   |              | 1,350.00     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 1,350.00     |
| 0157        | BRUCEVILLE-EDDY VFD            | R      | 12/08/2021            |                |          | 008614   |              | 151.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 151.00       |
| 0119        | CARD SERVICE CENTER            | R      | 12/14/2021            |                |          | 008633   |              | 605.51       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 605.51       |
| 0151        | CITY OF WACO WATER OFFICE      | R      | 12/08/2021            |                |          | 008615   |              | 180.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 180.00       |
| 0140        | CORE & MAIN LP                 | R      | 12/28/2021            |                |          | 008637   |              | 1,888.71     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 1,888.71     |
| 0123        | DIRECT ENERGY BUSINESS         | R      | 12/08/2021            |                |          | 008616   |              | 3,610.72     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 3,610.72     |
| 0163        | EXTRACO TECHNOLOGY             | R      | 12/08/2021            |                |          | 008617   |              | 460.06       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 460.06       |
| 0167        | FIRST NATIONAL BANK OF MOODY   | D      | 12/28/2021            |                |          | 000321   |              | 145.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 145.00       |
| 0128        | FUELMAN                        | R      | 12/08/2021            |                |          | 008618   |              | 505.09       |
| 0128        | FUELMAN                        | R      | 12/21/2021            |                |          | 008634   |              | 575.24       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 1,080.33     |
| 0154        | GREATAMERICA FINANCIAL SVCS.   | R      | 12/08/2021            |                |          | 008619   |              | 90.00        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 90.00        |
| 0145        | KEITH ACE HARDWARE-GO          | R      | 12/08/2021            |                |          | 008620   |              | 146.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 146.00       |
| 0298        | LOGMEIN COMMUNICATIONS, INC.   | R      | 12/08/2021            |                |          | 008621   |              | 113.85       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 113.85       |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME                           | STATUS | CHECK DATE            | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|-----------------------|----------------|----------|----------|--------------|--------------|
| 0141        | LONESTAR MAINTENANCE & SERVICE | R      | 12/13/2021            |                |          | 008631   |              | 91.00        |
| 0141        | LONESTAR MAINTENANCE & SERVICE | R      | 12/21/2021            |                |          | 008635   |              | 760.06       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 851.06       |
| 0198        | NATIONAL WHOLESALE SUPPLY CO,  | R      | 12/08/2021            |                |          | 008622   |              | 998.49       |
| 0198        | NATIONAL WHOLESALE SUPPLY CO,  | R      | 12/28/2021            |                |          | 008639   |              | 509.51       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 2 CHECKS |              | 1,508.00     |
| 0108        | OFFICE DEPOT INC.              | R      | 12/08/2021            |                |          | 008623   |              | 34.99        |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 34.99        |
| 0170        | PITNEY BOWES GLOBAL FINANCIAL  | R      | 12/08/2021            |                |          | 008624   |              | 161.25       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 161.25       |
| 0150        | SOUTHERN TRINITY GROUNDWATER   | R      | 12/08/2021            |                |          | 008625   |              | 281.83       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 281.83       |
| 0120        | TABOR & ASSOCIATES INC.        | R      | 12/21/2021            |                |          | 008636   |              | 225.00       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 225.00       |
| 0188        | TEXAS COMMISSION ON ENVIRONMEN | R      | 12/08/2021            |                |          | 008626   |              | 4,711.35     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 4,711.35     |
| 0143        | UNITED STATES POSTAL SERVICE   | R      | 12/28/2021            |                |          | 008638   |              | 718.80       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 718.80       |
| 0139        | USA BLUEBOOK                   | R      | 12/08/2021            |                |          | 008627   |              | 403.86       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 403.86       |
| 0112        | VERIZON WIRELESS               | R      | 12/13/2021            |                |          | 008632   |              | 348.84       |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 348.84       |
| 0127        | WASTE CONNECTIONS LONE STAR, I | R      | 12/08/2021            |                |          | 008628   |              | 10,712.30    |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 10,712.30    |
| 0164        | YOUNGBLOOD AUTOMOTIVE & TIRE   | R      | 12/08/2021            |                |          | 008629   |              | 1,256.55     |
|             |                                |        | *** VENDOR TOTALS *** |                |          | 1 CHECKS |              | 1,256.55     |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|------|--------|------------|----------------|----------|----------|--------------|--------------|
|-------------|------|--------|------------|----------------|----------|----------|--------------|--------------|

\* \* T O T A L S \* \*

| NO                         | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|----------------------------|----------------|-----------|--------------|
| REGULAR CHECKS: 28         | 59,037.03      | 0.00      | 59,037.03    |
| HAND CHECKS: 0             | 0.00           | 0.00      | 0.00         |
| DRAFTS: 1                  | 145.00         | 0.00      | 145.00       |
| EFT: 0                     | 0.00           | 0.00      | 0.00         |
| NON CHECKS: 0              | 0.00           | 0.00      | 0.00         |
| VOID CHECKS: 0 VOID DEBITS | 0.00           |           |              |
| VOID CREDITS               | 0.00           | 0.00      |              |

TOTAL ERRORS: 0

| NO                                   | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|--------------------------------------|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: 50AP TOTALS: 29 | 59,182.03      | 0.00      | 59,182.03    |
| BANK: 50AP TOTALS: 29                | 59,182.03      | 0.00      | 59,182.03    |

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50SD SECURITY DEPOSIT

DATE RANGE:12/01/2021 THRU 12/31/2021

| VENDOR I.D.           | NAME  | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-----------------------|-------|--------|------------|----------------|----------|----------|--------------|--------------|
| 1                     | ROSA, | R      | 12/08/2021 |                |          | 001680   |              | 163.42       |
| *** VENDOR TOTALS *** |       |        |            |                |          | 1 CHECKS |              | 163.42       |

\*\*\* T O T A L S \*\*\*

|                 | NO | INVOICE AMOUNT    | DISCOUNTS | CHECK AMOUNT |
|-----------------|----|-------------------|-----------|--------------|
| REGULAR CHECKS: | 1  | 163.42            | 0.00      | 163.42       |
| HAND CHECKS:    | 0  | 0.00              | 0.00      | 0.00         |
| DRAFTS:         | 0  | 0.00              | 0.00      | 0.00         |
| EFT:            | 0  | 0.00              | 0.00      | 0.00         |
| NON CHECKS:     | 0  | 0.00              | 0.00      | 0.00         |
| VOID CHECKS:    | 0  | VOID DEBITS 0.00  |           |              |
|                 |    | VOID CREDITS 0.00 | 0.00      | 0.00         |

TOTAL ERRORS: 0

|                                   | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|-----------------------------------|----|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: 50SD TOTALS: | 1  | 163.42         | 0.00      | 163.42       |
| BANK: 50SD TOTALS:                | 1  | 163.42         | 0.00      | 163.42       |
| REPORT TOTALS:                    | 73 | 140,900.36     | 0.00      | 140,900.36   |



15b

**COUNCIL MONTHLY FINANCIAL SUMMARY FOR DECEMBER 2021**

**Summary of Funds**

**General Fund**

| Account Name                   | Beginning Balance      | Total Deposits       | Total Withdraws        | Ending Balance                         |
|--------------------------------|------------------------|----------------------|------------------------|--|
| MOODY GENERAL CHECKING         | \$ 119,213.98          | \$ 57,905.40         | \$ (120,838.15)        | \$ 56,281.23                           |
| MRLA PROPERTY TAX              | \$ 212,074.86          | \$ 125,184.80        | \$ -                   | \$ 337,259.66                          |
| MUNICIPAL COURT TECH/BLDG FUND | \$ 33,485.43           | \$ 1,602.60          | \$ (460.06)            | \$ 34,627.97 ***                       |
| CITY INVESTMENT                | \$ 104,251.98          | \$ 13.25             | \$ -                   | \$ 104,265.23                          |
| DIVIDEND ACCOUNT               | \$ 260,265.77          | \$ -                 | \$ -                   | \$ 260,265.77 ***Only the \$210,246.38 |
| ASSET FORFIETURE               | \$ 142,373.88          | \$ 8,501.29          | \$ (739.84)            | \$ 150,135.33 ***                      |
| MRLA INVESTMENT                | \$ 2,184,745.24        | \$ 278.32            | \$ -                   | \$ 2,185,023.56                        |
| CDBG GRANT                     | \$ -                   | \$ -                 | \$ -                   | \$ -                                   |
| <b>FUND 10 TOTAL</b>           | <b>\$ 3,056,411.14</b> | <b>\$ 193,485.66</b> | <b>\$ (122,038.05)</b> | <b>\$ 3,127,858.75</b>                 |

**Water Fund**

| Account Name                                   | Beginning Balance      | Total Deposits       | Total Withdraws        | Ending Balance         |
|--|------------------------|----------------------|------------------------|------------------------|
| WATER SUPPLY-MOODY CHECKING                    | \$ 191,744.77          | \$ 122,418.71        | \$ (108,586.66)        | \$ 205,576.82          |
| SECURITY DEPOSIT                               | \$ 38,409.05           | \$ 3,200.00          | \$ (163.42)            | \$ 41,445.63 ***       |
| #729 CD UTILITY IMPROVEMENT-INVESTMENT         | \$ 60,377.99           | \$ 7.66              | \$ -                   | \$ 60,385.65           |
| 2011 IMPROVE REVE BOND-INTEREST & SINKING FUND | \$ 12,409.00           | \$ 6,178.79          | \$ -                   | \$ 18,587.79 ***       |
| PETTY CASH                                     | \$ 200.00              | \$ -                 | \$ -                   | \$ 200.00              |
| 2011 IMPROVE REVE BOND-RESERVE FUND            | \$ 71,319.02           | \$ 26.97             | \$ -                   | \$ 71,345.99 ***       |
| WATER REFUND BOND                              | \$ -                   | \$ -                 | \$ -                   | \$ -                   |
| 2013 IMPROVEMENT BOND-INTEREST & SINKING FUND  | \$ 25,506.76           | \$ 12,709.72         | \$ -                   | \$ 38,216.48 ***       |
| 2013 IMPROVEMENT REVENUE BOND-RESERVE FUND     | \$ 5,095.37            | \$ 1.93              | \$ -                   | \$ 5,097.30 ***        |
| SERIES 2013 WATER                              | \$ -                   | \$ -                 | \$ -                   | \$ -                   |
| WATER IMPROVEMENT                              | \$ -                   | \$ -                 | \$ -                   | \$ -                   |
| #166 IMPROVEMENT REV BOND-RESERVE INVESTMENT   | \$ 164,795.58          | \$ 20.99             | \$ -                   | \$ 164,816.57 ***      |
| 2011 REFUND REVENUE BOND-RESERVE FUND          | \$ 37,804.23           | \$ 14.30             | \$ -                   | \$ 37,818.53 ***       |
| 2011 REFUND REVE BOND-INTEREST & SINKING FUND  | \$ 6,116.63            | \$ 3,042.38          | \$ -                   | \$ 9,159.01 ***        |
| 2015 COMBINATION TAX & REV-INTEREST & SINKING  | \$ 7,888.38            | \$ 3,929.77          | \$ -                   | \$ 11,818.15 ***       |
| #522 COBE WATER SUPPLY INVESTMENT              | \$ 2,004,430.54        | \$ 255.34            | \$ -                   | \$ 2,004,685.88        |
| <b>FUND 50 TOTAL</b>                           | <b>\$ 2,626,097.32</b> | <b>\$ 151,806.56</b> | <b>\$ (108,750.08)</b> | <b>\$ 2,669,153.80</b> |

**Summary**

|                     | Beginning Balance      | Total Deposits       | Total Withdraws        | Ending Balance         |
|---------------------|------------------------|----------------------|------------------------|------------------------|
| General Fund Totals | \$ 3,056,411.14        | \$ 193,485.66        | \$ (122,038.05)        | \$ 3,127,858.75        |
| Water Fund Totals   | \$ 2,626,097.32        | \$ 151,806.56        | \$ (108,750.08)        | \$ 2,669,153.80        |
| <b>TOTAL</b>        | <b>\$ 5,792,508.46</b> | <b>\$ 345,292.22</b> | <b>\$ (230,788.13)</b> | <b>\$ 5,791,012.55</b> |

**General Fund: Fund Balance**

|                           |                        |
|---------------------------|------------------------|
| Restricted fund balance   | \$ 395,009.68 ***      |
| Unrestricted Fund Balance | \$ 2,732,849.07        |
| <b>TOTAL</b>              | <b>\$ 3,127,858.75</b> |

**Water Fund: Fund Balance**

|                            |                        |
|----------------------------|------------------------|
| Restricted Fund Balance    | \$ 398,305.45 ***      |
| Unrestricted Fund Balance: | \$ 2,270,848.35        |
| <b>TOTAL</b>               | <b>\$ 2,669,153.80</b> |

**DEBT:**

|  |                        |
|--|------------------------|
| Debt Service: General Fund Current Year              | \$ 22,215.78           |
| Debt Service: Water Fund Current Year                | \$ 373,095.83          |
| Debt Service: Sewer Fund Current Year                | \$ 47,512.50           |
| Next year Bond Debt Service                          | \$ 415,372.49          |
| Total Remaining Debt Service in Future Yrs 2023-2030 | \$ 2,260,983.03        |
| 4 Bonds issued=2-2011; 2013; 2015                    |                        |
| <b>TOTAL</b>   | <b>\$ 3,119,179.63</b> |

\*Bond Payments made semi annual: March 30, & Sept. 30

Esther Moreno, Finance Director

SUBMITTED BY: 1/20/22 Director of Finance

City Administrator

# TOTAL DEBT

| Debt Description          | Series 2011<br>Rev. Bond 2 | SERIES 2011        | Series 2013<br>Revenue Bond | Water<br>Meters     | Series 2015<br>Revenue Bond | TOTALS                |
|---------------------------|----------------------------|--------------------|-----------------------------|---------------------|-----------------------------|-----------------------|
| Code Fund                 | WATER                      | WATER              | WATER                       | WATER               | SEWER                       |                       |
| Issuance Year             | 3/1/2011                   | 9/30/2011          | 9/30/2013                   | 2/28/2020           | 3/30/2016                   |                       |
| Final Year                | 2025                       | 2025               | 2028                        | 2025                | 2030                        |                       |
| Issuance Amount           | \$731,000.00               | \$371,000.00       | \$1,883,000.00              | \$489,200.00        | \$395,000.00                | <b>\$3,474,200.00</b> |
| Principle Balance Due     | \$314,000.00               | \$156,000.00       | \$1,273,000.00              | \$489,200.00        | \$365,000.00                | <b>\$2,232,200.00</b> |
| Interest Balance Due      | \$48,272.70                | \$28,563.43        | \$284,479.90                | \$44,481.90         | \$88,825.00                 | <b>\$405,797.93</b>   |
| <b>Total Outstanding:</b> |                            |                    |                             |                     |                             |                       |
| Interest+Principle        | \$362,272.70               | \$184,563.43       | \$1,557,479.90              | \$533,681.90        | \$453,825.00                | <b>\$2,637,997.93</b> |
| Interest Rate             | 5.50%                      | 5.50%              | 3.25%                       | 2.97%               | 4.25%                       |                       |
| Interest 2022             | \$13,438.62                | \$7,520.00         | \$48,524.99                 | \$11,791.92         | \$14,152.50                 | \$95,428.03           |
| Principle 2022            | \$59,000.00                | \$29,000.00        | \$104,000.00                | \$94,944.46         | \$33,000.00                 | \$319,944.46          |
| <b>Total 2021-2022</b>    | <b>\$72,438.62</b>         | <b>\$36,520.00</b> | <b>\$152,524.99</b>         | <b>\$106,736.38</b> | <b>\$47,152.50</b>          | <b>\$415,372.49</b>   |
| Interest 2023             | \$9,877.72                 | \$5,816.24         | \$44,625.00                 | \$8,972.07          | \$12,750.00                 |                       |
| Principle 2023            | \$63,000.00                | \$31,000.00        | \$109,000.00                | \$97,764.31         | \$34,000.00                 |                       |
| <b>Total 2022-2023</b>    | <b>\$72,877.72</b>         | <b>\$36,816.24</b> | <b>\$153,625.00</b>         | <b>\$106,736.38</b> | <b>\$46,750.00</b>          | <b>\$416,805.34</b>   |
| Interest 2024             | \$6,067.19                 | \$4,005.95         | \$40,375.32                 | \$6,068.47          | \$11,305.00                 |                       |
| Principle 2024            | \$66,000.00                | \$33,000.00        | \$113,000.00                | \$100,667.91        | \$35,000.00                 |                       |
| <b>Total 2023-2024</b>    | <b>\$72,067.19</b>         | <b>\$37,005.95</b> | <b>\$153,375.32</b>         | <b>\$106,736.38</b> | <b>\$46,305.00</b>          | <b>\$415,489.84</b>   |
| Interest 2025             | \$2,073.15                 | \$2,056.24         | \$35,745.00                 | \$3,078.64          | \$9,817.50                  |                       |
| Principle 2025            | \$70,000.00                | \$35,000.00        | \$118,000.00                | \$103,657.74        | \$36,000.00                 |                       |
| <b>Total 2024-2025</b>    | <b>\$72,073.15</b>         | <b>\$37,056.24</b> | <b>\$153,745.00</b>         | <b>\$106,736.38</b> | <b>\$45,817.50</b>          | <b>\$415,428.27</b>   |
| Interest 2026             |                            |                    | \$31,025.00                 |                     | \$8,287.50                  |                       |
| Principle 2026            |                            |                    | \$233,000.00                |                     | \$37,000.00                 |                       |
| <b>Total 2025-2026</b>    |                            |                    | <b>\$264,025.00</b>         |                     | <b>\$45,287.50</b>          | <b>\$309,312.50</b>   |
| Interest 2027             |                            |                    | \$21,122.50                 |                     | \$6,715.00                  |                       |
| Principle 2027            |                            |                    | \$243,000.00                |                     | \$38,000.00                 |                       |
| <b>Total 2026-2027</b>    |                            |                    | <b>\$264,122.50</b>         |                     | <b>\$44,715.00</b>          | <b>\$308,837.50</b>   |
| Interest 2028             |                            |                    | \$10,824.58                 |                     | \$5,100.00                  |                       |
| Principle 2028            |                            |                    | \$254,000.00                |                     | \$39,000.00                 |                       |
| <b>Total 2027-2028</b>    |                            |                    | <b>\$264,824.58</b>         |                     | <b>\$44,100.00</b>          | <b>\$308,924.58</b>   |
| Interest 2029             |                            |                    |                             |                     | \$3,442.50                  |                       |
| Principle 2029            |                            |                    |                             |                     | \$40,000.00                 |                       |
| <b>Total 2028-2029</b>    |                            |                    |                             |                     | <b>\$43,442.50</b>          | <b>\$43,442.50</b>    |
| Interest 2030             |                            |                    |                             |                     | \$1,742.50                  |                       |
| Principle 2030            |                            |                    |                             |                     | \$41,000.00                 |                       |
| <b>Total 2029-2030</b>    |                            |                    |                             |                     | <b>\$42,742.50</b>          | <b>\$42,742.50</b>    |

|                       |                |
|-----------------------|----------------|
| 2022 Water Fund:      | \$368,219.99   |
| 2023 Water Fund:      | \$370,055.34   |
| 2024-2030: Water Only | \$1,531,767.69 |

|                  |              |
|------------------|--------------|
| 2022 Sewer Fund: | \$47,152.50  |
| 2023 Sewer Fund: | \$46,750.00  |
| 2024-2030: Sewer | \$312,410.00 |

|                        |                |
|------------------------|----------------|
| <b>TOTALS FOR ALL:</b> |                |
| 2022                   | \$415,372.49   |
| 2023                   | \$416,805.34   |
| 2024-2030              | \$1,844,177.69 |

Will be paid at sewer closing



**Modified**  
**Revenue & Disbursements**  
**December 2021**

# DECEMBER 2021

## City: Revenues & Disbursements

### Pg. 1

- #1 10-00-5100 Big property tax payment
- #2 10-00-6000 1<sup>st</sup> month without a City Admin

### Pg. 2

- #3 10-10-6008 1<sup>st</sup> month with only one employee
- #4 10-10-6205 2<sup>nd</sup> payment of Audit
- #5 10-10-6206 Accupancy, electrical and plumbing permits
- #6 10-10-6427 Christmas Luncheon

### Pg. 3

- #7 10-10-6918 Includes front parking lot(\$21,459.00) and Williams reimbursement(\$17,810.90)
- #8 10-20-6107 Shirts
- #9 10-20-6205 2<sup>nd</sup> payment of Audit
- #10 10-20-6422 Includes quarterly stamp machine lease payment

### Pg. 5

- #11 10-30-6006 1<sup>st</sup> month new employee health coverage
- #12 10-30-6419 Reactivated line for new full time employee
- #13 10-30-6605 CT112-2016 Kubota mower

### Pg. 6

- #14 10-40-6001 1<sup>st</sup> full month with new court arrangement pay
- #15 10-40-6104 Court Clerk Training in Austin mileage reimbursement
- #16 10-40-6205 2<sup>nd</sup> payment of Audit

## Water: Revenues & Disbursements

### Pg. 2

- #1 50-00-6202 Creekside matters, Financial Audit letters response
- #2 50-00-6205 2<sup>nd</sup> payment of Audit
- #3 50-00-6418 includes yearly charge for Tolbert Well emergency call
- #4 50-00-6422 Includes quarterly stamp machine lease payment
- #5 50-00-6600 Included new tires on 2010 Dodge

### Pg. 3

- #6 50-00-6708 Includes Pump Station 4" pump repair
- #7 50-00-6709 Ford Plant Check Valve and Pump Station Valve

## Sewer: Revenues & Disbursements

### Pg. 1

- #1 51-00-6202 Sewer Easements

1/20/2022 I acknowledge that the reports are accurate to the best of my knowledge at the date and time the reports were printed.



22 JAN 20 4:53PM

10 - GENERAL FUND

| ACCT NO# | ACCOUNT NAME | PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE | BUDGET | YTD ACTUAL | BUDGET BAL. |
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|

REVENUES

=====

|             |                            |        |           |            |            |           |            |           |
|-------------|----------------------------|--------|-----------|------------|------------|-----------|------------|-----------|
| <b>FEES</b> |                            |        |           |            |            |           |            |           |
| 10-00-5002  | FRANCHISE FEE REVENUE      | 6,47   | 3,159.75  | 0.00 (     | 3,159.75)  | 60,000.00 | 3,165.57   | 56,834.43 |
| 10-00-5004  | PERMIT FEES                | 622.50 | 1,200.20  | 1,838.80   | 638.60     | 5,000.00  | 3,369.00   | 1,631.00  |
| 10-00-5005  | TOWER LEASE                | 250.00 | 0.00      | 0.00       | 0.00       | 1,500.00  | 0.00       | 1,500.00  |
| 10-00-5007  | TROY PARKER PROPERTY LEASE | 0.00   | 0.00      | 0.00       | 0.00       | 2,000.00  | 0.00       | 2,000.00  |
| 10-00-5008  | OPEN RECORDS               | 0.00   | 0.00      | 20.60      | 20.60      | 200.00    | 20.60      | 179.40    |
| 10-00-5009  | POLICE REPORTS             | 63.30  | 35.40     | 24.00 (    | 11.40)     | 1,000.00  | 106.50     | 893.50    |
| 10-00-5042  | MISC. INCOME CITY          | 0.00   | 0.00      | 0.00       | 0.00       | 600.00    | 0.00       | 600.00    |
| 10-00-5047  | SEIZURE ASSETS             | 0.00   | 8,501.29  | 0.00 (     | 8,501.29)  | 2,000.00  | 9,411.29 ( | 7,411.29) |
| 10-00-5060  | PD FIXED ASSET SALES       | 0.00   | 0.00      | 0.00       | 0.00       | 1,000.00  | 0.00       | 1,000.00  |
| 10-00-5090  | LEASE INCOME(SIGNS)        | 0.00   | 0.00      | 0.00       | 0.00       | 10,712.00 | 0.00       | 10,712.00 |
| TOTAL FEES  |                            | 942.27 | 12,896.64 | 1,883.40 ( | 11,013.24) | 84,012.00 | 16,072.96  | 67,939.04 |

TAXES

|             |                                |            |           |            |           |            |            |            |
|-------------|--------------------------------|------------|-----------|------------|-----------|------------|------------|------------|
| 10-00-5100  | PROPERTY TAX REVENUE <b>H1</b> | 116,595.12 | 30,058.53 | 125,184.80 | 95,126.27 | 392,000.00 | 172,718.96 | 219,281.04 |
| 10-00-5101  | SALES TAX REVENUE              | 7,321.00   | 9,982.91  | 9,331.91 ( | 651.00)   | 85,000.00  | 27,237.88  | 57,762.12  |
| TOTAL TAXES |                                | 123,916.12 | 40,041.44 | 134,516.71 | 94,475.27 | 477,000.00 | 199,956.84 | 277,043.16 |

COURT

|             |                                |           |           |             |            |            |            |            |
|-------------|--------------------------------|-----------|-----------|-------------|------------|------------|------------|------------|
| 10-00-5500  | FINES INCOME                   | 18,488.20 | 26,261.00 | 11,994.17 ( | 14,266.83) | 325,000.00 | 54,721.85  | 270,278.15 |
| 10-00-5502  | MCLENNAN CHILD SAFETY FEE      | 0.00      | 0.00      | 2,069.13    | 2,069.13   | 2,000.00   | 2,069.13 ( | 69.13)     |
| 10-00-5503  | LOCAL MUNICIPAL JURY FUND      | 4.40      | 6.20      | 3.30 (      | 2.90)      | 100.00     | 12.10      | 87.90      |
| 10-00-5504  | TIME PAYMENT REIMBURSEMENT FEE | 160.00    | 137.50    | 100.00 (    | 37.50)     | 2,400.00   | 297.50     | 2,102.50   |
| 10-00-5505  | OMNI REVENUE                   | 100.00    | 160.00    | 68.00 (     | 92.00)     | 2,400.00   | 356.00     | 2,044.00   |
| 10-00-5510  | FINES COURT TECH FUND          | 256.00    | 366.90    | 176.90 (    | 190.00)    | 9,200.00   | 776.90     | 8,423.10   |
| 10-00-5520  | FINES COURT BLDG/SECURITY FUND | 266.70    | 384.00    | 193.80 (    | 190.20)    | 7,500.00   | 825.70     | 6,674.30   |
| 10-00-5525  | JUVENILE CASE MANAGER FUND     | 299.90    | 446.90    | 225.00 (    | 221.90)    | 7,900.00   | 978.30     | 6,921.70   |
| TOTAL COURT |                                | 19,575.20 | 27,762.50 | 14,830.30 ( | 12,932.20) | 356,500.00 | 60,037.48  | 296,462.52 |

OTHER FINANCING SOURCES

|                               |                 |        |        |        |      |          |        |          |
|-------------------------------|-----------------|--------|--------|--------|------|----------|--------|----------|
| 10-00-5902                    | INTEREST INCOME | 246.54 | 282.14 | 291.57 | 9.43 | 3,000.00 | 865.23 | 2,134.77 |
| TOTAL OTHER FINANCING SOURCES |                 | 246.54 | 282.14 | 291.57 | 9.43 | 3,000.00 | 865.23 | 2,134.77 |

|                |  |            |           |            |           |            |            |            |
|----------------|--|------------|-----------|------------|-----------|------------|------------|------------|
| TOTAL REVENUES |  | 144,680.13 | 80,982.72 | 151,521.98 | 70,539.26 | 920,512.00 | 276,932.51 | 643,579.49 |
|----------------|--|------------|-----------|------------|-----------|------------|------------|------------|

EXPENDITURES

=====

ADMINISTRATION

OFFICE PERSONNEL-SUPPORT

|            |                    |          |           |            |            |           |           |           |
|------------|--------------------|----------|-----------|------------|------------|-----------|-----------|-----------|
| 10-10-6000 | SALARIES <b>H1</b> | 5,222.92 | 14,910.87 | 0.00 (     | 14,910.87) | 69,934.94 | 20,290.47 | 49,644.47 |
| 10-10-6001 | HOURLY             | 3,241.61 | 3,343.78  | 3,338.68 ( | 5.10)      | 43,405.02 | 10,021.35 | 33,383.67 |
| 10-10-6004 | MEDICARE           | 122.12   | 263.79    | 47.72 (    | 216.07)    | 1,500.00  | 436.95    | 1,063.05  |
| 10-10-6006 | HEALTH INSURANCE   | 529.70   | 498.77    | 410.54 (   | 88.23)     | 6,600.00  | 1,448.37  | 5,151.63  |

10 - GENERAL FUND

ACCT NO# ACCOUNT NAME

PRIOR YEAR DECEMBER ACTIVITY  
CURRENT YEAR NOVEMBER ACTIVITY  
CURRENT YEAR DECEMBER ACTIVITY  
\$ CHANGE  
BUDGET  
YTD ACTUAL  
BUDGET BAL.

|                                |          |           |          |           |            |           |           |
|--------------------------------|----------|-----------|----------|-----------|------------|-----------|-----------|
| 10-10-6008 TRMS#1              | 498.56   | 985.75    | 180.28   | 805.47    | 6,100.00   | 1,636.83  | 4,463.17  |
| 10-10-6014 EPT/ACH FEE         | 16.62    | 16.83     | 16.26    | 0.37      | 230.00     | 49.65     | 180.35    |
| TOTAL OFFICE PERSONNEL-SUPPORT | 9,631.53 | 20,019.59 | 3,993.48 | 16,026.11 | 127,769.96 | 33,883.62 | 93,886.34 |

TRAVEL TRAINING UNIFORMS

|  |          |       |       |       |          |        |          |
|--|----------|-------|-------|-------|----------|--------|----------|
| 10-10-6102 TRAINING                    | 0.00     | 0.00  | 0.00  | 0.00  | 1,500.00 | 0.00   | 1,500.00 |
| 10-10-6104 MILEAGE & VEHICLE REIMBURSE | 126.62   | 0.00  | 0.00  | 0.00  | 1,500.00 | 16.80  | 1,483.20 |
| 10-10-6160 MISC EXPENSE                | 1,310.91 | 61.11 | 74.70 | 13.59 | 600.00   | 135.81 | 464.19   |
| TOTAL TRAVEL TRAINING UNIFORMS         | 1,437.53 | 61.11 | 74.70 | 13.59 | 3,600.00 | 152.61 | 3,447.39 |

ADMINISTRATIVE COST

|                                   |           |          |          |          |           |          |           |
|-----------------------------------|-----------|----------|----------|----------|-----------|----------|-----------|
| 10-10-6201 FRANKLIN LEGAL         | 0.00      | 0.00     | 0.00     | 0.00     | 1,000.00  | 0.00     | 1,000.00  |
| 10-10-6202 ATTORNEY FEES          | 4,595.25  | 188.25   | 547.64   | 359.39   | 25,000.00 | 1,162.89 | 23,837.11 |
| 10-10-6203 ENGINEERING            | 0.00      | 0.00     | 0.00     | 0.00     | 500.00    | 0.00     | 500.00    |
| 10-10-6205 AUDIT #1               | 5,675.00  | 1,350.00 | 4,250.00 | 2,900.00 | 7,000.00  | 5,600.00 | 1,400.00  |
| 10-10-6206 INSPECTIONS-BUILDING#5 | 400.00    | 0.00     | 375.00   | 375.00   | 2,000.00  | 1,045.13 | 954.87    |
| 10-10-6207 MEMBERSHIP DUES        | 0.00      | 0.00     | 0.00     | 0.00     | 1,500.00  | 0.00     | 1,500.00  |
| 10-10-6209 PUBLIC HEALTH DISTRICT | 1,103.40  | 0.00     | 0.00     | 0.00     | 4,000.00  | 0.00     | 4,000.00  |
| 10-10-6211 ELECTION EXPENSE       | 0.00      | 544.23   | 0.00     | 544.23   | 1,500.00  | 544.23   | 955.77    |
| 10-10-6212 TAX APPRAISER FEES     | 0.00      | 981.84   | 0.00     | 981.84   | 4,000.00  | 981.84   | 3,018.16  |
| 10-10-6213 TAX COLLECTOR FEES     | 159.97    | 158.06   | 158.06   | 0.00     | 1,900.00  | 474.18   | 1,425.82  |
| 10-10-6215 ATMOS GAS              | 42.62     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      |
| TOTAL ADMINISTRATIVE COST         | 11,976.29 | 3,222.38 | 5,330.70 | 2,108.32 | 48,400.00 | 9,808.27 | 38,591.73 |

OPERATING

|  |          |          |          |        |           |          |           |
|--|----------|----------|----------|--------|-----------|----------|-----------|
| 10-10-6410 OFFICE SUPPLIES             | 145.16   | 46.04    | 115.85   | 69.81  | 2,000.00  | 184.52   | 1,815.48  |
| 10-10-6411 COPIES/PRINTING             | 0.00     | 0.00     | 25.01    | 25.01  | 150.00    | 25.01    | 124.99    |
| 10-10-6412 POSTAGE, FREIGHT & DELIVERY | 88.90    | 0.00     | 50.00    | 50.00  | 600.00    | 116.66   | 483.34    |
| 10-10-6413 IT SYSTEM SUPPORT EXTRACO   | 506.78   | 460.07   | 510.07   | 50.00  | 6,000.00  | 1,480.21 | 4,519.79  |
| 10-10-6414 IT SYSTEM SUPPORT TYLER     | 0.00     | 0.00     | 0.00     | 0.00   | 3,500.00  | 0.00     | 3,500.00  |
| 10-10-6415 COMPUTER EXPENSE            | 0.00     | 0.00     | 0.00     | 0.00   | 2,000.00  | 0.00     | 2,000.00  |
| 10-10-6416 ADVERTISING & LEGAL NOTICES | 0.00     | 0.00     | 0.00     | 0.00   | 500.00    | 0.00     | 500.00    |
| 10-10-6418 TELEPHONE SERVICES/INTERNET | 336.68   | 149.03   | 149.02   | 0.01   | 3,500.00  | 447.08   | 3,052.92  |
| 10-10-6419 CELL PHONES                 | 116.22   | 154.19   | 154.16   | 0.03   | 2,500.00  | 462.54   | 2,037.46  |
| 10-10-6421 ELECTRICITY                 | 1,185.66 | 1,133.23 | 1,131.22 | 2.01   | 25,000.00 | 3,389.75 | 21,610.25 |
| 10-10-6422 OFFICE MACHINES LEASE       | 0.00     | 0.00     | 161.25   | 161.25 | 800.00    | 161.25   | 638.75    |
| 10-10-6425 PROBERRY TAX LEASE          | 36.06    | 0.00     | 0.00     | 0.00   | 100.00    | 0.00     | 100.00    |
| 10-10-6427 SOCIAL PLATFORMS #1         | 185.22   | 263.10   | 211.49   | 51.61  | 1,500.00  | 526.12   | 973.88    |
| TOTAL OPERATING                        | 2,600.68 | 2,205.66 | 2,508.07 | 302.41 | 48,150.00 | 6,793.14 | 41,356.86 |

BUILDING MAIN.

|   |        |       |       |       |           |          |           |
|---|--------|-------|-------|-------|-----------|----------|-----------|
| 10-10-6517 JANITORIAL                   | 28.38  | 27.89 | 13.33 | 14.56 | 1,500.00  | 41.22    | 1,458.78  |
| 10-10-6518 BUILDING MAIN. & REPAIR      | 237.50 | 0.00  | 0.00  | 0.00  | 500.00    | 0.00     | 500.00    |
| 10-10-6519 PROPERTY-LIABILITY INSURANCE | 0.00   | 0.00  | 0.00  | 0.00  | 15,000.00 | 4,109.75 | 10,890.25 |
| TOTAL BUILDING MAIN.                    | 265.88 | 27.89 | 13.33 | 14.56 | 17,000.00 | 4,150.97 | 12,849.03 |

VEHICLES AND OTHER EXP.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

10 - GENERAL FUND

| ACCT NO# | ACCOUNT NAME | PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE | BUDGET | YTD ACTUAL | BUDGET BAL. |
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|

|                      |                               |           |          |           |            |            |           |             |
|----------------------|-------------------------------|-----------|----------|-----------|------------|------------|-----------|-------------|
| <b>MISCELLANEOUS</b> |                               |           |          |           |            |            |           |             |
| 10-10-6813           | EASEMENT RECORDINGS           | 0.00      | 0.00     | 0.00      | 0.00       | 100.00     | 0.00      | 100.00      |
| 10-10-6909           | COUNCIL YR PAY & MEETING EXP. | 0.00      | 0.00     | 0.00      | 0.00       | 72.00      | 0.00      | 72.00       |
| 10-10-6914           | FIXED ASSET PURCHASE          | 0.00      | 1,815.92 | 0.00      | (1,815.92) | 0.00       | 1,815.92  | (1,815.92)  |
| 10-10-6918           | CIP CITY HALL #1              | 12,702.22 | 0.00     | 39,269.90 | 39,269.90  | 2,500.00   | 39,395.21 | (36,895.21) |
| 10-10-6919           | CIP/CAPITAL ASSET PURCHASES   | 0.00      | 0.00     | 0.00      | 0.00       | 101,460.00 | 0.00      | 101,460.00  |
| TOTAL MISCELLANEOUS  |                               | 12,702.22 | 1,815.92 | 39,269.90 | 37,453.98  | 104,132.00 | 41,211.13 | 62,920.87   |

|                      |  |           |           |           |           |            |           |            |
|----------------------|--|-----------|-----------|-----------|-----------|------------|-----------|------------|
| TOTAL ADMINISTRATION |  | 38,614.13 | 27,352.55 | 51,190.18 | 23,837.63 | 349,051.96 | 95,999.74 | 253,052.22 |
|----------------------|--|-----------|-----------|-----------|-----------|------------|-----------|------------|

POLICE DEPT  
=====

|                                 |                  |           |           |           |        |            |           |            |
|---------------------------------|------------------|-----------|-----------|-----------|--------|------------|-----------|------------|
| <b>OFFICE PERSONNEL-SUPPORT</b> |                  |           |           |           |        |            |           |            |
| 10-20-6000                      | SALARIES         | 4,307.70  | 4,436.94  | 4,436.94  | 0.00   | 57,681.00  | 13,310.82 | 44,370.18  |
| 10-20-6001                      | HOURLY           | 4,754.24  | 4,884.64  | 4,884.64  | 0.00   | 130,000.00 | 14,653.92 | 115,346.08 |
| 10-20-6004                      | MEDICARE         | 131.18    | 131.34    | 131.34    | 0.00   | 2,370.00   | 394.02    | 1,975.98   |
| 10-20-6006                      | HEALTH INSURANCE | 1,521.96  | 1,780.00  | 1,781.98  | 1.98   | 30,000.00  | 5,339.68  | 24,660.32  |
| 10-20-6008                      | TMRs             | 533.76    | 503.38    | 503.38    | 0.00   | 18,500.00  | 1,510.14  | 16,989.86  |
| 10-20-6014                      | EFT/ACH FEE      | 16.63     | 16.62     | 16.24     | (0.38) | 225.00     | 49.60     | 175.40     |
| TOTAL OFFICE PERSONNEL-SUPPORT  |                  | 11,265.47 | 11,752.92 | 11,754.52 | 1.60   | 238,776.00 | 35,258.18 | 203,517.82 |

|                                 |                       |       |       |        |         |          |        |          |
|---------------------------------|-----------------------|-------|-------|--------|---------|----------|--------|----------|
| <b>TRAVEL TRAINING-UNIFORMS</b> |                       |       |       |        |         |          |        |          |
| 10-20-6102                      | TRAINING              | 0.00  | 0.00  | 0.00   | 0.00    | 2,500.00 | 0.00   | 2,500.00 |
| 10-20-6106                      | DRUG TESTING/PHYSICAL | 0.00  | 0.00  | 0.00   | 0.00    | 500.00   | 0.00   | 500.00   |
| 10-20-6107                      | UNIFORMS #8           | 0.00  | 0.00  | 367.11 | 367.11  | 3,000.00 | 542.11 | 2,457.89 |
| 10-20-6160                      | MISC EXPENSE PD       | 30.00 | 55.48 | 0.00   | (55.48) | 500.00   | 252.67 | 247.33   |
| TOTAL TRAVEL TRAINING UNIFORMS  |                       | 30.00 | 55.48 | 367.11 | 311.63  | 6,500.00 | 794.78 | 5,705.22 |

|                            |                 |          |          |          |          |           |          |           |
|----------------------------|-----------------|----------|----------|----------|----------|-----------|----------|-----------|
| <b>ADMINISTRATIVE COST</b> |                 |          |          |          |          |           |          |           |
| 10-20-6202                 | ATTORNEY FEES   | 1,251.75 | 170.00   | 881.62   | 711.62   | 15,000.00 | 1,051.62 | 13,948.38 |
| 10-20-6205                 | AUDIT #5        | 5,675.00 | 1,350.00 | 4,250.00 | 2,900.00 | 7,500.00  | 5,600.00 | 1,900.00  |
| 10-20-6207                 | MEMBERSHIP DUES | 0.00     | 0.00     | 0.00     | 0.00     | 100.00    | 0.00     | 100.00    |
| 10-20-6215                 | ATMOS GAS       | 0.00     | 74.15    | 90.84    | 16.69    | 800.00    | 223.44   | 576.56    |
| TOTAL ADMINISTRATIVE COST  |                 | 6,926.75 | 1,594.15 | 5,222.46 | 3,628.31 | 23,400.00 | 6,875.06 | 16,524.94 |

|                  |                             |          |          |          |        |           |          |           |
|------------------|-----------------------------|----------|----------|----------|--------|-----------|----------|-----------|
| <b>OPERATING</b> |                             |          |          |          |        |           |          |           |
| 10-20-6410       | OFFICE SUPPLIES             | 7.64     | 153.07   | 223.03   | 69.96  | 2,000.00  | 376.10   | 1,623.90  |
| 10-20-6411       | COPIES/PRINTING/FORMS       | 0.00     | 0.00     | 0.00     | 0.00   | 100.00    | 0.00     | 100.00    |
| 10-20-6412       | POSTAGE, FREIGHT & DELIVERY | 0.00     | 0.00     | 50.00    | 50.00  | 400.00    | 50.00    | 350.00    |
| 10-20-6413       | IT SYSTEM SUPPORT EXTRACO   | 456.77   | 460.06   | 460.06   | 0.00   | 6,000.00  | 1,380.18 | 4,619.82  |
| 10-20-6415       | COMPUTER EXPENSE            | 0.00     | 162.00   | 0.00     | 162.00 | 1,000.00  | 162.00   | 838.00    |
| 10-20-6417       | OFFICE EQUIPMENT FURNITURE  | 0.00     | 0.00     | 0.00     | 0.00   | 250.00    | 0.00     | 250.00    |
| 10-20-6418       | TELEPHONE SERVICES/INTERNET | 225.62   | 453.33   | 453.33   | 0.00   | 2,900.00  | 1,359.99 | 1,540.01  |
| 10-20-6419       | CELL PHONES                 | 354.07   | 391.07   | 390.94   | (0.13) | 6,000.00  | 1,173.10 | 4,826.90  |
| 10-20-6421       | ELECTRICITY                 | 246.60   | 74.51    | 70.23    | (4.28) | 12,000.00 | 244.79   | 11,755.21 |
| 10-20-6422       | OFFICE MACHINES LEASE #10   | 90.00    | 90.00    | 251.25   | 161.25 | 2,000.00  | 431.25   | 1,568.75  |
| 10-20-6425       | PROPERTY TAX LEASE          | 71.95    | 0.00     | 0.00     | 0.00   | 100.00    | 0.00     | 100.00    |
| 10-20-6427       | SOCIAL PLATFORMS            | 0.00     | 0.00     | 0.00     | 0.00   | 500.00    | 0.00     | 500.00    |
| TOTAL OPERATING  |                             | 1,452.65 | 1,784.04 | 1,898.84 | 114.80 | 33,250.00 | 5,177.41 | 28,072.59 |

CITY OF BRUCEVILLE-EDDY  
REVENUES & DISBURSEMENTS  
AS OF: DECEMBER 31ST, 2021

| ACCT NO#                 | ACCOUNT NAME                   | PRIOR YEAR |          |          | CURRENT YEAR |          |          | \$ CHANGE  | BUDGET    | YTD ACTUAL | BUDGET BAL. |
|--------------------------|--------------------------------|------------|----------|----------|--------------|----------|----------|------------|-----------|------------|-------------|
|                          |                                | DECEMBER   | ACTIVITY | ACTIVITY | NOVEMBER     | ACTIVITY | DECEMBER |            |           |            |             |
| 10 - GENERAL FUND        |                                |            |          |          |              |          |          |            |           |            |             |
| BUILDING MAIN.           |                                |            |          |          |              |          |          |            |           |            |             |
| 10-20-6517               | JANITORIAL                     | 0.00       |          |          | 67.21        |          |          | 67.21      | 250.00    | 67.21      | 182.79      |
| 10-20-6518               | BUILDING MAIN. & REPAIR        | 0.00       |          |          | 0.00         |          |          | 0.00       | 2,000.00  | 0.00       | 2,000.00    |
| 10-20-6519               | PROPERTY-LIABILITY INSURANCE   | 0.00       |          |          | 0.00         |          |          | 0.00       | 12,500.00 | 4,109.75   | 8,390.25    |
|                          | TOTAL BUILDING MAIN.           | 0.00       |          |          | 67.21        |          |          | 67.21      | 14,750.00 | 4,176.96   | 10,573.04   |
| VEHICLES AND OTHER EXP.  |                                |            |          |          |              |          |          |            |           |            |             |
| 10-20-6600               | VEHICLES MAINTENANCE/REPAIR    | 299.01     |          |          | 119.94       |          |          | 384.87     | 13,000.00 | 1,784.26   | 11,215.74   |
| 10-20-6602               | FUEL                           | 1,213.05   |          |          | 1,201.23     |          |          | 193.26     | 18,000.00 | 3,611.49   | 14,388.51   |
| 10-20-6603               | MINOR EQUIP, SUPPLIES & REPAIR | 0.00       |          |          | 0.00         |          |          | 121.58     | 500.00    | 24.48      | 524.48      |
| 10-20-6605               | POLICE VEHICLE EQUIPMENT       | 236.23     |          |          | 87.80        |          |          | (87.80)    | 2,000.00  | 87.80      | 1,912.20    |
|                          | TOTAL VEHICLES AND OTHER EXP.  | 1,748.29   |          |          | 1,408.97     |          |          | 491.97     | 33,500.00 | 5,459.07   | 28,040.93   |
| DEPARTMENTAL EXPENSES    |                                |            |          |          |              |          |          |            |           |            |             |
| 10-20-6700               | RADIO CONNECTION-WACO          | 350.00     |          |          | 350.00       |          |          | 0.00       | 5,000.00  | 1,050.00   | 3,950.00    |
| 10-20-6701               | EQUIPMENT MAIN. & REPAIR       | 0.00       |          |          | 0.00         |          |          | 0.00       | 700.00    | 0.00       | 700.00      |
| 10-20-6708               | COP SYNC                       | 0.00       |          |          | 0.00         |          |          | 0.00       | 3,000.00  | 0.00       | 3,000.00    |
| 10-20-6709               | K-9 EXPENSES                   | 0.00       |          |          | 0.00         |          |          | 0.00       | 2,000.00  | 85.50      | 1,914.50    |
|                          | TOTAL DEPARTMENTAL EXPENSES    | 350.00     |          |          | 350.00       |          |          | 0.00       | 10,700.00 | 1,135.50   | 9,564.50    |
| MISCELLANEOUS            |                                |            |          |          |              |          |          |            |           |            |             |
| 10-20-6915               | ASSET FOREPRIETURE PURCHASES   | 0.00       |          |          | 1,179.54     |          |          | 0.00       | 0.00      | 1,179.54   | (1,179.54)  |
|                          | TOTAL MISCELLANEOUS            | 0.00       |          |          | 1,179.54     |          |          | (1,179.54) | 0.00      | 1,179.54   | (1,179.54)  |
|                          | TOTAL POLICE DEPT              | 21,773.16  |          |          | 18,192.31    |          |          | 21,493.87  | 3,301.56  | 60,056.50  | 300,819.50  |
| CODE ENFORCEMENT         |                                |            |          |          |              |          |          |            |           |            |             |
| =====                    |                                |            |          |          |              |          |          |            |           |            |             |
| OFFICE PERSONNEL-SUPPORT |                                |            |          |          |              |          |          |            |           |            |             |
| TRAVEL TRAINING UNIFORMS |                                |            |          |          |              |          |          |            |           |            |             |
| ADMINISTRATIVE COST      |                                |            |          |          |              |          |          |            |           |            |             |
| OPERATING                |                                |            |          |          |              |          |          |            |           |            |             |
| BUILDING MAIN.           |                                |            |          |          |              |          |          |            |           |            |             |
| VEHICLES AND OTHER EXP.  |                                |            |          |          |              |          |          |            |           |            |             |
| MISCELLANEOUS            |                                |            |          |          |              |          |          |            |           |            |             |
| MAINTENANCE              |                                |            |          |          |              |          |          |            |           |            |             |
| =====                    |                                |            |          |          |              |          |          |            |           |            |             |

CITY OF BRUCEVILLE-EDDY  
REVENUES & DISBURSEMENTS  
AS OF: DECEMBER 31ST, 2021

10 -GENERAL FUND

ACCT. NO# ACCOUNT NAME

PRIOR YEAR CURRENT YEAR CURRENT YEAR \$ CHANGE BUDGET YTD ACTUAL BUDGET BAL.  
DECEMBER NOVEMBER DECEMBER ACTIVITY ACTIVITY ACTIVITY ACTIVITY ACTIVITY ACTIVITY ACTIVITY ACTIVITY

OFFICE PERSONNEL-SUPPORT

|                                 |          |          |          |          |           |           |           |
|---------------------------------|----------|----------|----------|----------|-----------|-----------|-----------|
| 10-30-6001 HOURLY               | 2,726.25 | 3,473.00 | 3,385.00 | ( 88.00) | 50,000.00 | 10,236.00 | 39,764.00 |
| 10-30-6003 OVERTIME             | 0.00     | 0.00     | 91.50    | 91.50    | 0.00      | 91.50     | 91.50     |
| 10-30-6004 MEDICARE             | 39.53    | 49.82    | 49.82    | 0.00     | 600.00    | 148.04    | 451.96    |
| 10-30-6006 HEALTH INSURANCE #11 | 0.00     | 444.78   | 998.05   | 553.27   | 9,000.00  | 1,958.61  | 7,041.39  |
| 10-30-6008 TRRS                 | 0.00     | 187.54   | 187.73   | 0.19     | 2,100.00  | 557.68    | 1,542.32  |
| 10-30-6009 SOCIAL SECURITY      | 169.03   | 0.00     | 0.00     | 0.00     | 0.00      | 0.00      | 0.00      |
| TOTAL OFFICE PERSONNEL-SUPPORT  | 2,934.81 | 4,155.14 | 4,712.10 | 556.96   | 61,700.00 | 12,991.83 | 48,708.17 |

TRAVEL TRAINING-UNIFORMS

|                                |      |      |      |      |        |      |        |
|--------------------------------|------|------|------|------|--------|------|--------|
| 10-30-6107 UNIFORMS            | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| TOTAL TRAVEL TRAINING UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |

ADMINISTRATIVE COST

|                             |       |       |        |       |          |        |          |
|-----------------------------|-------|-------|--------|-------|----------|--------|----------|
| OPERATING                   | 40.24 | 90.21 | 106.31 | 16.10 | 800.00   | 236.74 | 563.26   |
| 10-30-6419 CELL PHONES #1-1 | 0.00  | 0.00  | 0.00   | 0.00  | 3,300.00 | 0.00   | 3,300.00 |
| 10-30-6420 ROLL OFF EXPENSE | 40.24 | 90.21 | 106.31 | 16.10 | 4,100.00 | 236.74 | 3,863.26 |
| TOTAL OPERATING             | 40.24 | 90.21 | 106.31 | 16.10 | 800.00   | 236.74 | 563.26   |

BUILDING MAIN.

|                                    |      |       |      |          |        |       |        |
|------------------------------------|------|-------|------|----------|--------|-------|--------|
| 10-30-6518 BUILDING MAIN. & REPAIR | 0.00 | 52.15 | 0.00 | ( 52.15) | 200.00 | 52.15 | 147.85 |
| TOTAL BUILDING MAIN.               | 0.00 | 52.15 | 0.00 | ( 52.15) | 200.00 | 52.15 | 147.85 |

VEHICLES AND OTHER EXP.

|   |        |          |          |           |           |          |           |
|---|--------|----------|----------|-----------|-----------|----------|-----------|
| 10-30-6600 VEHICLES MAINTENANCE/REPAIR  | 7.98   | 0.00     | 96.20    | 96.20     | 1,000.00  | 380.64   | 619.36    |
| 10-30-6601 BATTERIES/TIRES/ASSESSORIES  | 0.00   | 0.00     | 161.11   | 161.11    | 1,000.00  | 1,146.93 | 146.93    |
| 10-30-6602 FUEL                         | 161.46 | 345.85   | 484.61   | 138.76    | 5,000.00  | 1,022.00 | 3,978.00  |
| 10-30-6603 TOOLS & EQUIPMENT            | 72.49  | 0.00     | 0.00     | 0.00      | 800.00    | 202.57   | 597.43    |
| 10-30-6604 EQUIPMENT LEASE              | 0.00   | 0.00     | 0.00     | 0.00      | 750.00    | 0.00     | 750.00    |
| 10-30-6605 EQUIPMENT MAIN. & REPAIR #13 | 0.00   | 0.00     | 2,943.94 | 2,943.94  | 750.00    | 2,976.92 | 2,226.92  |
| 10-30-6606 MOWING EXPENSE               | 0.00   | 0.00     | 0.00     | 0.00      | 700.00    | 115.95   | 584.05    |
| 10-30-6608 H-O-T STREET LIGHT EXPENSE   | 81.00  | 82.00    | 90.00    | 8.00      | 1,000.00  | 254.00   | 746.00    |
| 10-30-6609 STREET REPAIR                | 0.00   | 720.00   | 34.01    | ( 685.99) | 6,000.00  | 754.01   | 5,245.99  |
| 10-30-6610 FLOOD CULVERT CLEAN OUT      | 0.00   | 0.00     | 0.00     | 0.00      | 2,000.00  | 0.00     | 2,000.00  |
| 10-30-6611 BRIDGE REPAIRS/PARKING LOTS  | 0.00   | 0.00     | 0.00     | 0.00      | 5,000.00  | 0.00     | 5,000.00  |
| TOTAL VEHICLES AND OTHER EXP.           | 322.93 | 1,147.85 | 3,809.87 | 2,662.02  | 24,000.00 | 6,853.02 | 17,146.98 |

DEPARTMENTAL EXPENSES

MISCELLANEOUS

|                                   |        |      |      |      |      |      |      |
|-----------------------------------|--------|------|------|------|------|------|------|
| 10-30-6900 PRINCIPAL PAYMENT DEBT | 428.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL MISCELLANEOUS               | 428.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

TOTAL MAINTENANCE

|                   |          |          |          |          |           |           |           |
|-------------------|----------|----------|----------|----------|-----------|-----------|-----------|
| TOTAL MAINTENANCE | 3,726.39 | 5,445.35 | 8,628.28 | 3,182.93 | 90,200.00 | 20,133.74 | 70,066.26 |
|-------------------|----------|----------|----------|----------|-----------|-----------|-----------|

COURT  
=====

CITY OF BRUCEVILLE-EDDY  
REVENUES & DISBURSEMENTS  
AS OF: DECEMBER 31ST, 2021

10 -GENERAL FUND

ACCT. NO# ACCOUNT NAME

PRIOR YEAR DECEMBER ACTIVITY  
CURRENT YEAR NOVEMBER ACTIVITY  
CURRENT YEAR DECEMBER ACTIVITY  
\$ CHANGE  
BUDGET  
YTD ACTUAL  
BUDGET BAL.

OFFICE PERSONNEL-SUPPORT

|                                |          |          |            |           |           |           |           |
|--------------------------------|----------|----------|------------|-----------|-----------|-----------|-----------|
| 10-40-6000 SALARIES            | 2,170.76 | 2,235.88 | 2,235.88   | 0.00      | 28,619.98 | 6,707.64  | 21,912.34 |
| 10-40-6001 HOURLY#14           | 2,491.84 | 2,016.72 | 781.06 (   | 1,235.66) | 34,473.92 | 5,449.61  | 29,024.31 |
| 10-40-6004 MEDICARE            | 66.30    | 61.55    | 43.58 (    | 17.97)    | 900.00    | 174.67    | 725.33    |
| 10-40-6006 HEALTH INSURANCE    | 22.38    | 91.36    | 126.30     | 34.94     | 300.00    | 240.94    | 59.06     |
| 10-40-6008 TRRS                | 146.76   | 108.91   | 42.19 (    | 66.72)    | 1,800.00  | 294.30    | 1,505.70  |
| 10-40-6009 SOCIAL SECURITY     | 134.58   | 138.62   | 138.62     | 0.00      | 2,000.00  | 415.86    | 1,584.14  |
| 10-40-6014 EFT/ACH FEE         | 16.62    | 16.62    | 16.24 (    | 0.38)     | 230.00    | 49.60     | 180.40    |
| TOTAL OFFICE PERSONNEL-SUPPORT | 5,049.24 | 4,669.66 | 3,383.87 ( | 1,285.79) | 68,323.90 | 13,332.62 | 54,991.28 |

TRAVEL TRAINING UNIFORMS

|  |      |        |          |         |          |        |          |
|--|------|--------|----------|---------|----------|--------|----------|
| 10-40-6102 TRAINING                        | 0.00 | 250.00 | 24.25 (  | 225.75) | 500.00   | 274.25 | 225.75   |
| 10-40-6104 MILEAGE & VEHICLE REIMBURSE #15 | 0.00 | 0.00   | 96.54    | 96.54   | 1,800.00 | 96.54  | 1,703.46 |
| TOTAL TRAVEL TRAINING UNIFORMS             | 0.00 | 250.00 | 120.79 ( | 129.21) | 2,300.00 | 370.79 | 1,929.21 |

ADMINISTRATIVE COST

|                            |          |          |          |          |           |          |           |
|----------------------------|----------|----------|----------|----------|-----------|----------|-----------|
| 10-40-6202 ATTORNEY FEES   | 2,170.00 | 325.50   | 478.36   | 152.86   | 16,500.00 | 3,082.36 | 13,417.64 |
| 10-40-6205 AUDIT #14       | 5,675.00 | 1,350.00 | 4,250.00 | 2,900.00 | 7,000.00  | 5,600.00 | 1,400.00  |
| 10-40-6207 MEMBERSHIP DUES | 0.00     | 0.00     | 0.00     | 0.00     | 100.00    | 0.00     | 100.00    |
| TOTAL ADMINISTRATIVE COST  | 7,845.00 | 1,675.50 | 4,728.36 | 3,052.86 | 23,600.00 | 8,682.36 | 14,917.64 |

OPERATING

|  |        |        |          |        |          |          |          |
|--|--------|--------|----------|--------|----------|----------|----------|
| 10-40-6410 OFFICE SUPPLIES             | 138.50 | 233.04 | 146.31 ( | 86.73) | 1,700.00 | 400.55   | 1,299.45 |
| 10-40-6411 COPIES/PRINTING             | 0.00   | 0.00   | 25.00    | 25.00  | 60.00    | 25.00    | 35.00    |
| 10-40-6412 POSTAGE, FREIGHT & DELIVERY | 75.00  | 0.00   | 50.00    | 50.00  | 1,200.00 | 116.67   | 1,083.33 |
| 10-40-6418 TELEPHONE SERVICES/INTERNET | 67.30  | 149.01 | 149.01   | 0.00   | 1,100.00 | 447.03   | 652.97   |
| 10-40-6421 ELECTRICITY                 | 0.00   | 123.65 | 119.55 ( | 4.10)  | 1,100.00 | 356.82   | 743.18   |
| 10-40-6422 OFFICE MACHINES LEASE       | 0.00   | 0.00   | 161.25   | 161.25 | 700.00   | 161.25   | 538.75   |
| TOTAL OPERATING                        | 280.80 | 505.70 | 651.12   | 145.42 | 5,860.00 | 1,507.32 | 4,352.68 |

BUILDING MAIN.

|                                    |       |       |         |        |        |       |        |
|------------------------------------|-------|-------|---------|--------|--------|-------|--------|
| 10-40-6517 JANITORIAL              | 26.92 | 27.89 | 13.33 ( | 14.56) | 200.00 | 41.22 | 158.78 |
| 10-40-6518 BUILDING MAIN. & REPAIR | 0.00  | 0.00  | 0.00    | 0.00   | 100.00 | 0.00  | 100.00 |
| TOTAL BUILDING MAIN.               | 26.92 | 27.89 | 13.33 ( | 14.56) | 300.00 | 41.22 | 258.78 |

VEHICLES AND OTHER EXP.

DEPARTMENTAL EXPENSES

|                                   |        |          |          |           |           |          |           |
|-----------------------------------|--------|----------|----------|-----------|-----------|----------|-----------|
| 10-40-6701 COURT TECH. EXPENSE    | 929.78 | 1,660.06 | 460.06 ( | 1,200.00) | 15,000.00 | 2,580.18 | 12,419.82 |
| 10-40-6702 COURT SECURITY EXPENSE | 0.00   | 0.00     | 0.00     | 0.00      | 5,000.00  | 0.00     | 5,000.00  |
| TOTAL DEPARTMENTAL EXPENSES       | 929.78 | 1,660.06 | 460.06 ( | 1,200.00) | 20,000.00 | 2,580.18 | 17,419.82 |

TOTAL COURT

|  |           |          |          |        |            |           |           |
|--|-----------|----------|----------|--------|------------|-----------|-----------|
|  | 14,131.74 | 8,788.81 | 9,357.53 | 568.72 | 120,383.90 | 26,514.49 | 93,869.41 |
|--|-----------|----------|----------|--------|------------|-----------|-----------|

TOTAL EXPENDITURES

|  |           |           |           |           |            |            |            |
|--|-----------|-----------|-----------|-----------|------------|------------|------------|
|  | 78,245.42 | 59,779.02 | 90,669.86 | 30,890.84 | 920,511.86 | 202,704.47 | 717,807.39 |
|--|-----------|-----------|-----------|-----------|------------|------------|------------|

PROFIT/(LOSS)

|  |           |           |           |           |      |             |            |
|--|-----------|-----------|-----------|-----------|------|-------------|------------|
|  | 66,434.71 | 21,203.70 | 60,852.12 | 39,648.42 | 0.14 | 74,228.04 ( | 74,227.90) |
|--|-----------|-----------|-----------|-----------|------|-------------|------------|



CITY OF BRUCEVILLE-EDDY  
REVENUES & DISBURSEMENTS  
AS OF: DECEMBER 31ST, 2021

50 -WATER FUND

| ACCT NO# | ACCOUNT NAME | PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE | BUDGET | YTD ACTUAL | BUDGET BAL. |
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|
|----------|--------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|

REVENUES  
=====

FEES

|            |                    |            |            |            |              |              |            |              |
|------------|--------------------|------------|------------|------------|--------------|--------------|------------|--------------|
| 50-00-5000 | WATER SALES        | 120,321.94 | 126,921.39 | 116,181.32 | ( 10,740.07) | 1,440,000.00 | 379,495.00 | 1,060,505.00 |
| 50-00-5010 | TAP FEES           | 0.00       | 0.00       | 4,250.00   | 4,250.00     | 25,000.00    | 8,450.00   | 16,550.00    |
| 50-00-5020 | CONNECTION FEES    | 330.00     | 90.00      | 420.00     | 330.00       | 3,200.00     | 870.00     | 2,330.00     |
| 50-00-5030 | RE-CONNECT FEE     | 0.00       | 480.00     | 420.00     | ( 60.00)     | 2,000.00     | 1,410.00   | 590.00       |
| 50-00-5031 | LATE FEES          | 2,790.00   | 2,670.00   | 2,580.00   | ( 90.00)     | 15,000.00    | 7,620.00   | 7,380.00     |
| 50-00-5040 | RETURNED CHECK FEE | 60.00      | 30.00      | 90.00      | 60.00        | 540.00       | 210.00     | 330.00       |
| 50-00-5050 | VFD DONATIONS      | 155.00     | 155.00     | 155.00     | 0.00         | 2,000.00     | 465.00     | 1,535.00     |
| 50-00-5080 | MISC. INCOME       | 0.00       | 971.12     | 0.00       | ( 971.12)    | 0.00         | 971.12     | ( 971.12)    |
| 50-00-5090 | GARBAGE REVENUE    | 10,672.84  | 11,269.82  | 11,223.69  | ( 46.13)     | 124,000.00   | 33,677.65  | 90,322.35    |
| TOTAL FEES |                    | 134,329.78 | 142,587.33 | 135,320.01 | ( 7,267.32)  | 1,611,740.00 | 433,168.77 | 1,178,571.23 |

TAXES

|             |             |        |        |        |      |          |        |          |
|-------------|-------------|--------|--------|--------|------|----------|--------|----------|
| 50-00-5102  | EFT-ACH FEE | 140.40 | 175.50 | 178.75 | 3.25 | 1,750.00 | 525.20 | 1,224.80 |
| TOTAL TAXES |             | 140.40 | 175.50 | 178.75 | 3.25 | 1,750.00 | 525.20 | 1,224.80 |

OTHER FINANCING SOURCES

|                               |                 |        |        |        |       |          |        |          |
|-------------------------------|-----------------|--------|--------|--------|-------|----------|--------|----------|
| 50-00-5902                    | INTEREST INCOME | 306.40 | 271.68 | 338.85 | 67.17 | 3,300.00 | 862.63 | 2,437.37 |
| TOTAL OTHER FINANCING SOURCES |                 | 306.40 | 271.68 | 338.85 | 67.17 | 3,300.00 | 862.63 | 2,437.37 |

TOTAL REVENUES

|  |  |            |            |            |             |              |            |              |
|--|--|------------|------------|------------|-------------|--------------|------------|--------------|
|  |  | 134,776.58 | 143,034.51 | 135,837.61 | ( 7,196.90) | 1,616,790.00 | 434,556.60 | 1,182,233.40 |
|--|--|------------|------------|------------|-------------|--------------|------------|--------------|

EXPENDITURES  
=====

WATER DEPT  
=====

OFFICE PERSONNEL-SUPPORT

|                                |                  |           |           |           |           |            |           |            |
|--------------------------------|------------------|-----------|-----------|-----------|-----------|------------|-----------|------------|
| 50-00-6001                     | HOURLY           | 15,973.16 | 16,938.05 | 16,542.90 | ( 395.15) | 217,654.50 | 50,042.81 | 167,611.69 |
| 50-00-6003                     | OVERTIME         | 1,021.20  | 1,580.13  | 1,317.68  | ( 262.45) | 18,000.00  | 3,643.16  | 14,356.84  |
| 50-00-6004                     | MEDICARE         | 227.87    | 249.40    | 239.89    | ( 9.51)   | 3,500.00   | 721.71    | 2,778.29   |
| 50-00-6006                     | HEALTH INSURANCE | 4,016.20  | 4,108.61  | 4,084.71  | ( 23.90)  | 50,000.00  | 11,759.70 | 38,240.30  |
| 50-00-6008                     | TRMS             | 984.45    | 928.16    | 917.71    | ( 10.45)  | 11,000.00  | 2,718.13  | 8,281.87   |
| 50-00-6009                     | SOCIAL SECURITY  | 17.37     | 82.46     | 53.67     | ( 28.79)  | 1,000.00   | 207.69    | 792.31     |
| 50-00-6014                     | EFT/ACH FEE      | 158.13    | 16.63     | 16.26     | ( 0.37)   | 300.00     | 49.65     | 250.35     |
| TOTAL OFFICE PERSONNEL-SUPPORT |                  | 22,398.38 | 23,903.44 | 23,172.82 | ( 730.62) | 301,454.50 | 69,142.85 | 232,311.65 |

TRAVEL TRAINING UNIFORMS

|                                |                             |        |       |      |          |          |       |          |
|--------------------------------|-----------------------------|--------|-------|------|----------|----------|-------|----------|
| 50-00-6100                     | CONTRACT SERVICES& TEMP     | 0.00   | 0.00  | 0.00 | 0.00     | 2,500.00 | 0.00  | 2,500.00 |
| 50-00-6102                     | TRAINING                    | 0.00   | 0.00  | 0.00 | 0.00     | 2,500.00 | 0.00  | 2,500.00 |
| 50-00-6103                     | TRAVEL                      | 0.00   | 0.00  | 0.00 | 0.00     | 1,000.00 | 0.00  | 1,000.00 |
| 50-00-6104                     | MILEAGE & VEHICLE REIMBURSE | 0.00   | 0.00  | 0.00 | 0.00     | 200.00   | 0.00  | 200.00   |
| 50-00-6106                     | DRUG TESTING/PHYSICAL       | 0.00   | 0.00  | 0.00 | 0.00     | 120.00   | 0.00  | 120.00   |
| 50-00-6107                     | UNIFORMS                    | 0.00   | 0.00  | 0.00 | 0.00     | 1,000.00 | 0.00  | 1,000.00 |
| 50-00-6160                     | MISC EXPENSE WATER          | 530.86 | 61.10 | 0.00 | ( 61.10) | 500.00   | 61.10 | 438.90   |
| TOTAL TRAVEL TRAINING UNIFORMS |                             | 530.86 | 61.10 | 0.00 | ( 61.10) | 7,820.00 | 61.10 | 7,758.90 |

50 - WATER FUND

ACCT NO# ACCOUNT NAME

| PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE | BUDGET | YTD ACTUAL | BUDGET BAL. |
|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|
|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------|------------|-------------|

ADMINISTRATIVE COST

|                             |          |          |          |           |           |           |
|-----------------------------|----------|----------|----------|-----------|-----------|-----------|
| 50-00-6202 ATTORNEY FEES #1 | 2,282.75 | 0.00     | 5,129.88 | 25,000.00 | 5,788.88  | 19,211.12 |
| 50-00-6203 ENGINEERING      | 0.00     | 0.00     | 0.00     | 2,000.00  | 0.00      | 2,000.00  |
| 50-00-6205 AUDIT #2         | 5,675.00 | 1,350.00 | 4,250.00 | 7,000.00  | 5,600.00  | 1,400.00  |
| 50-00-6207 MEMBERSHIP DUES  | 0.00     | 111.00   | 0.00     | 1,000.00  | 508.00    | 492.00    |
| TOTAL ADMINISTRATIVE COST   | 7,957.75 | 1,461.00 | 9,379.88 | 35,000.00 | 11,896.88 | 23,103.12 |

OPERATING

|   |          |          |          |        |           |          |           |
|---|----------|----------|----------|--------|-----------|----------|-----------|
| 50-00-6410 OFFICE SUPPLIES                | 33.99    | 92.61    | 135.88   | 228.49 | 4,000.00  | 1,943.93 | 2,056.07  |
| 50-00-6411 COPIES/PRINTING                | 0.00     | 0.00     | 25.01    | 25.01  | 200.00    | 25.01    | 174.99    |
| 50-00-6412 POSTAGE, FREIGHT & DELIVERY    | 853.50   | 914.28   | 892.86   | 21.42  | 8,500.00  | 2,606.40 | 5,893.60  |
| 50-00-6413 IT SYSTEM SUPPORT EXTRACO      | 456.77   | 510.06   | 460.06   | 50.00  | 6,000.00  | 1,430.18 | 4,569.82  |
| 50-00-6414 IT SYSTEM SUPPORT TYLER        | 0.00     | 0.00     | 0.00     | 0.00   | 9,000.00  | 0.00     | 9,000.00  |
| 50-00-6415 COMPUTER EXPENSE               | 0.00     | 0.00     | 0.00     | 0.00   | 2,500.00  | 0.00     | 2,500.00  |
| 50-00-6416 ADVERTISING & LEGAL NOTICES    | 0.00     | 0.00     | 0.00     | 0.00   | 550.00    | 0.00     | 550.00    |
| 50-00-6417 OFFICE EQUIPMENT FURNITURE     | 650.00   | 0.00     | 0.00     | 0.00   | 500.00    | 0.00     | 500.00    |
| 50-00-6418 TELEPHONE SERVICES/INTERNET #3 | 426.47   | 238.44   | 518.39   | 279.95 | 4,500.00  | 994.82   | 3,505.18  |
| 50-00-6419 CELL PHONES                    | 120.72   | 348.84   | 198.75   | 150.09 | 2,100.00  | 746.46   | 1,353.54  |
| 50-00-6421 ELECTRICITY (BUILDING)         | 0.00     | 359.59   | 300.54   | 59.05  | 3,500.00  | 907.60   | 2,592.06  |
| 50-00-6422 OFFICE MACHINES LEASE #4       | 90.00    | 90.00    | 251.25   | 161.25 | 2,200.00  | 431.25   | 1,768.75  |
| 50-00-6424 ATMOS GAS                      | 42.66    | 0.00     | 0.00     | 0.00   | 0.00      | 0.00     | 0.00      |
| 50-00-6425 PROPERTY TAX LEASE             | 36.06    | 0.00     | 0.00     | 0.00   | 100.00    | 0.00     | 100.00    |
| 50-00-6427 SOCIAL PLATFORMS               | 116.82   | 146.21   | 211.48   | 65.27  | 1,000.00  | 409.21   | 590.79    |
| TOTAL OPERATING                           | 2,827.04 | 2,700.03 | 2,722.46 | 22.43  | 44,650.00 | 9,495.20 | 35,154.80 |

BUILDING MAIN.

|   |        |       |       |       |           |          |           |
|---|--------|-------|-------|-------|-----------|----------|-----------|
| 50-00-6517 JANITORIAL                   | 28.39  | 27.89 | 13.33 | 14.56 | 250.00    | 41.22    | 208.78    |
| 50-00-6518 BUILDING MAIN. & REPAIR      | 237.50 | 0.00  | 0.00  | 0.00  | 300.00    | 0.00     | 300.00    |
| 50-00-6519 PROPERTY-LIABILITY INSURANCE | 0.00   | 0.00  | 0.00  | 0.00  | 20,000.00 | 4,109.75 | 15,890.25 |
| TOTAL BUILDING MAIN.                    | 265.89 | 27.89 | 13.33 | 14.56 | 20,550.00 | 4,150.97 | 16,399.03 |

VEHICLES AND OTHER EXP.

|   |          |          |          |          |           |          |           |
|---|----------|----------|----------|----------|-----------|----------|-----------|
| 50-00-6600 VEHICLES MAINTENANCE/REPAIR #5 | 268.61   | 21.50    | 1,451.15 | 1,429.65 | 8,000.00  | 2,053.75 | 5,946.25  |
| 50-00-6601 CHEMICAL PURCHASES             | 1,365.00 | 1,538.00 | 790.00   | 748.00   | 15,000.00 | 2,398.00 | 12,602.00 |
| 50-00-6602 FUEL                           | 838.26   | 1,682.64 | 1,367.79 | 314.85   | 13,000.00 | 4,366.09 | 8,633.91  |
| 50-00-6603 MINOR EQUIPMENT & SUPPLIES     | 57.48    | 172.29   | 0.00     | 172.29   | 800.00    | 172.29   | 627.71    |
| 50-00-6604 EQUIPMENT LEASE                | 0.00     | 0.00     | 0.00     | 0.00     | 4,000.00  | 0.00     | 4,000.00  |
| 50-00-6605 EQUIPMENT MAIN. & REPAIR       | 0.00     | 0.00     | 0.00     | 0.00     | 2,000.00  | 20.72    | 1,979.28  |
| TOTAL VEHICLES AND OTHER EXP.             | 2,529.35 | 3,414.43 | 3,608.94 | 194.51   | 42,800.00 | 9,010.85 | 33,789.15 |

OTHER EXPENSES

DEPARTMENTAL EXPENSES

|   |           |           |           |        |            |           |            |
|---|-----------|-----------|-----------|--------|------------|-----------|------------|
| 50-00-6700 WATER PURCHASES                | 29,561.60 | 28,057.60 | 28,057.60 | 0.00   | 400,000.00 | 86,214.40 | 313,785.60 |
| 50-00-6701 SOUTHERN TRINITY CONSERV. DIST | 15.68     | 281.83    | 203.74    | 78.09  | 5,000.00   | 79.55     | 4,240.45   |
| 50-00-6702 HEART OF TEXAS UTILITIES       | 4,611.00  | 6,212.00  | 6,573.00  | 361.00 | 65,000.00  | 18,339.00 | 46,661.00  |
| 50-00-6703 FITTINGS AND SUPPLIES          | 4,009.74  | 6,472.01  | 7,131.11  | 659.10 | 40,000.00  | 17,700.76 | 22,299.24  |
| 50-00-6704 COMMERCIAL/LRG BUS. METER      | 0.00      | 0.00      | 0.00      | 0.00   | 750.00     | 0.00      | 750.00     |
| 50-00-6706 TANK YEARLY INSPECTIONS        | 0.00      | 0.00      | 0.00      | 0.00   | 4,500.00   | 750.00    | 3,750.00   |
| 50-00-6707 TANK MAIN. & REPAIRS           | 0.00      | 0.00      | 0.00      | 0.00   | 2,500.00   | 0.00      | 2,500.00   |

CITY OF BRUCEVILLE-EDDY  
REVENUES & DISBURSEMENTS  
AS OF: DECEMBER 31ST, 2021

50 - WATER FUND

| ACCT NO#      | ACCOUNT NAME                   | PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE | BUDGET       | YTD ACTUAL | BUDGET BAL.  |  |
|---------------|--------------------------------|------------------------------------|--------------------------------------|--------------------------------------|-----------|--------------|------------|--------------|--|
| 50-00-6708    | REPAIRS WELLS/PUMP HOUSE FO    | 0.00                               | 0.00                                 | 3,138.80                             | 3,138.80  | 60,000.00    | 3,138.80   | 56,861.20    |  |
| 50-00-6709    | PRV/VALVES/VALVES              | 0.00                               | 0.00                                 | 1,362.00                             | 1,362.00  | 1,500.00     | 1,362.00   | 138.00       |  |
| 50-00-6711    | EFT/ACH WATER BILLS            | 0.00                               | 140.00                               | 145.00                               | 5.00      | 1,800.00     | 419.50     | 1,380.50     |  |
| 50-00-6712    | TCEQ WATER TIER II PERMIT      | 0.00                               | 0.00                                 | 0.00                                 | 0.00      | 55.00        | 0.00       | 55.00        |  |
| 50-00-6713    | TCEQ PUBLIC WATER SYSTEM PERMI | 0.00                               | 4,711.35                             | 0.00                                 | 4,711.35  | 8,000.00     | 7,145.59   | 854.41       |  |
| 50-00-6714    | METER SOFTWARE                 | 0.00                               | 0.00                                 | 0.00                                 | 0.00      | 4,000.00     | 0.00       | 4,000.00     |  |
| 50-00-6715    | GARBAGE PICK UP                | 10,043.31                          | 10,712.30                            | 10,729.89                            | 17.59     | 124,000.00   | 32,179.72  | 91,820.28    |  |
| 50-00-6716    | WATER SAMPLE TEST              | 1,267.54                           | 569.22                               | 760.00                               | 190.78    | 7,500.00     | 1,648.14   | 5,851.86     |  |
| 50-00-6717    | ELECTRICITY WELLS              | 3,200.95                           | 3,374.78                             | 3,276.46                             | 98.32     | 42,000.00    | 9,707.29   | 32,292.71    |  |
| 50-00-6718    | TOOLS                          | 0.00                               | 502.60                               | 0.00                                 | 502.60    | 1,500.00     | 928.96     | 571.04       |  |
|               | TOTAL DEPARTMENTAL EXPENSES    | 52,709.82                          | 61,033.69                            | 61,377.60                            | 343.91    | 768,105.00   | 180,293.71 | 587,811.29   |  |
| MISCELLANEOUS |                                |                                    |                                      |                                      |           |              |            |              |  |
| 50-00-6813    | EASEMENT RECORDINGS            | 0.00                               | 20.00                                | 0.00                                 | 20.00     | 500.00       | 20.00      | 480.00       |  |
| 50-00-6815    | DONATIONS TO ER                | 155.00                             | 151.00                               | 150.00                               | 1.00      | 2,000.00     | 451.00     | 1,549.00     |  |
| 50-00-6900    | PRINCIPAL PAYMENT DEBT         | 428.41                             | 0.00                                 | 0.00                                 | 0.00      | 287,000.00   | 0.00       | 287,000.00   |  |
| 50-00-6901    | INTEREST PAYMENT DEBT          | 0.00                               | 0.00                                 | 0.00                                 | 0.00      | 82,000.00    | 0.00       | 82,000.00    |  |
| 50-00-6919    | CIP/CAPITAL ASSET PURCHASES    | 0.00                               | 0.00                                 | 0.00                                 | 0.00      | 24,910.50    | 0.00       | 24,910.50    |  |
|               | TOTAL MISCELLANEOUS            | 583.41                             | 171.00                               | 150.00                               | 21.00     | 396,410.50   | 471.00     | 395,939.50   |  |
|               | TOTAL WATER DEPT               | 89,802.50                          | 92,772.58                            | 100,425.03                           | 7,652.45  | 1,616,790.00 | 284,522.56 | 1,332,267.44 |  |
|               | TOTAL EXPENDITURES             | 89,802.50                          | 92,772.58                            | 100,425.03                           | 7,652.45  | 1,616,790.00 | 284,522.56 | 1,332,267.44 |  |
|               | PROFIT/(LOSS)                  | 44,974.08                          | 50,261.93                            | 35,412.58                            | 14,849.35 | 0.00         | 150,034.04 | 150,034.04   |  |

CITY OF BRUCEVILLE-EDDY  
 REVENUES & DISBURSEMENTS  
 AS OF: DECEMBER 31ST, 2021

| ACCT NO# | ACCOUNT NAME                           | PRIOR YEAR<br>DECEMBER<br>ACTIVITY | CURRENT YEAR<br>NOVEMBER<br>ACTIVITY | CURRENT YEAR<br>DECEMBER<br>ACTIVITY | \$ CHANGE    | BUDGET    | YTD ACTUAL  | BUDGET BAL. |
|----------|--|------------------------------------|--------------------------------------|--------------------------------------|--------------|-----------|-------------|-------------|
| 51       | SEWER FUND                             |                                    |                                      |                                      |              |           |             |             |
|          | REVENUES                               |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | TAXES                                  |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | EXPENDITURES                           |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | SEWER DEPT                             |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | OFFICE PERSONNEL-SUPPORT               |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | TRAVEL TRAINING UNIFORMS               |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | ADMINISTRATIVE COST                    |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | 51-00-6202 ATTORNEY FEES #1            | 0.00                               | 0.00                                 | 601.25                               | 601.25       | 0.00      | 601.25 (    | 601.25)     |
|          | 51-00-6203 ENGINEERING                 | 0.00                               | 72,377.50                            | 0.00                                 | ( 72,377.50) | 0.00      | 72,377.50 ( | 72,377.50)  |
|          | TOTAL ADMINISTRATIVE COST              | 0.00                               | 72,377.50                            | 601.25 (                             | 71,776.25)   | 0.00      | 72,978.75 ( | 72,978.75)  |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | OPERATING                              |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | 51-00-6411 COPIES/PRINTING             | 5.00                               | 0.00                                 | 0.00                                 | 0.00         | 0.00      | 0.00        | 0.00        |
|          | 51-00-6412 POSTAGE, FREIGHT & DELIVERY | 4.10                               | 0.00                                 | 0.00                                 | 0.00         | 0.00      | 0.00        | 0.00        |
|          | TOTAL OPERATING                        | 9.10                               | 0.00                                 | 0.00                                 | 0.00         | 0.00      | 0.00        | 0.00        |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | BUILDING MAINT.                        |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | VEHICLES AND OTHER EXP.                |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | OTHER EXPENSES                         |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | MISCELLANEOUS                          |                                    |                                      |                                      |              |           |             |             |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | TOTAL SEWER DEPT                       | 9.10                               | 72,377.50                            | 601.25 (                             | 71,776.25)   | 0.00      | 72,978.75 ( | 72,978.75)  |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | TOTAL EXPENDITURES                     | 9.10                               | 72,377.50                            | 601.25 (                             | 71,776.25)   | 0.00      | 72,978.75 ( | 72,978.75)  |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |
|          | PROFIT/(LOSS)                          | (                                  | 9.10) (                              | 72,377.50) (                         | 601.25)      | 71,776.25 | 0.00 (      | 72,978.75)  |
|          | =====                                  |                                    |                                      |                                      |              |           |             |             |

# Balance Sheet

Comparative: Month to Date

December 2021

CITY OF BRUCEVILLE-EDDY  
 MONTH TO DATE BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2021

10 -GENERAL FUND

| ACCT NO#           | ACCOUNT NAME                          | NOVEMBER<br>ACTIVITY | DECEMBER<br>ACTIVITY | \$ CHANGE           | % CHANGE      |
|--------------------|---------------------------------------|----------------------|----------------------|---------------------|---------------|
| <b>ASSETS</b>      |                                       |                      |                      |                     |               |
| 10-00-1000         | MOODY GENERAL CHECKING                | ( 51,989.34)         | ( 62,932.75)         | ( 10,943.41)        | 21.05         |
| 10-00-1001         | MRLA PROPERTY TAX                     | ( 119,941.47)        | 125,184.80           | 245,126.27          | 204.37-       |
| 10-00-1003         | MUNICIPAL COURT TECH/BUILDING         | ( 1,660.06)          | 1,142.54             | 2,802.60            | 168.83-       |
| 10-00-1004         | CITY INVESTMENT ACCOUNT #320          | 12.85                | 13.25                | 0.40                | 3.11          |
| 10-00-1005         | DIVIDEND ACCOUNT                      | 210,246.38           | 0.00                 | ( 210,246.38)       | 100.00-       |
| 10-00-1007         | ASSET FORFIETURE                      | ( 829.70)            | 7,761.45             | 8,591.15            | 1,035.45-     |
| 10-00-1008         | MRLA INVESTMENT                       | 269.29               | 278.32               | 9.03                | 3.35          |
| 10-00-1750         | DUE FROM WATER FUND                   | 10.02                | ( 4.10)              | ( 14.12)            | 140.92-       |
|                    | <b>TOTAL ASSETS</b>                   | <b>36,117.97</b>     | <b>71,443.51</b>     | <b>35,325.54</b>    | <b>97.81</b>  |
| <b>LIABILITIES</b> |                                       |                      |                      |                     |               |
| 10-00-2000         | ACCOUNTS PAYABLE                      | 5,221.41             | 25,376.91            | 20,155.50           | 386.02        |
| 10-00-2010         | STATE COMP FINES PAYABLE              | 8,956.80             | ( 13,967.95)         | ( 22,924.75)        | 255.95-       |
| 10-00-2013         | OMNI COURT LIABILITY                  | 234.00               | ( 402.00)            | ( 636.00)           | 271.79-       |
| 10-00-2014         | MVBA                                  | 0.00                 | ( 426.63)            | ( 426.63)           | 0.00          |
| 10-00-2111         | TABOR INVOICE-PLATTING                | 502.00               | 0.00                 | ( 502.00)           | 100.00-       |
| 10-00-2121         | LIAB ALL INSURANCE SHRT/OVER          | 0.06                 | ( 0.01)              | ( 0.07)             | 116.67-       |
| 10-00-2122         | DENTAL VISION ADD'L PLAN              | 0.00                 | 11.07                | 11.07               | 0.00          |
|                    | <b>TOTAL LIABILITIES</b>              | <b>14,914.27</b>     | <b>10,591.39</b>     | <b>( 4,322.88)</b>  | <b>28.98-</b> |
| <b>FUND EQUITY</b> |                                       |                      |                      |                     |               |
|                    | <b>TOTAL REVENUES</b>                 | <b>80,982.72</b>     | <b>151,521.98</b>    | <b>70,539.26</b>    | <b>87.10</b>  |
|                    | <b>TOTAL EXPENDITURES</b>             | <b>( 59,779.02)</b>  | <b>( 90,669.86)</b>  | <b>( 30,890.84)</b> | <b>51.68</b>  |
|                    | <b>TOTAL FUND EQUITY</b>              | <b>21,203.70</b>     | <b>60,852.12</b>     | <b>39,648.42</b>    | <b>186.99</b> |
|                    | <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>36,117.97</b>     | <b>71,443.51</b>     | <b>35,325.54</b>    | <b>97.81</b>  |
|                    | <b>** OUT OF BALANCE **</b>           | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         | <b>97.81</b>  |

## MONTH TO DATE BALANCE SHEET

AS OF: DECEMBER 31ST, 2021

## 50 -WATER FUND

| ACCT NO#           | ACCOUNT NAME                          | NOVEMBER<br>ACTIVITY | DECEMBER<br>ACTIVITY | \$ CHANGE     | % CHANGE |
|--------------------|---------------------------------------|----------------------|----------------------|---------------|----------|
| <b>ASSETS</b>      |                                       |                      |                      |               |          |
| 50-00-1000         | MOODY BANK CKING WATER SUPPLY         | ( 309,010.15)        | 13,832.05            | 322,842.20    | 104.48-  |
| 50-00-1001         | SECURITY DEPOSIT                      | ( 1,560.72)          | 3,036.58             | 4,597.30      | 294.56-  |
| 50-00-1002         | #729 CD INVESTMENT ACCT. CDAR         | 7.42                 | 7.66                 | 0.24          | 3.23     |
| 50-00-1004         | 2011 IMPROV-INT & SINKING FUND        | 6,176.00             | 6,178.79             | 2.79          | 0.05     |
| 50-00-1006         | 2011 IMPRV RVN BOND RESRV FUND        | 0.00                 | 26.97                | 26.97         | 0.00     |
| 50-00-1008         | 2013 INT & SINKING FUND               | 12,704.00            | 12,709.72            | 5.72          | 0.05     |
| 50-00-1009         | 2013 IMPROVEMNT REV BOND RESRV        | 0.00                 | 1.93                 | 1.93          | 0.00     |
| 50-00-1012         | #166 IMP REV BOND INVST ACCT          | 20.31                | 20.99                | 0.68          | 3.35     |
| 50-00-1013         | 2011 REFUND REV RESERVE BOND          | 0.00                 | 14.30                | 14.30         | 0.00     |
| 50-00-1014         | 2011 INT & SINKING FUND               | 3,041.00             | 3,042.38             | 1.38          | 0.05     |
| 50-00-1016         | 2015 INT & SINKING FUND               | 3,928.00             | 3,929.77             | 1.77          | 0.05     |
| 50-00-1017         | #522 COBE WATER INVESTMENT            | 250,243.95           | 255.34               | ( 249,988.61) | 99.90-   |
| 50-00-1020         | RVS WATER RECEIVABLES                 | 9,915.58             | 13,887.32            | 3,971.74      | 40.06    |
| 50-00-1021         | RVS RECEIVABLES NSF CHECKS            | ( 51.01)             | 78.91                | 129.92        | 254.70-  |
|                    | <b>TOTAL ASSETS</b>                   | ( 24,585.62)         | 57,022.71            | 81,608.33     | 331.94-  |
| <b>LIABILITIES</b> |                                       |                      |                      |               |          |
| 50-00-2000         | ACCOUNTS PAYABLE                      | 331.69               | 19,001.82            | 18,670.13     | 5,628.79 |
| 50-00-2111         | METER STUDY TABOR                     | 125.00               | 1,875.00             | 1,750.00      | 1,400.00 |
| 50-00-2113         | UNEARNED DEPOSITS                     | ( 2,936.58)          | 1,338.66             | 4,275.24      | 145.59-  |
| 50-00-2710         | DUE TO GENERAL FUND                   | 10.02                | ( 4.10)              | ( 14.12)      | 140.92-  |
| 50-00-2751         | DUE TO SEWER FUND                     | ( 72,377.50)         | ( 601.25)            | 71,776.25     | 99.17-   |
| 50-00-2800         | OVER/SHORT                            | ( 0.18)              | 0.00                 | 0.18          | 100.00-  |
|                    | <b>TOTAL LIABILITIES</b>              | ( 74,847.55)         | 21,610.13            | 96,457.68     | 128.87-  |
| <b>FUND EQUITY</b> |                                       |                      |                      |               |          |
|                    | <b>TOTAL REVENUES</b>                 | 143,034.51           | 135,837.61           | ( 7,196.90)   | 5.03-    |
|                    | <b>TOTAL EXPENDITURES</b>             | ( 92,772.58)         | ( 100,425.03)        | ( 7,652.45)   | 8.25     |
|                    | <b>TOTAL FUND EQUITY</b>              | 50,261.93            | 35,412.58            | ( 14,849.35)  | 29.54-   |
|                    | <b>TOTAL LIABILITIES &amp; EQUITY</b> | ( 24,585.62)         | 57,022.71            | 81,608.33     | 331.94-  |
|                    | <b>** OUT OF BALANCE **</b>           | 0.00                 | 0.00                 | 0.00          | 331.94-  |

CITY OF BRUCEVILLE-EDDY  
 MONTH TO DATE BALANCE SHEET  
 AS OF: DECEMBER 31ST, 2021

51 -SEWER FUND

| ACCT NO#           | ACCOUNT NAME       | NOVEMBER<br>ACTIVITY | DECEMBER<br>ACTIVITY | \$ CHANGE    | % CHANGE |
|--------------------|--------------------|----------------------|----------------------|--------------|----------|
| <u>ASSETS</u>      |                    |                      |                      |              |          |
| =====              |                    |                      |                      |              |          |
| <u>LIABILITIES</u> |                    |                      |                      |              |          |
| 51-00-2750         | DUE TO WATER FUND  | 72,377.50            | 601.25               | ( 71,776.25) | 99.17-   |
|                    | TOTAL LIABILITIES  | 72,377.50            | 601.25               | ( 71,776.25) | 99.17-   |
| <u>FUND EQUITY</u> |                    |                      |                      |              |          |
|                    | TOTAL EXPENDITURES | ( 72,377.50)         | ( 601.25)            | 71,776.25    | 99.17-   |
|                    | TOTAL FUND EQUITY  | ( 72,377.50)         | ( 601.25)            | 71,776.25    | 99.17-   |
| =====              |                    |                      |                      |              |          |



# Balance Sheet

Comparative: Year to Date

December 2021

AS OF: DECEMBER 31ST, 2021

10 -GENERAL FUND

| ACCT NO#           | ACCOUNT NAME                          | 2020-2021<br>BALANCE | 2021-2022<br>BALANCE | \$ CHANGE          | % CHANGE      |
|--------------------|---------------------------------------|----------------------|----------------------|--------------------|---------------|
| <b>ASSETS</b>      |                                       |                      |                      |                    |               |
| 10-00-1000         | MOODY GENERAL CHECKING                | 130,014.12           | 56,281.23            | ( 73,732.89)       | 56.71-        |
| 10-00-1001         | MRLA PROPERTY TAX                     | 423,782.53           | 337,259.66           | ( 86,522.87)       | 20.42-        |
| 10-00-1003         | MUNICIPAL COURT TECH/BUILDING         | 71,116.32            | 34,627.97            | ( 36,488.35)       | 51.31-        |
| 10-00-1004         | CITY INVESTMENT ACCOUNT #320          | 104,109.31           | 104,265.23           | 155.92             | 0.15          |
| 10-00-1005         | DIVIDEND ACCOUNT                      | 50,019.39            | 260,265.77           | 210,246.38         | 420.33        |
| 10-00-1007         | ASSET FORFEITURE                      | 13,006.11            | 150,135.33           | 137,129.22         | 1,054.34      |
| 10-00-1008         | MRLA INVESTMENT                       | 1,831,845.52         | 2,185,023.56         | 353,178.04         | 19.28         |
| 10-00-1200         | PROPERTY TAX RECEIVABLE               | 57,495.24            | 46,533.18            | ( 10,962.06)       | 19.07-        |
| 10-00-1206         | ALLOWANCE FOR DOUBTFUL ACCTS          | ( 39,676.67)         | ( 32,640.35)         | 7,036.32           | 17.73-        |
| 10-00-1750         | DUE FROM WATER FUND                   | 14,293.02            | 14,412.57            | 119.55             | 0.84          |
| 10-00-1751         | DUE FROM SEWER FUND                   | 1,531.25             | 1,531.25             | 0.00               | 0.00          |
|                    | <b>TOTAL ASSETS</b>                   | <b>2,657,536.14</b>  | <b>3,157,695.40</b>  | <b>500,159.26</b>  | <b>18.82</b>  |
| <b>LIABILITIES</b> |                                       |                      |                      |                    |               |
| 10-00-2000         | ACCOUNTS PAYABLE                      | 34,745.27            | 16,716.88            | ( 18,028.39)       | 51.89-        |
| 10-00-2010         | STATE COMP FINES PAYABLE              | 32,512.04            | 26,459.49            | ( 6,052.55)        | 18.62-        |
| 10-00-2013         | OMNI COURT LIABILITY                  | 150.00               | 90.00                | ( 60.00)           | 40.00-        |
| 10-00-2014         | MVBA                                  | 0.00                 | ( 426.63)            | ( 426.63)          | 0.00          |
| 10-00-2015         | COURT BONDS                           | 2,793.49             | 3,177.69             | 384.20             | 13.75         |
| 10-00-2016         | COURT BOND REFUND                     | ( 162.00)            | ( 162.00)            | 0.00               | 0.00          |
| 10-00-2100         | PAYROLL TAXES PAYABLE                 | 124.17               | 124.17               | 0.00               | 0.00          |
| 10-00-2105         | TMRS PAYABLE                          | 1,722.64             | 1,722.64             | 0.00               | 0.00          |
| 10-00-2110         | PRE-PAID LEGAL                        | 247.05               | 247.05               | 0.00               | 0.00          |
| 10-00-2111         | TABOR INVOICE-PLATTING                | 64.45                | 84.81                | 20.36              | 31.59         |
| 10-00-2115         | AFLAC PAYABLE                         | 122.46               | 122.46               | 0.00               | 0.00          |
| 10-00-2120         | HEALTH INSURANCE PLAN SWHP            | 3,702.73             | 3,702.73             | 0.00               | 0.00          |
| 10-00-2121         | LIAB ALL INSURANCE SHRT/OVER          | 2,118.27             | 2,122.09             | 3.82               | 0.18          |
| 10-00-2122         | DENTAL VISION ADD'L PLAN              | ( 48.59)             | ( 25.59)             | 23.00              | 47.33-        |
| 10-00-2123         | LIBERTY NATIONAL LIFE                 | 136.69               | 136.69               | 0.00               | 0.00          |
| 10-00-2124         | APPROVED PAYROLL ADVANCE              | 433.00               | 433.00               | 0.00               | 0.00          |
| 10-00-2127         | INSURANCE CLAIMS                      | 580.31               | 580.31               | 0.00               | 0.00          |
| 10-00-2130         | EMPLOYEE EQUIPMENT PURCHS             | 2,423.12             | 2,423.12             | 0.00               | 0.00          |
| 10-00-2400         | PAYROLL LIABILITIES                   | ( 542.54)            | ( 542.54)            | 0.00               | 0.00          |
| 10-00-2500         | DEFERRED LEASE INCOME                 | 10,712.00            | 10,712.00            | 0.00               | 0.00          |
| 10-00-2550         | DEFERRED CRLF FUNDS                   | 0.00                 | 210,246.38           | 210,246.38         | 0.00          |
| 10-00-2600         | DEFERRED PROPERTY TAX REVENUE         | 17,818.57            | 13,892.83            | ( 3,925.74)        | 22.03-        |
|                    | <b>TOTAL LIABILITIES</b>              | <b>109,653.13</b>    | <b>291,837.58</b>    | <b>182,184.45</b>  | <b>166.15</b> |
| <b>FUND EQUITY</b> |                                       |                      |                      |                    |               |
| 10-00-3000         | FUND BALANCE                          | 2,471,913.95         | 2,610,637.76         | 138,723.81         | 5.61          |
| 10-00-3001         | CHILD SAFETY RESTRICTED FB            | 0.00                 | 2,962.89             | 2,962.89           | 0.00          |
| 10-00-3002         | MUNICIPAL COURT TECH/BLDG FUND        | 0.00                 | 35,605.55            | 35,605.55          | 0.00          |
| 10-00-3003         | ASSET FORFEITURE FUND                 | 0.00                 | 142,423.58           | 142,423.58         | 0.00          |
|                    | <b>TOTAL REVENUES</b>                 | <b>272,044.73</b>    | <b>276,932.51</b>    | <b>4,887.78</b>    | <b>1.80</b>   |
|                    | <b>TOTAL EXPENDITURES</b>             | <b>( 196,075.67)</b> | <b>( 202,704.47)</b> | <b>( 6,628.80)</b> | <b>3.38</b>   |
|                    | <b>TOTAL FUND EQUITY</b>              | <b>2,547,883.01</b>  | <b>2,865,857.82</b>  | <b>317,974.81</b>  | <b>12.48</b>  |
|                    | <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>2,657,536.14</b>  | <b>3,157,695.40</b>  | <b>500,159.26</b>  | <b>18.82</b>  |

YEAR TO DATE BALANCE SHEET

AS OF: DECEMBER 31ST, 2021

50 -WATER FUND

| ACCT NO#            | ACCOUNT NAME                   | 2020-2021<br>BALANCE | 2021-2022<br>BALANCE | \$ CHANGE           | % CHANGE     |
|---------------------|--------------------------------|----------------------|----------------------|---------------------|--------------|
| <b>ASSETS</b>       |                                |                      |                      |                     |              |
| 50-00-1000          | MOODY BANK CKING WATER SUPPLY  | 285,563.52           | 205,576.82           | ( 79,986.70)        | 28.01-       |
| 50-00-1001          | SECURITY DEPOSIT               | 46,066.69            | 41,445.63            | ( 4,621.06)         | 10.03-       |
| 50-00-1002          | #729 CD INVESTMENT ACCT. CDAR  | 60,295.34            | 60,385.65            | 90.31               | 0.15         |
| 50-00-1004          | 2011 IMPROV-INT & SINKING FUND | 18,670.46            | 18,587.79            | ( 82.67)            | 0.44-        |
| 50-00-1005          | PETTY CASH                     | 200.00               | 200.00               | 0.00                | 0.00         |
| 50-00-1006          | 2011 IMPRV RVN BOND RESRV FUND | 71,239.05            | 71,345.99            | 106.94              | 0.15         |
| 50-00-1008          | 2013 INT & SINKING FUND        | 37,926.32            | 38,216.48            | 290.16              | 0.77         |
| 50-00-1009          | 2013 IMPROVEMNT REV BOND RESRV | 5,089.64             | 5,097.30             | 7.66                | 0.15         |
| 50-00-1012          | #166 IMP REV BOND INVST ACCT   | 164,569.74           | 164,816.57           | 246.83              | 0.15         |
| 50-00-1013          | 2011 REFUND REV RESERVE BOND   | 37,761.84            | 37,818.53            | 56.69               | 0.15         |
| 50-00-1014          | 2011 INT & SINKING FUND        | 9,323.10             | 9,159.01             | ( 164.09)           | 1.76-        |
| 50-00-1016          | 2015 INT & SINKING FUND        | 11,878.83            | 11,818.15            | ( 60.68)            | 0.51-        |
| 50-00-1017          | #522 COBE WATER INVESTMENT     | 1,751,997.05         | 2,004,685.88         | 252,688.83          | 14.42        |
| 50-00-1018          | BAD DEBT ALLOWANCES            | ( 30,595.89)         | ( 5,725.69)          | 24,870.20           | 81.29-       |
| 50-00-1020          | RVS WATER RECEIVABLES          | 189,763.04           | 112,840.79           | ( 76,922.25)        | 40.54-       |
| 50-00-1021          | RVS RECEIVABLES NSF CHECKS     | 9,012.76             | 33.10                | ( 8,979.66)         | 99.63-       |
| 50-00-1022          | RVS TAP FEE RECEIVABLES        | 4,884.71             | 1,470.59             | ( 3,414.12)         | 69.89-       |
| 50-00-1023          | DEFFERRED OUTFLOW CONTRIBUTION | 8,265.00             | 8,193.00             | ( 72.00)            | 0.87-        |
| 50-00-1024          | DEFFERRED OUTFLOW INVEST. EXP  | ( 1,393.00)          | ( 1,393.00)          | 0.00                | 0.00         |
| 50-00-1025          | DEFERRED OUTFLOW ACTUAL EXP    | 36,765.00            | 36,765.00            | 0.00                | 0.00         |
| 50-00-1026          | DEFERRED OUTFLOW AMORTIZATION  | ( 33,640.00)         | ( 34,132.00)         | ( 492.00)           | 1.46         |
| 50-00-1027          | DEFFERRED OUTFLOW OF RESOURCES | 87.00                | 385.00               | 298.00              | 342.53       |
| 50-00-1028          | DEF. OUTFLOW-ACTUAL VS ASSUMPT | 3,401.20             | 5,678.20             | 2,277.00            | 66.95        |
| 50-00-1029          | NET PENSION ASSESTS            | 42,035.00            | 62,404.00            | 20,369.00           | 48.46        |
| 50-00-1030          | TANK IMPROVEMENTS              | 809,268.82           | 809,268.82           | 0.00                | 0.00         |
| 50-00-1031          | EQUIPMENT                      | 745,578.46           | 745,578.46           | 0.00                | 0.00         |
| 50-00-1032          | AUTOMOBILES                    | 91,355.52            | 91,355.52            | 0.00                | 0.00         |
| 50-00-1033          | OFFICE EQUIPMENT               | 64,029.02            | 64,029.02            | 0.00                | 0.00         |
| 50-00-1034          | A/D SYSTEM IMPROVEMENTS        | 1,432,726.17         | 1,432,726.17         | 0.00                | 0.00         |
| 50-00-1035          | CONSTRUCTION IN PROGRESS       | 53,375.00            | 0.00                 | ( 53,375.00)        | 100.00-      |
| 50-00-1036          | LAND                           | 465,980.19           | 465,980.19           | 0.00                | 0.00         |
| 50-00-1037          | PROPERTY EASMENTS              | 10,281.71            | 10,281.71            | 0.00                | 0.00         |
| 50-00-1038          | MUNICIPAL BUILDING             | 62,268.69            | 115,643.69           | 53,375.00           | 85.72        |
| 50-00-1039          | WATER SYSTEM                   | 3,575,895.08         | 3,650,949.08         | 75,054.00           | 2.10         |
| 50-00-1040          | MAINTENANCE BUILDING           | 69,469.37            | 69,469.37            | 0.00                | 0.00         |
| 50-00-1041          | A/D WATER FACILITIES           | ( 3,136,384.95)      | ( 3,286,063.17)      | ( 149,678.22)       | 4.77         |
| 50-00-1042          | A/D BUILDING AND IMPROVEMENT   | ( 130,904.93)        | ( 133,184.10)        | ( 2,279.17)         | 1.74         |
| 50-00-1043          | A/D EQUIPMENT AND FURNTURE     | ( 328,592.63)        | ( 411,699.67)        | ( 83,107.04)        | 25.29        |
| 50-00-1044          | CASH DRAWER                    | 300.00               | 300.00               | 0.00                | 0.00         |
| 50-00-1100          | PETTY CASH:1100 DONATIONS      | 200.00               | 200.00               | 0.00                | 0.00         |
| <b>TOTAL ASSETS</b> |                                | <b>6,514,011.92</b>  | <b>6,480,507.88</b>  | <b>( 33,504.04)</b> | <b>0.51-</b> |

## YEAR TO DATE BALANCE SHEET

AS OF: DECEMBER 31ST, 2021

## 50 -WATER FUND

| ACCT NO#           | ACCOUNT NAME                   | 2020-2021<br>BALANCE | 2021-2022<br>BALANCE | \$ CHANGE     | % CHANGE |
|--------------------|--------------------------------|----------------------|----------------------|---------------|----------|
| <u>LIABILITIES</u> |                                |                      |                      |               |          |
| 50-00-2000         | ACCOUNTS PAYABLE               | 55,425.63            | 70,754.47            | 15,328.84     | 27.66    |
| 50-00-2001         | NET OPEB ASSET LIABILITY       | 18,556.00            | 24,176.00            | 5,620.00      | 30.29    |
| 50-00-2004         | CAPITAL GOVERNMENT-WATER METER | 397,034.00           | 302,089.21           | ( 94,944.79)  | 23.91-   |
| 50-00-2005         | PAYROLL LIABILITY              | 23.24                | 23.24                | 0.00          | 0.00     |
| 50-00-2006         | VACATION PAYABLE               | 5,706.00             | 5,706.00             | 0.00          | 0.00     |
| 50-00-2007         | DEFERRED INFLOWS OF RESOURCES  | 667.00               | 2,170.00             | 1,503.00      | 225.34   |
| 50-00-2008         | DEFERRED INFLOWS OF EXPECTED R | 341.00               | 341.00               | 0.00          | 0.00     |
| 50-00-2009         | DEF.INFLOW-PROJECTED VS ACTUAL | 33,953.00            | 35,465.00            | 1,512.00      | 4.45     |
| 50-00-2105         | TMRS PAYABLE                   | ( 485.99)            | ( 485.99)            | 0.00          | 0.00     |
| 50-00-2110         | PRE-PAID LEGAL                 | 90.57                | 90.56                | ( 0.01)       | 0.01-    |
| 50-00-2111         | METER STUDY TABOR              | 3,568.00             | 5,198.00             | 1,630.00      | 45.68    |
| 50-00-2113         | UNEARNED DEPOSITS              | 88,431.13            | 33,415.04            | ( 55,016.09)  | 62.21-   |
| 50-00-2114         | REV REFUNDING BONDS SERIES 201 | 128,000.00           | 99,000.00            | ( 29,000.00)  | 22.66-   |
| 50-00-2115         | REV REFUNDING BONDS CURRENT DU | 28,000.00            | 29,000.00            | 1,000.00      | 3.57     |
| 50-00-2116         | REVENUE BONDS SERIES 2011      | 258,000.00           | 199,000.00           | ( 59,000.00)  | 22.87-   |
| 50-00-2117         | 2013 IMRPOVE BOND CURRENT DUE  | 99,000.00            | 104,000.00           | 5,000.00      | 5.05     |
| 50-00-2118         | 2013 IMPROVEMENT BOND          | 1,174,000.00         | 1,070,000.00         | ( 104,000.00) | 8.86-    |
| 50-00-2120         | HEALTH INSURANCE PLAN SWHP     | ( 272.14)            | ( 268.45)            | 3.69          | 1.36-    |
| 50-00-2121         | HOLT BAKHOE CURRENT DUE        | 2,548.00             | 0.00                 | ( 2,548.00)   | 100.00-  |
| 50-00-2122         | DENTAL VISION ADD'L PLAN       | ( 6.73)              | ( 11.13)             | ( 4.40)       | 65.38    |
| 50-00-2126         | REV BOND SERIES 2011 CURRENT   | 56,000.00            | 59,000.00            | 3,000.00      | 5.36     |
| 50-00-2200         | CREEKSIDE RANCH DEVELOPMENT    | 24,000.00            | 522.41               | ( 23,477.59)  | 97.82-   |
| 50-00-2210         | FIRE HYDRANTS                  | 0.00                 | 2,041.47             | 2,041.47      | 0.00     |
| 50-00-2550         | 2015 REVENUE BOND              | 333,000.00           | 300,000.00           | ( 33,000.00)  | 9.91-    |
| 50-00-2551         | 2015 REVENUE BOND CURRENT DUE  | 32,000.00            | 33,000.00            | 1,000.00      | 3.13     |
| 50-00-2552         | CAPT'L GOVT-WTR METER-CURRENT  | 92,166.00            | 94,944.00            | 2,778.00      | 3.01     |
| 50-00-2710         | DUE TO GENERAL FUND            | 14,293.02            | 14,412.57            | 119.55        | 0.84     |
| 50-00-2751         | DUE TO SEWER FUND              | ( 736,326.92)        | ( 825,489.74)        | ( 89,162.82)  | 12.11    |
| 50-00-2800         | OVER/SHORT                     | 25.43                | 7.63                 | ( 17.80)      | 70.00-   |
|                    | TOTAL LIABILITIES              | 2,107,736.24         | 1,658,101.29         | ( 449,634.95) | 21.33-   |
| <u>FUND EQUITY</u> |                                |                      |                      |               |          |
| 50-00-3000         | FUND BALANCE                   | 4,355,207.11         | 4,672,372.55         | 317,165.44    | 7.28     |
|                    | TOTAL REVENUES                 | 406,153.58           | 434,556.60           | 28,403.02     | 6.99     |
|                    | TOTAL EXPENDITURES             | ( 355,085.01)        | ( 284,522.56)        | 70,562.45     | 19.87-   |
|                    | TOTAL FUND EQUITY              | 4,406,275.68         | 4,822,406.59         | 416,130.91    | 9.44     |
|                    | TOTAL LIABILITIES & EQUITY     | 6,514,011.92         | 6,480,507.88         | ( 33,504.04)  | 0.51-    |
|                    | ** OUT OF BALANCE **           | 0.00                 | 0.00                 | 0.00          | 0.51-    |

AS OF: DECEMBER 31ST, 2021

51 -SEWER FUND

| ACCT NO#           | ACCOUNT NAME               | 2020-2021<br>BALANCE | 2021-2022<br>BALANCE | \$ CHANGE            | % CHANGE        |
|--------------------|----------------------------|----------------------|----------------------|----------------------|-----------------|
| <u>ASSETS</u>      |                            |                      |                      |                      |                 |
| 51-00-1035         | CONSTRUCTION IN PROGRESS   | 650,360.56           | 656,435.56           | 6,075.00             | 0.93            |
| 51-00-1036         | LAND                       | <u>74,567.14</u>     | <u>82,921.58</u>     | <u>8,354.44</u>      | <u>11.20</u>    |
|                    | TOTAL ASSETS               | <u>724,927.70</u>    | <u>739,357.14</u>    | <u>14,429.44</u>     | <u>1.99</u>     |
| <u>LIABILITIES</u> |                            |                      |                      |                      |                 |
| 51-00-2710         | DUE TO GENERAL FUND        | 1,531.25             | 1,531.25             | 0.00                 | 0.00            |
| 51-00-2750         | DUE TO WATER FUND          | <u>736,326.92</u>    | <u>825,489.74</u>    | <u>89,162.82</u>     | <u>12.11</u>    |
|                    | TOTAL LIABILITIES          | 737,858.17           | 827,020.99           | 89,162.82            | 12.08           |
| <u>FUND EQUITY</u> |                            |                      |                      |                      |                 |
| 51-00-3000         | RETAINED EARNINGS          | ( 11,151.27)         | ( 14,685.10)         | ( 3,533.83)          | 31.69           |
|                    | TOTAL EXPENDITURES         | ( <u>1,779.20</u> )  | ( <u>72,978.75</u> ) | ( <u>71,199.55</u> ) | <u>4,001.77</u> |
|                    | TOTAL FUND EQUITY          | ( <u>12,930.47</u> ) | ( <u>87,663.85</u> ) | ( <u>74,733.38</u> ) | <u>577.96</u>   |
|                    | TOTAL LIABILITIES & EQUITY | <u>724,927.70</u>    | <u>739,357.14</u>    | <u>14,429.44</u>     | <u>1.99</u>     |
|                    | ** OUT OF BALANCE **       | 0.00                 | 0.00                 | 0.00                 | 1.99            |