



AGENDA
Regular City Council Meeting
April 23, 2026, 6:00 p.m.
Bruceville-Eddy City Hall
144 Wilcox Drive, Eddy, Texas, 76524

Notice is hereby given that the Bruceville-Eddy City Council will conduct a Meeting on Thursday, April 23, 2026 beginning at 6:00 PM at the regular meeting place in Council Chamber at City Hall, 144 Wilcox Drive, Eddy, Texas, and notice of meeting giving time, place, date and subject was posted as described in V.T.C.A., Government Code §551.041 for the purpose of considering the following agenda items:

Meetings are available to watch on our YouTube Channel:
Search for “The City of Bruceville-Eddy” and click the subscribe button.

1. **CALL TO ORDER**
2. **OPENING PRAYER**
3. **PLEDGE OF ALLEGIANCE & HONOR THE TEXAS FLAG**
4. **ROLL CALL**
5. **COMMUNITY ANNOUNCEMENTS**
6. **CITIZEN COMMENTS AND REPORTS**

At this time, comments will be taken from the audience on any subject matter. To address the City Council, please sign the ‘Speaker’s Card’ located on the table just inside the Council Chamber and deliver to the City Secretary before the meeting begins. Please limit comments to five (5) minutes. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the Agenda.

7. **CONSENT AGENDA**

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

- A. Council to discuss, consider, and possibly take action to approve the minutes from the Regular Council Meeting, March 26, 2026.

- B. Council to discuss, consider, and possibly take action on the March 2026 financial reports for the general, water, and sewer fund accounts.
- C. Council to discuss, consider, and possibly take action to accept the City of Bruceville-Eddy's fiscal year 2024-2025 financial statements with independent auditor's report presented at the March 26, 2026 Regular City Council meeting.

8. ITEMS FOR CONSIDERATION

Discuss, take action or pass on any of the following:

- D. Council to discuss, consider, and possibly take action to approve the final plat for property owned by Doris Ann Stewart, being lots 1 & 2, Block 1 of Archie Ln Addition to McLennan County, Texas, recorded in volume 670, page 171 of the deed records of McLennan County and totaling 1.989 acres, further described as 201 Archie Ln, Bruceville, Texas 76630.
- E. Council to discuss, consider, and possibly take action to award a construction contract related to the TxCDBG #CDV23-0167 Waterline Improvement Project.
- F. Council to discuss, consider, and possibly take action to close liability account for Creekside Ranch Development for a credit of \$1,666.15.
- G. Council to discuss, consider, and possibly take action to adopt Ordinance No. 04-23-26-1, amending Ordinance No. 1-5-2023-2, updating regulation of sex offender residency and application for exemption / variance from sex offender residency restrictions.
- H. Council to discuss, consider, and possibly take action on the trash roll off services provided by the City.

9. STAFF REPORTS

Council to discuss and consider staff reports from the City Administrator, Chief of Police, City Attorney, consulting engineers, and department heads.

10. EXECUTIVE SESSION

The City Council Shall Meet in Executive Session to Discuss the Following:

BRCT, LLC. dba Blackrock Construction

Texas Government Code Section 551.071 - Consultation with City Attorney - and Section 1.05, Texas Disciplinary Rules of Professional Conduct. Confer with City Attorney to receive legal advice regarding BRCT, LLC. dba Blackrock Construction.

Sergeant, Patrol Officer, and School Resource Officer

Texas Government Code Section 551.074 – Personnel Matters – Discussion regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee: Sergeant, Patrol Officer, and School Resource Officer(s). Tex. Gov't Code Ann. § 551.074.

11. CITY COUNCIL COMMENTS AND ITEMS FOR FUTURE CONSIDERATION

Expressions of thanks, congratulations or condolences; information regarding holiday schedules; honorary recognition of city officials, employees or other citizens; reminders about upcoming events sponsored by the City or other entity that are scheduled to be attended by a city official or city employee.



12. ADJOURNMENT

CERTIFICATION

I certify that the above notice of meeting was posted on the bulletin board at City Hall, 144 Wilcox Drive, Eddy, Texas on Friday, April 17, 2026 at 5:00 pm and on the City's website at www.bruceville-eddy.us.

Renee Flores

4/17/2026

Renee Flores, City Secretary

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ day of _____, 2026.

By: _____ Title: _____

NOTICE

This facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the city administrator at (254) 859-5700, via facsimile at (254) 859-5779 or email at lcutrone@bruceville-eddy.us for further information. Braille is not available.

The City Council may go into a Closed Executive Session pursuant to Texas Government Code §§551.071, 551.072, 551.074, 551.076, 551.087 and §418.183(f) of the Texas Disaster Act. Refer to list below and incorporated herein. A Closed Executive Session may be held, under these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.

TEXAS GOVERNMENT CODE EXCEPTIONS

EXCEPTION	DESCRIPTION
551.071	Consultations with Attorney
551.072	Deliberations about Real Property
551.074	Personnel Matters
551.076	Deliberations Regarding Security Devices or Security Audits
551.087	Deliberation Regarding Economic Development Negotiations
418.183(f)	At any time during a state of disaster. A governmental body subject to Chapter 551 is not required to conduct an open meeting to deliberate information to which this section applies. Notwithstanding Section 551.103(a) , the governmental body must make a tape recording of the proceedings of a closed meeting to deliberate the information.

City Council Regular Meeting

AGENDA ITEM A



To: City Council
Subject: Council to discuss, consider, and possibly take action to approve the minutes from the Regular Council Meeting, March 26, 2026.
Meeting: City Council Regular Meeting – April 23, 2026
Department: Administration
Staff Contact: Renee Flores, City Secretary

BACKGROUND INFORMATION:

Minutes have been provided for review.

FINANCIAL IMPACT:

N/A

POLICY IMPLICATIONS:

N/A

RECOMMENDATION:

Council to approve the of minutes as presented.

ATTACHMENTS:

March 26, 2026 Minutes



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

**Regular City Council Meeting
March 26, 2026, 6:00 p.m.
Minutes**

1. Meeting called to order by Mayor Owens at 6:00 p.m.

Mayor Owens greeted guests and led the pledge of allegiance.

Robin Ford gave the invocation.

Council Members present:

Mayor Linda Owens, Mayor Pro-Tem Graham McGruer, Councilmembers Ricky Wiggins, Melissa Futch, Richard Prater, and Justin Richardson

City Staff present:

Lawrence Cutrone, Renee Flores, Jannie Rodriguez, Gene Sprouse, Johnny Grady, Chief Micheal Dorsey, Sargeant Jeffrey Martinez

2. Community Announcements

- Annual Easter Egg Hunt
- City Closure – Good Friday, April 3rd
- First United Methodist Church – 1st Friday Bingo Night and 3rd Friday-Bunco Night
- Community Microchip Event, April 11th, 12-3 pm at the Moody Volunteer Fire Department

Councilmember Richardson thanked Renee Flores, City Secretary, for her work on time stamp links within the YouTube city council meeting videos.

Lawrence Cutrone, City Administrator, wished everyone a Happy Easter.

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.

Brent McCain thanked the volunteer fire department for allowing him to volunteer with the department.

4. Oath of Office

Chief Michael Dorsey will formally administer the Oath of Office to our newest Police Officer Robert Childress.
Chief Dorsey administered the Oath of Office.

5. Open Public Hearing – Zoning change from Single Family Dwelling District-1 to General Business: Evergreen
Council to hear public comments pertaining to an owner/agent initiated zoning change on property ID 104521, containing 0.2531 acres, and further described as being located within the City limits of Bruceville-Eddy.



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

Mayor Owens opened the Public Hearing at 6:14 pm. There were no comments.

- 6. Close Public Hearing – Zoning change from Single Family Dwelling District-1 to General Business: Evergreen**
Mayor Owens closed the public hearing at 6:14 pm.

- 7. Zoning change from Single Family Dwelling District-1 to General Business: Evergreen**

Council to discuss, consider, and possibly take action to approve Ordinance O 03-26-26-1; changing the zoning classification on property ID 104521, containing 0.2531 acres; and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes.

Frank Warren expressed his reasoning for requesting the zoning change.

Motion made by Ricky Wiggins to approve Ordinance O 03-26-26-1; changing the zoning classification on property ID 104521, containing 0.2531 acres; and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes, seconded by Richard Prater, yeas 4, nay 0, Abstain – 1 Graham McGruer, motion passed.

- 8. Open Public Hearing – Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill**
Council to hear public comments pertaining to an owner/agent initiated zoning change on property located at 229 Hungry Hill, containing four lots totaling 1.9771 acres, and further described as being located within the City limits of Bruceville-Eddy.

Mayor Owens opened the Public Hearing at 6:20 pm.

Danny Tye expressed the reasoning for requesting the zoning change.

- 9. Close Public Hearing – Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill**
Mayor Owens closed the public hearing at 6:22 pm.

- 10. Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill**

Council to discuss, consider, and possibly take action to approve Ordinance O 03-26-26-2; changing the zoning classification on property located at 229 Hungry Hill, containing four lots totaling 1.9771 acres, and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes.

Motion made by Graham McGruer to approve Ordinance O 03-26-26-2; changing the zoning classification on property located at 229 Hungry Hill, containing four lots totaling 1.9771 acres, and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes, seconded by Justin Richardson, yeas 5, nay 0, motion passed.



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

11. Open Public Hearing – Conditional Use Permit for a Manufactured Home: 229 Hungry Hill

Council to hear public comments pertaining to an owner/agent requesting a conditional use permit for a manufactured home on property located at 229 Hungry Hill, Eddy, Texas 76524, containing 0.7939 acres, and further described as being located within the City limits of Bruceville-Eddy.

Mayor Owens opened the Public Hearing at 6:24 pm.

Joyce McGlothlin raised concerns about platting and the number of homes on one address.

Danielle McCreur asked Council to not consider conditional use permits to allow any more mobile homes in the city.

12. Close Public Hearing – Conditional Use Permit for a Manufactured Home: 229 Hungry Hill

Mayor Owens closed the public hearing at 6:27 pm.

13. Conditional Use Permit for a Manufactured Home: 229 Hungry Hill

Council to discuss, consider, and possibly take action to approve a request by Alicia Cruz for a conditional use permit for a manufactured home on property located at 229 Hungry Hill, Eddy, Texas 76524, containing 0.7939 acres; and further described as being located within the City limits of Bruceville-Eddy.

Council had discussion with Danny Tye and Joyce McGlothlin regarding the homes on that address.

Motion made by Richard Prater to approve a request by Alicia Cruz for a conditional use permit for a manufactured home on property located at 229 Hungry Hill, Eddy, Texas 76524, containing 0.7939 acres; and further described as being located within the City limits of Bruceville-Eddy, seconded by Justin Richardson, yeas 5, nay 0, motion passed.

14. Final Plat – Haney

Council to discuss, consider, and possibly take action to approve the final plat for the Haney Custom Homes Addition on the property located at 701 W. 3rd, Eddy, Texas, 76524.

Motion made by Graham McGruer to approve the final plat for the Haney Custom Homes Addition on the property located at 701 W. 3rd, Eddy, Texas, 76524, seconded by Ricky Wiggins, yeas 5, nay 0, motion passed.

15. Agreement with Guevara Law

Council to discuss, consider, and possibly take action on engagement agreement with Guevara Law for legal services.

Lawrence Cutrone, City Administrator, spoke in regards to the need for another law firm to provide legal services for the city. Council discussed the contract agreement, fees and services given by Guevara Law.

Motion made by Ricky Wiggins to approve engagement agreement with Guevara Law for legal services with intent that the City use Messer Fort first, seconded by Richard Prater, yeas 5, nay 0, motion passed.

16. Annual Financial Statements with Independent Auditor's Report

Council to discuss and consider the City's fiscal year 2024-2025 financial statements with independent auditor's report thereon and required supplementary information.

Daniel Jones gave a presentation of the City's Fiscal year 2024-2025 Audit.

Mayor stated that the item will be on next month's agenda for approval.



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

17. Proposal for Janitorial Services

Council to discuss, consider, and possibly take action on a bid submitted by Crytal Clean for janitorial services at city hall and police department.

Motion made by Graham McGruer to approve the bid submitted by Crytal Clean for janitorial services at city hall and police department, seconded by Richard Prater, yeas 5, nay 0, motion passed.

Subordinate motion made my Ricky Wiggins to approve \$270 twice a month or \$150 for once a month with no taxes, seconded Justin Richardson, yeas 5, nay 0, motion passed.

18. Proposal for Building Improvements and Repairs

Council to discuss, consider, and possibly approve proposed improvements to the Police Department Building in an amount not to exceed \$12,000.

Motion made by Graham McGruer to approve proposed improvements to the Police Department Building in an amount not to exceed \$12,000 awarded to Mr. Moreno, seconded by Ricky Wiggins, yeas 5, nay 0, motion passed.

Mayor Owens recessed meeting for a break at 7:30 pm.

Mayor Owens reconvened meeting at 7:43 pm.

19. Public Works Purchase

Council to discuss, consider, and possibly take action on approval for the purchase of an excavator in the amount of \$11,350.20.

Gene Sprouse, Public Works Director stated this would be a jack hammer for the existing excavator.

Motion made by Graham McGuer to approve the purchase of a jack hammer to go on the excavator in the amount of \$11,350.20, seconded by Richard Prater, yeas 5, nay 0, motion passed.

20. Change Order

Council to discuss, consider, and possibly take action to approve a change order with SJ&J construction in the amount of \$43,575.

Motion made by Graham McGruer to approve a change order with SJ&J construction in the amount of \$43,575, seconded by Ricky Wiggins, yeas 5, nay 0, motion passed.

21. Fire Hydrant – Melissa Street

Council to discuss, consider, and possibly take action on approval of an installation of a fire hydrant on Melissa Street. **Justin Richardson spoke regarding the need for a fire hydrant on Melissa Street. Council had discussion regarding the location of the fire hydrant and other areas that may need fire hydrants.**

Motion made by Graham McGruer to approve installation of a fire hydrant on Melissa Street, seconded by Ricky Wiggins, yeas 4, nay 0, Abstain 1-Justin Richardson, motion passed.



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

22. McLennan County Rural Transit Board of Directors

Council to discuss, consider, and possibly take action to approve Resolution R 03-26-26-1, selecting an elected official of the city as the City's nominee for service as a member of the governing body of the McLennan County Rural Transit District, Place 5 Director (Precinct 1 Region).

Motion made by Graham McGueur to approve Resolution R 03-26-26-1, selecting Justin Richardson of the city as the City's nominee for service as a member of the governing body of the McLennan County Rural Transit District, Place 5 Director (Precinct 1 Region), seconded by Richard Prater, yeas 5, nay 0, motion passed.

23. 9-1-1 Board of Directors

Council to discuss, consider, and possibly take action on nominations to the McLennan County 9-1-1- Emergency Assistance District Board of Managers.

Motion made by Ricky Wiggins to approve nominations for Ryan Holt and James Devlin to the McLennan County 9-1-1- Emergency Assistance District Board of Managers, seconded by Graham McGueur, yeas 5, nay 0, motion passed.

24. Peddler Ordinance

Council to discuss, consider, and possibly take action on approval of Ordinance O 03-26-26-3 regarding peddlers.
No action Taken.

25. Truck Route Ordinance

Council to discuss, consider, and possibly take action on approval of Ordinance O 03-26-26-4 regarding truck route.

Council discussed ordinance wording and made suggestions for the ordinance.

Diana Richardson questioned if ordinance included travel trailers.

John McGueur spoke in regards to operators of tractor trailers who live within the city limits.

Joyce McGlothlin spoke in reference to available parking for tractor trucks.

Rick Evans spoke on suggested restriction for the ordinance.

No action taken.

26. City Website

Council to discuss, consider, and possibly take action to solicit bids for City and Economic Development Corporation website hosting.

Richard Prater spoke regarding the need to update the City website. Council discussed who maintains the current city website and discussed possibly partnering with the Bruceville-Eddy Economic Development board to update the city website.

Motion made by Graham McGruer to table soliciting bids for City and Economic Development Corporation website hosting, seconded by Ricky Wiggins, yeas 5, nay 0, motion passed.

27. City Council and Staff Training

Council to discuss, consider, and possibly take action on approval for Messer Fort to provide legal training for Mayor, City Council, and staff at a public meeting.

Ricky Wiggins spoke regarding the need for a refresher on legal training by the city attorney.

Motion made by Ricky Wiggins, no second. Motion died. No action taken.



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

28. Staff Reports

Council to discuss and consider staff reports from the City Administrator, Chief of Police, City Attorney, consulting engineers, and department heads.

Council reviewed staff reports and had discussion. Mr. Cutrone gave an update on the sewer project. Mr. Sprouse gave update on the street lights on Market Street.

29. Consent Agenda

All items listed on the consent agenda will be considered by the City Council and will be enacted on by one motion. There will be no separate discussion of these items unless a Councilmember or a member of the public so requests.

A. Approval of Minutes

Council to discuss, consider, and possibly take action to approve the minutes from the Regular Council Meeting, February 26, 2026.

B. Finances – February 2026

i) Council to discuss, consider, and possibly take action on the February 2026 financial reports for the general, water, and sewer fund accounts.

ii) Council to discuss, consider, and possibly take action on the February 2026 accounts payable for the general, water, and sewer fund accounts.

Motion made by Melissa Futch to approve consent agenda, with approval of the minutes as amended, seconded by Graham McGueur, yeas 5, nay 0, motion passed.

30. Adjournment

Motion made by Richard Prater to adjourn at 8:59 pm, seconded by Graham McGruer, yeas 5, nay 0, motion passed.

Linda Owens, Mayor

Date

Renee Flores, City Secretary
City of Bruceville-Eddy, Texas

Date:

City Council Regular Meeting

AGENDA ITEM B



To: City Council
Subject: Council to discuss, consider, and possibly take action on the March 2026 financial reports for the general, water, and sewer fund accounts.
Meeting: City Council Regular Meeting – April 23, 2026
Department: Finance Department
Staff Contact: Esther Moreno, Finance Director

BACKGROUND INFORMATION:

Monthly Financial Reports given to City Council for review, to include accounts payables.

FINANCIAL IMPACT:

None

POLICY IMPLICATIONS:

None.

RECOMMENDATION:

Council to approve the March 2026 financial reports and accounts payables for the general, water, and sewer fund accounts.

ATTACHMENTS:

Reports:

- Council Monthly Financial Summary
- Total Debt
- Modified Revenue & Disbursements
- Balance Sheet: Monthly
- Balance Sheet: Year-to-Date
- Check Register: Accounts Payable
- Bank Transfers: Monthly
- Bank Transfers: Year-to-Date

COUNCIL MONTHLY FINANCIAL SUMMARY FOR MARCH 2026



General Fund		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
MOODY GENERAL CHECKING	\$ 133,555.13	\$ 103,560.43	\$ (163,482.68)	\$ 73,632.88	
MRLA PROPERTY TAX	\$ 94,372.43	\$ 18,146.53	\$ (406.63)	\$ 112,112.33	
MUNICIPAL COURT TECH/BLDG FUND	\$ 7,820.84	\$ -	\$ (1,830.08)	\$ 5,990.76	---
GRANT FUND	\$ -	\$ -	\$ -	\$ -	---
GRANT FUND INVESTMENT	\$ -	\$ -	\$ -	\$ -	---
ASSET FORFEITURE	\$ 81.77	\$ -	\$ -	\$ 81.77	---
MRLA INVESTMENT	\$ 1,694,075.26	\$ 4,004.30	\$ -	\$ 1,698,079.56	
CDBG GRANT	\$ -	\$ -	\$ -	\$ -	---
IRS TREASURY ASSET FORFEITURE	\$ 27.09	\$ -	\$ -	\$ 27.09	---
IRS ASSET FORFEITURE INVESTMENT	\$ 141,067.27	\$ 333.38	\$ -	\$ 141,400.65	---
FUND 10 TOTAL	\$ 2,070,999.79	\$ 126,044.64	\$ (165,719.39)	\$ 2,031,325.04	

Water Fund		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
WATER SUPPLY-MOODY CHECKING	\$ 32,604.88	\$ 678,384.45	\$ (436,026.22)	\$ 274,963.11	
SECURITY DEPOSIT	\$ 60,276.62	\$ 1,500.00	\$ (605.04)	\$ 61,171.58	--
#729 CD UTILITY IMPROVEMENT-INVESTMENT	\$ 68,553.38	\$ 162.01	\$ -	\$ 68,715.39	--
UTILITY BILL RELIEF	\$ 1,357.53	\$ 0.37	\$ -	\$ 1,357.90	--
2011 IMPROVE REVE BOND-INTEREST & SINKING FUND	\$ 806.02	\$ 0.35	\$ (806.37)	\$ -	--
PETTY CASH	\$ 200.00	\$ -	\$ -	\$ 200.00	
2011 IMPROVE REVE BOND-RESERVE FUND	\$ 71,974.26	\$ 31.07	\$ (72,005.33)	\$ -	--
2013 IMPROVEMENT BOND-INTEREST & SINKING FUND	\$ 110,628.65	\$ 22,002.02	\$ (15,384.98)	\$ 117,245.69	--
2013 IMPROVEMENT REVENUE BOND-RESERVE FUND	\$ 5,142.24	\$ 3.18	\$ -	\$ 5,145.42	--
#166 IMPROVEMENT REV BOND-RESERVE INVESTMENT	\$ 187,111.41	\$ 442.27	\$ -	\$ 187,553.68	--
2011 REFUND REVENUE BOND-RESERVE FUND	\$ 38,151.58	\$ 16.47	\$ (38,168.05)	\$ -	--
2011 REFUND REVE BOND-INTEREST & SINKING FUND	\$ 765.07	\$ 0.34	\$ (765.41)	\$ -	--
2015 COMBINATION TAX & REV-INTEREST & SINKING	\$ 19,371.49	\$ 3,730.03	\$ (4,109.69)	\$ 18,991.83	--
#522 COBE WATER SUPPLY INVESTMENT	\$ 1,029,663.17	\$ 114,072.70	\$ (400,000.00)	\$ 743,735.87	
FUND 50 TOTAL	\$ 1,626,606.30	\$ 820,345.26	\$ (967,871.09)	\$ 1,479,080.47	

Sewer Fund		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
Sewer Checking Bank Account	\$ 237,879.12	\$ 301,294.79	\$ (301,294.79)	\$ 237,879.12	·
Sewer System Reserve Fund	\$ 25,449.38	\$ -	\$ -	\$ 25,449.38	·
2024 Sewer Interest & Sinking Fund	\$ 75,008.73	\$ 75,054.47	\$ -	\$ 150,063.20	·
FUND 51 TOTAL	\$ 338,337.23	\$ 376,349.26	\$ (301,294.79)	\$ 413,391.70	

Economic Development		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
Economic Development Sales & Use Tax	\$ 76,526.35	\$ 3,170.97	\$ -	\$ 79,697.32	
FUND 60 TOTAL	\$ 76,526.35	\$ 3,170.97	\$ -	\$ 79,697.32	

Street Maintenance & Repair Sales & Used Tax Fund		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
Street Maintenance & Repair Sales & Used Tax Fund	\$ 67,574.71	\$ 3,170.97	\$ -	\$ 70,745.68	
FUND 80 TOTAL	\$ 67,574.71	\$ 3,170.97	\$ -	\$ 70,745.68	

Hotel Occupancy Tax Fund		Summary of Funds			
Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
Hotel Occupancy Tax Fund	\$ -	\$ -	\$ -	\$ -	
FUND 85 TOTAL	\$ -	\$ -	\$ -	\$ -	

Summary	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance	
General Fund Totals	\$ 2,070,999.79	\$ 126,044.64	\$ (165,719.39)	\$ 2,031,325.04	
Water Fund Totals	\$ 1,626,606.30	\$ 820,345.26	\$ (967,871.09)	\$ 1,479,080.47	
Sewer Fund Totals	\$ 338,337.23	\$ 376,349.26	\$ (301,294.79)	\$ 413,391.70	
Economic Development Sales & Use Tax Fund Totals	\$ 76,526.35	\$ 3,170.97	\$ -	\$ 79,697.32	
Street Maintenance & Repair Sales & Used Tax Fund Totals	\$ 67,574.71	\$ 3,170.97	\$ -	\$ 70,745.68	
Hotel Occupancy Tax Fund Totals	\$ -	\$ -	\$ -	\$ -	
Total				\$ 4,074,240.21	

General Fund: Fund Balance		EDC Fund: Fund Balance	
Restricted fund balance	\$ 147,500.27 ***	Restricted Fund Balance	\$ 79,697.32
Unrestricted Fund Balance	\$ 1,883,824.77	TOTAL	\$ 79,697.32
TOTAL	\$ 2,031,325.04		

Water Fund: Fund Balance		Maint. & Repair Fund: Fund Balance	
Restricted Fund Balance	\$ 460,181.49 **	Restricted Fund Balance	\$ 70,745.68
Unrestricted Fund Balance:	\$ 1,018,898.98	TOTAL	\$ 70,745.68
TOTAL	\$ 1,479,080.47		

Sewer Fund: Fund Balance			
Restricted fund balance	\$ 413,391.70 *		
TOTAL	\$ 413,391.70		

DEBT:		Esther Moreno, Finance Director: <i>Esther Moreno</i>
Debt Service: General Fund Current Year	\$ -	
Debt Service: Water Fund Current Year	\$ 264,025.00	
Debt Service: Water Fund Current Year-Sewer Land Only	\$ 45,287.50	
Debt Service: Sewer Fund: Current Year Series 2024A&B	\$ 253,236.24	SUBMITTED: 4/16/2026 Director of Finance
Next year Bond Debt Service	\$ 709,073.74	
Total Remaining Debt Service in Future Yrs 2027-2064	\$ 15,198,325.60	
4 Bonds issued= 2013; 2015; 2-2024		City Administrator: _____
TOTAL	\$ 16,469,948.08	

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

TOTAL DEBT

Debt Description	Series 2013 Revenue Bond	Series 2015 Revenue Bond	Series 2024A	Series 2024B	TOTALS
Code Fund	WATER	WATER-Sewer Land	SEWER	SEWER	
Issuance Year	9/30/2013	3/30/2016	9/11/2024	9/11/2024	
Final Year	2028	2030	2064	2064	
Issuance Amount	\$1,883,000.00	\$395,000.00	\$5,861,000.00	\$3,614,000.00	\$11,753,000.00
Principle Balance Due	\$730,000.00	\$195,000.00	\$5,861,000.00	\$3,614,000.00	\$10,400,000.00
Interest Balance Due	\$62,972.08	\$25,287.50	\$3,624,993.50	\$2,356,695.00	\$6,069,948.08
Total Outstanding:					
Interest+Principle	\$792,972.08	\$220,287.50	\$9,485,993.50	\$5,970,695.00	\$16,469,948.08
Interest Rate	3.25%	4.25%	2.625%	2.75%	
Interest 2026	\$31,025.00	\$8,287.50	\$153,851.24	\$99,385.00	\$292,548.74
Principle 2026	\$233,000.00	\$37,000.00			\$270,000.00
Total 2025-2026	\$264,025.00	\$45,287.50	\$153,851.24	\$99,385.00	\$562,548.74
Interest 2027	\$21,122.50	\$6,715.00	\$153,851.24	\$99,385.00	\$281,073.74
Principle 2027	\$243,000.00	\$38,000.00	\$92,000.00	\$55,000.00	\$428,000.00
Total 2026-2027	\$264,122.50	\$44,715.00	\$245,851.24	\$154,385.00	\$709,073.74
Interest 2028	\$10,824.58	\$5,100.00	\$151,436.24	\$97,872.50	\$265,233.32
Principle 2028	\$254,000.00	\$39,000.00	\$94,000.00	\$57,000.00	\$444,000.00
Total 2027-2028	\$264,824.58	\$44,100.00	\$245,436.24	\$154,872.50	\$709,233.32
Interest 2029		\$3,442.50	\$148,968.74	\$96,305.00	\$248,716.24
Principle 2029		\$40,000.00	\$97,000.00	\$58,000.00	\$195,000.00
Total 2028-2029		\$43,442.50	\$245,968.74	\$154,305.00	\$443,716.24
Interest 2030		\$1,742.50	\$146,422.50	\$94,710.00	\$242,875.00
Principle 2030		\$41,000.00	\$99,000.00	\$60,000.00	\$200,000.00
Total 2029-2030		\$42,742.50	\$245,422.50	\$154,710.00	\$442,875.00
Interest 2031			\$143,823.74	\$93,060.00	\$236,883.74
Principle 2031			\$102,000.00	\$61,000.00	\$163,000.00
Total 2030-2031			\$245,823.74	\$154,060.00	\$399,883.74
Interest 2032			\$141,146.24	\$91,382.50	\$232,528.74
Principle 2032			\$104,000.00	\$63,000.00	\$167,000.00
Total 2031-2032			\$245,146.24	\$154,382.50	\$399,528.74
Interest 2033			\$138,416.24	\$89,650.00	\$228,066.24
Principle 2033			\$107,000.00	\$65,000.00	\$172,000.00
Total 2032-2033			\$245,416.24	\$154,650.00	\$400,066.24
Interest 2034			\$135,607.50	\$87,862.50	\$223,470.00
Principle 2034			\$110,000.00	\$67,000.00	\$177,000.00
Total 2033-2034			\$245,607.50	\$154,862.50	\$400,470.00
Interest 2035			\$132,720.00	\$86,020.00	\$218,740.00
Principle 2035			\$113,000.00	\$68,000.00	\$181,000.00
Total 2034-2035			\$245,720.00	\$154,020.00	\$399,740.00
Interest 2036			\$129,753.74	\$84,150.00	\$213,903.74
Principle 2036			\$116,000.00	\$70,000.00	\$186,000.00
Total 2035-2036			\$245,753.74	\$154,150.00	\$399,903.74
Interest 2037			\$126,708.74	\$82,225.00	\$208,933.74
Principle 2037			\$119,000.00	\$72,000.00	\$191,000.00
Total 2036-2037			\$245,708.74	\$154,225.00	\$399,933.74
Interest 2038			\$123,585.00	\$80,245.00	\$203,830.00
Principle 2038			\$122,000.00	\$74,000.00	\$196,000.00
Total 2037-2068			\$245,585.00	\$154,245.00	\$399,830.00
Interest 2039			\$120,382.50	\$78,210.00	\$198,592.50
Principle 2039			\$125,000.00	\$76,000.00	\$201,000.00
Total 2037-2068			\$245,382.50	\$154,210.00	\$399,592.50
Interest 2040-64			\$1,678,319.84	\$1,096,232.50	\$2,774,552.34
Principle 2040-64			\$4,461,000.00	\$2,768,000.00	\$7,229,000.00
Total 2037-2068			\$6,139,319.84	\$3,864,232.50	\$10,003,552.34

2026 Water Fund:	\$264,025.00
2026 Sewer Land-Water Fund:	\$45,287.50
2027 Water Fund:	\$264,122.50
2027 Sewer Land-Water Fund:	\$44,715.00
2028-2030:Water:	\$395,109.58

2026 Sewer Fund:	\$253,236.24
2027 Sewer Fund:	\$400,236.24
2028-2064: Sewer	\$14,803,216.02

TOTALS FOR ALL:	
2026	\$562,548.74
2027	\$709,073.74
2028-2064	\$15,198,325.60

GRAND TOTAL	\$16,469,948.08
--------------------	------------------------

Modified
Revenue & Disbursements
March 2026

MARCH 2026

City: Revenues & Disbursements

Pg.1

#1	10-00-5003	Includes storage, fence, plumbing, and accessory building
#2	10-00-5010	Haney final plat, 1 Invoice payment
#3	10-00-5015	Yearly deposit from TX Treasury Opioid Abatement
#4	10-00-5042	TMCEC mileage reimbursement for court training 2/23/26

g.2

#5	10-10-6160	City administrators meeting breakfast bought by city
#6	10-10-6201	Yearly maintenance fee
#7	10-10-6202	February services: Open records request, developer agreement, executive session, audit
#8	10-10-6205	Final payment for audit 2024/2025
#9	10-10-6206	Permits: Roof, Electrical, Demolition, fence, shed, and manufacture home
#10	10-10-6207	Heart of Texas Council of Governments annual fee
#11	10-10-6208	Includes: Eagle Prairie Final plat, construction plan reviews & meeting, Haney Preliminary plat 2 reviews, Archie Ln final plat review#2, Hallman Addition final plat review#2
#12	10-10-6211	Final payment for 2025 general election-invoice overlooked
#13	10-10-6410	Toner, envelopes & labels, batteries, coffee, creamer, water
#14	10-10-6416	1 Rezone public hearing notice, cleaning bid, c.u.p hearing, CDBG public hearing

Pg.3

#15	10-10-6421	Includes Shell Energy for February.
#16	10-10-6422	Includes quarterly postage machine lease fee
#17	10-10-6518	Includes the supplies for the new City Hall sign by the frontage road
#18	10-20-6003	Approved OT by Chief
#19	10-20-6102	New officer body cam training, tuition & TCOLE testing fee
#20	10-20-6107	New officer shirts, pants, carrier, patch

Pg.4

#21	10-20-6205	Final payment for audit 2024/2025
#22	10-20-6421	Shell Energy for February
#23	10-20-6422	Includes quarterly postage machine lease fee
#24	10-20-6518	25 fluorescent lights to LED, Water damage repairs down payment for approved vendor
#25	10-20-6605	Unit#6 replaced lens front bar replaced damage graphics, Unit#5 replaced lens & bumper light

Pg.5

#26	10-21-6205	Final payment for audit 2024/2025
#27	10-21-6421	Shell Energy for February
#28	10-21-6422	Includes quarterly postage machine lease fee

Pg. 6

#29	10-30-6205	Final payment for audit 2024/2025
#30	10-30-6421	Shell Energy for February
#31	10-30-6422	Includes quarterly postage machine lease fee

Pg.7

#32	10-30-6605	Includes Hustler mower 2 tires, and 1 seat tractor suspension & pin
#33	10-30-6606	Includes Herbicide
#34	10-40-6202	February services, emails through out the month & motions
#35	10-40-6205	Final payment for audit 2024/2025
#36	10-40-6207	Court Clerk notary renewal

Pg.8

#37	10-40-6421	Shell Energy for February
#38	10-40-6422	Includes quarterly postage machine lease fee

MARCH 2026

Water: Revenues & Disbursements

Pg.2

#1	50-00-6202	Messer & Fort: February invoices-PUC case, new well, audit
#2	50-00-6203	PUC Docket hearing prep & attendance
#3	50-00-6205	Final payment for audit 2024/2025
#4	50-00-6410	Includes 5000 blank water bills stock
#5	50-00-6421	Shell Energy for February
#6	50-00-6422	Includes quarterly postage machine lease fee
#7	50-00-6423	Shell Energy for February
#8	50-00-6600	CT103 Lamp assembly, CT120 Dump Trailer 4-new tires, #3 oil change

Pg.3

#9	50-00-6683	March: Old Bethany Construction Admin, Well Property acquisition, Falls county new well 50% Planning and Surveying fees
#10	50-00-6703	Includes ; Case pro towels, hand cleaner, 8 diff. size Bolt CPLG Epoxy, 6' fire hydrant-Melissa St. 3 Hymax; 12 Key corp stop, 8 rep clp
#11	50-00-6705	6 meters; 12 meter boxes; 36 locks for meters
#12	50-00-6708	Westridge:fence repair, 3" gate valve, meter clean debris out
#13	50-00-6717	Shell Energy for February
#14	50-00-6815	February and March collected donations
#15	50-00-6901	Interest payments for water loans

Sewer Fund

Pg.1

#1	51-00-5000	USDA 9 th grant deposit
#2	51-00-6202	February invoice: Blackrock communication
#3	51-00-6205	Final payment for audit 2024/2025

Pg.2

#4	51-00-6703	case of pro towels xtra h/d shop 12x17 and wtrls hand cleaner tube
----	------------	--

Economic Development Fund

Pg.1

#1	60-00-5101	22 nd collection since pass by voters at the November 2023 election
----	------------	--

Street Maintenance & Repair Sales & Used Tax Fund

Pg.1

#1	80-00-5101	22 nd collection since pass by voters at the November 2023 election
----	------------	--

4/16/2026 I acknowledge that the reports are accurate to the best of my knowledge at the date and time the reports were printed. *Esther Moreno*

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
10-00-5002	FRANCHISE FEE REVENUE	0.00	1,768.76	0.00	(1,768.76)	55,000.00	3,617.67	51,382.33
10-00-5003	BUILDING PERMITS #1	2,712.00	1,375.50	440.00	(935.50)	20,000.00	6,081.50	13,918.50
10-00-5004	PERMIT FEES	60.00	2,250.00	40.00	(2,210.00)	1,500.00	4,204.00	(2,704.00)
10-00-5005	TOWER LEASE	347.29	347.29	364.65	17.36	4,300.00	2,101.10	2,198.90
10-00-5007	PROPERTY LEASE	835.00	0.00	0.00	0.00	1,235.00	0.00	1,235.00
10-00-5008	OPEN RECORDS	0.00	0.00	0.00	0.00	150.00	0.00	150.00
10-00-5009	POLICE REPORTS	0.00	0.00	9.00	9.00	350.00	55.00	295.00
10-00-5010	DEVELOPMENT FEES #2	0.00	6,129.50	630.00	(5,499.50)	30,000.00	14,349.50	15,650.50
10-00-5015	OPIOID ABATEMENT FUND #3	0.00	0.00	130.69	130.69	500.00	130.69	369.31
10-00-5021	GRANT INCOME	0.00	0.00	0.00	0.00	550,000.00	4,500.00	545,500.00
10-00-5042	MISC. INCOME CITY #4	2.00	379.25	105.39	(273.86)	1,500.00	1,630.19	(130.19)
10-00-5047	DA SEIZE ASSETS	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-00-5049	SRO REIMBURSEMENT INCOME	0.00	0.00	0.00	0.00	45,000.00	0.00	45,000.00
10-00-5061	REAL PROPERTY/FIXD ASSET SALES	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-00-5070	INSURANCE CLAIMS INCOME	0.00	11,961.87	0.00	(11,961.87)	1,000.00	18,131.16	(17,131.16)
10-00-5090	LEASE INCOME (SIGNS)	0.00	0.00	0.00	0.00	11,248.00	0.00	11,248.00
10-00-5095	TRANSFERS IN	0.00	0.00	0.00	0.00	360,726.00	0.00	360,726.00
	TOTAL FEES	3,956.29	24,212.17	1,719.73	(22,492.44)	1,083,509.00	54,800.81	1,028,708.19
<u>TAXES</u>								
10-00-5100	PROPERTY TAX REVENUE	11,710.15	87,035.86	17,739.90	(69,295.96)	533,387.00	496,731.66	36,655.34
10-00-5101	SALES TAX REVENUE	12,018.70	19,528.34	12,683.87	(6,844.47)	189,060.00	83,477.14	105,582.86
	TOTAL TAXES	23,728.85	106,564.20	30,423.77	(76,140.43)	722,447.00	580,208.80	142,238.20
<u>COURT</u>								
10-00-5500	FINES INCOME	29,030.80	17,372.77	23,638.57	6,265.80	250,000.00	104,609.39	145,390.61
10-00-5501	MVBA COLLECTIONS INCOME	4,993.06	2,855.61	5,978.61	3,123.00	45,000.00	18,123.07	26,876.93
10-00-5502	MCLENNAN CHILD SAFETY FEE	0.00	0.00	0.00	0.00	2,000.00	2,174.03	(174.03)
10-00-5503	LOCAL MUNICIPAL JURY FUND	10.20	6.30	7.30	1.00	100.00	38.10	61.90
10-00-5504	TIME PAYMENT REIMBURSEMENT FEE	179.50	107.50	249.00	141.50	1,700.00	798.50	901.50
10-00-5505	OMNI REVENUE	192.00	84.00	172.00	88.00	1,500.00	532.00	968.00
10-00-5506	YOUTH DIVERSION FUND	0.00	0.00	0.00	0.00	500.00	150.00	350.00
10-00-5510	FINES COURT TECH FUND	484.00	291.20	340.80	49.60	4,600.00	1,712.00	2,888.00
10-00-5520	FINES COURT BLDG/SECURITY FUND	556.80	345.50	386.90	41.40	5,300.00	2,032.40	3,267.60
10-00-5525	JUVENILE CASE MANAGER FUND	605.00	365.00	421.00	56.00	5,700.00	2,149.83	3,550.17
	TOTAL COURT	36,051.36	21,427.88	31,194.18	9,766.30	316,400.00	132,319.32	184,080.68
<u>OTHER FINANCING SOURCES</u>								
10-00-5902	INTEREST INCOME	10,289.79	3,657.99	4,337.68	679.69	113,347.00	24,849.19	88,497.81
	TOTAL OTHER FINANCING SOURCES	10,289.79	3,657.99	4,337.68	679.69	113,347.00	24,849.19	88,497.81
TOTAL REVENUES		74,026.29	155,862.24	67,675.36	(88,186.88)	2,235,703.00	792,178.12	1,443,524.88

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
EXPENDITURES								
=====								
ADMINISTRATION								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-10-6000	SALARIES	3,294.45	4,249.47	4,249.39 (	0.08)	52,391.00	24,424.21	27,966.79
10-10-6001	HOURLY	3,564.32	722.80	722.80	0.00	12,110.00	8,139.27	3,970.73
10-10-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6004	MEDICARE	92.18	68.34	68.34	0.00	936.00	457.00	479.00
10-10-6006	HEALTH INSURANCE	1,305.08	801.76	801.76	0.00	13,562.00	3,797.86	9,764.14
10-10-6007	DENTAL INSURANCE	37.06	26.90	26.90	0.00	600.00	121.55	478.45
10-10-6008	TMRS	519.90	404.24	404.24	0.00	5,244.00	2,554.23	2,689.77
10-10-6014	EFT/ACH FEE	11.58	11.50	11.66	0.16	160.00	84.00	76.00
	TOTAL OFFICE PERSONNEL-SUPPORT	8,824.57	6,285.01	6,285.09	0.08	86,003.00	39,578.12	46,424.88
<u>TRAVEL TRAINING UNIFORMS</u>								
10-10-6102	TRAINING	0.00	853.00	0.00 (	853.00)	1,500.00	1,053.00	447.00
10-10-6104	MILEAGE & VEHICLE REIMBURSE	0.00	51.19	67.43	16.24	1,000.00	285.77	714.23
10-10-6107	UNIFORMS	0.00	0.00	0.00	0.00	300.00	0.00	300.00
10-10-6160	MISC EXPENSE #5	428.00	0.00	123.83	123.83	1,400.00	258.83	1,141.17
	TOTAL TRAVEL TRAINING UNIFORMS	428.00	904.19	191.26 (	712.93)	4,200.00	1,597.60	2,602.40
<u>ADMINISTRATIVE COST</u>								
10-10-6201	FRANKLIN LEGAL #6	2,010.00	141.00	1,295.00	1,154.00	5,000.00	1,436.00	3,564.00
10-10-6202	ATTORNEY FEES #7	5,794.07	4,533.78	1,658.80 (	2,874.98)	25,000.00	7,663.58	17,336.42
10-10-6203	ENGINEERING	0.00	0.00	0.00	0.00	500.00	110.05	389.95
10-10-6204	CONSULTING	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00
10-10-6205	AUDIT #8	0.00	3,285.72	571.43 (	2,714.29)	7,464.00	6,957.15	506.85
10-10-6206	INSPECTIONS-BUILDING #9	1,433.62	461.52	276.92 (	184.60)	20,000.00	5,566.39	14,433.61
10-10-6207	MEMBERSHIP DUES #10	0.00	27.50	226.00	198.50	1,000.00	964.45	35.55
10-10-6208	DEVELOPERS COST #11	25,025.00	1,095.20	15,827.44	14,732.24	30,000.00	19,444.64	10,555.36
10-10-6209	PUBLIC HEALTH DISTRICT	0.00	1,430.66	0.00 (	1,430.66)	5,723.00	2,861.32	2,861.68
10-10-6211	ELECTION EXPENSE #12	0.00	0.00	1,091.34	1,091.34	2,000.00	1,091.34	908.66
10-10-6212	TAX APPRAISER FEES	0.00	1,491.89	0.00 (	1,491.89)	5,805.00	2,983.78	2,821.22
10-10-6213	TAX COLLECTOR FEES	0.00	0.00	0.00	0.00	2,400.00	2,309.95	90.05
	TOTAL ADMINISTRATIVE COST	34,262.69	12,467.27	20,946.93	8,479.66	404,892.00	51,388.65	353,503.35
<u>OPERATING</u>								
10-10-6410	OFFICE SUPPLIES #13	109.71	107.67	212.02	104.35	2,000.00	839.59	1,160.41
10-10-6411	COPIES/PRINTING	14.85	24.55	24.75	0.20	250.00	88.36	161.64
10-10-6412	POSTAGE, FREIGHT & DELIVERY	24.15	34.78	19.30 (	15.48)	600.00	96.03	503.97
10-10-6413	IT SYSTEM SUPPORT EXTRACO	420.14	362.09	362.10	0.01	4,400.00	2,201.78	2,198.22
10-10-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-10-6415	COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	5,134.00	5,413.79 (	279.79)
10-10-6416	ADVERTISING & LEGAL NOTICES #14	0.00	646.55	1,497.71	851.16	2,500.00	2,527.08 (	27.08)
10-10-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	469.00	481.00
10-10-6419	CELL PHONES	75.00	37.21	37.20 (	0.01)	300.00	182.45	117.55

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
10-10-6420	INTERNET SERVICES	30.16	30.15	30.16	0.01	400.00	180.93	219.07
10-10-6421	ELEC-BUILDING. & STREET LIGHTS	1,420.56	1,368.35	1,371.95	3.60	20,000.00	7,769.68	12,230.32
10-10-6422	OFFICE MACHINES LEASE	38.60	32.16	139.67	107.51	850.00	408.01	441.99
10-10-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-10-6427	SOCIAL PLATFORMS	0.00	49.82	0.00	(49.82)	400.00	216.06	183.94
	TOTAL OPERATING	2,227.08	2,771.34	3,772.87	1,001.53	40,694.00	20,392.76	20,301.24

BUILDING MAIN.

10-10-6517	JANITORIAL	62.19	0.00	14.22	14.22	600.00	116.66	483.34
10-10-6518	BUILDING MAIN. & REPAIR	3.59	0.00	330.93	330.93	55,000.00	380.55	54,619.45
10-10-6519	PROPERTY-LIABILITY INSURANCE	0.00	0.00	0.00	0.00	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	65.78	0.00	345.15	345.15	68,600.00	6,352.88	62,247.12

VEHICLES AND OTHER EXP.

10-10-6600	VEHICLES MAINTENANCE/REPAIR	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6602	FUEL	0.00	0.00	0.00	0.00	500.00	0.00	500.00
	TOTAL VEHICLES AND OTHER EXP.	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00

MISCELLANEOUS

10-10-6813	LEGAL 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
10-10-6919	CIP/CAPITAL ASSET PURCHASES	0.00	0.00	0.00	0.00	487,000.00	105,612.31	381,387.69
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	487,172.00	105,612.31	381,559.69

TOTAL ADMINISTRATION	45,808.12	22,427.81	31,541.30	9,113.49	1,093,061.00	224,922.32	868,138.68
----------------------	-----------	-----------	-----------	----------	--------------	------------	------------

POLICE DEPT

=====

OFFICE PERSONNEL-SUPPORT

10-20-6000	SALARIES	4,998.94	5,148.88	5,148.88	0.00	66,941.00	39,450.98	27,490.02
10-20-6001	HOURLY	11,809.69	10,486.44	9,335.59	(1,150.85)	165,543.00	71,616.85	93,926.15
10-20-6002	SALARY-SCHOOL RESOURCE OFFICER	1,440.00	0.00	0.00	0.00	31,148.00	0.00	31,148.00
10-20-6003	OVERTIME	267.42	30.60	538.24	507.64	1,000.00	568.84	431.16
10-20-6004	MEDICARE	257.38	201.65	192.34	(9.31)	3,823.00	1,479.83	2,343.17
10-20-6006	HEALTH INSURANCE	3,391.94	3,559.52	3,559.52	0.00	56,942.00	21,914.58	35,027.42
10-20-6007	DENTAL INSURANCE	169.02	101.50	101.51	0.01	2,108.00	631.60	1,476.40
10-20-6008	TMRS	1,403.48	1,273.64	1,221.35	(52.29)	21,434.00	8,712.18	12,721.82
10-20-6014	EFT/ACH FEE	11.58	11.50	11.66	0.16	160.00	83.99	76.01
	TOTAL OFFICE PERSONNEL-SUPPORT	23,749.45	20,813.73	20,109.09	(704.64)	349,099.00	144,458.85	204,640.15

TRAVEL TRAINING UNIFORMS

10-20-6102	TRAINING	0.00	165.00	165.00	0.00	2,000.00	645.00	1,355.00
10-20-6103	TRAVEL	445.00	0.00	0.00	0.00	750.00	0.00	750.00
10-20-6104	MILEAGE & VEHICLE REIMBURSE	0.00	0.00	0.00	0.00	500.00	0.00	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	18.00	0.00	1,114.35	1,114.35	2,000.00	1,208.79	791.21
10-20-6160	MISC EXPENSE PD	0.00	0.00	0.00	0.00	500.00	(11.90)	511.90
	TOTAL TRAVEL TRAINING UNIFORMS	463.00	165.00	1,279.35	1,114.35	6,250.00	1,841.89	4,408.11

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>ADMINISTRATIVE COST</u>								
10-20-6202	ATTORNEY FEES	57.00	0.00	0.00	0.00	10,000.00	156.50	9,843.50
10-20-6205	AUDIT #21	0.00	3,285.72	571.43	(2,714.29)	7,464.00	6,957.15	506.85
10-20-6207	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	2,500.00	129.00	2,371.00
10-20-6215	ATMOS GAS	<u>85.62</u>	<u>111.65</u>	<u>106.77</u>	<u>(4.88)</u>	<u>1,400.00</u>	<u>718.90</u>	<u>681.10</u>
	TOTAL ADMINISTRATIVE COST	142.62	3,397.37	678.20	(2,719.17)	21,364.00	7,961.55	13,402.45
<u>OPERATING</u>								
10-20-6410	OFFICE SUPPLIES	109.75	68.93	0.00	(68.93)	2,000.00	233.94	1,766.06
10-20-6411	COPIES/PRINTING/FORMS	6.20	26.63	9.72	(16.91)	100.00	71.40	28.60
10-20-6412	POSTAGE, FREIGHT & DELIVERY	28.11	20.06	17.02	(3.04)	1,000.00	152.99	847.01
10-20-6413	IT SYSTEM SUPPORT EXTRACO	350.14	362.09	362.09	0.00	4,400.00	2,201.77	2,198.23
10-20-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-20-6415	COMPUTER/SOFTWARE	186.00	0.00	0.00	0.00	5,134.00	5,613.11	(479.11)
10-20-6417	OFFICE EQUIPMENT FURNITURE	0.00	159.58	0.00	(159.58)	500.00	349.57	150.43
10-20-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	469.00	481.00
10-20-6419	CELL PHONES	469.32	415.32	413.94	(1.38)	5,650.00	2,396.12	3,253.88
10-20-6420	INTERNET SERVICES	150.78	150.78	150.78	0.00	2,000.00	904.68	1,095.32
10-20-6421	ELEC-BUILDING #22	103.55	151.36	208.25	56.89	2,000.00	1,309.98	690.02
10-20-6422	OFFICE MACHINES LEASE #23	38.60	32.16	139.67	107.51	850.00	408.01	441.99
10-20-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	25.00	0.00	25.00
10-20-6427	SOCIAL PLATFORMS	0.00	21.36	0.00	(21.36)	400.00	187.58	212.42
10-20-6428	PUBLIC RELATIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,034.48</u>	<u>(34.48)</u>
	TOTAL OPERATING	1,536.36	1,486.28	1,379.48	(106.80)	27,909.00	15,332.63	12,576.37
<u>BUILDING MAIN.</u>								
10-20-6517	JANITORIAL	47.50	239.73	0.00	(239.73)	1,000.00	403.80	596.20
10-20-6518	BUILDING MAIN. & REPAIR #24	160.00	4,423.90	5,757.50	1,333.60	3,500.00	10,472.32	(6,972.32)
10-20-6519	PROPERTY-LIABILITY INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,000.00</u>	<u>5,855.67</u>	<u>7,144.33</u>
	TOTAL BUILDING MAIN.	207.50	4,663.63	5,757.50	1,093.87	17,500.00	16,731.79	768.21
<u>VEHICLES AND OTHER EXP.</u>								
10-20-6600	VEHICLES MAINTENANCE/REPAIR	360.58	798.43	114.61	(683.82)	18,000.00	15,027.13	2,972.87
10-20-6602	FUEL	1,194.25	608.30	942.30	334.00	25,000.00	4,627.51	20,372.49
10-20-6603	MINOR EQUIP, SUPPLIES & REPAIR	0.00	69.46	0.00	(69.46)	500.00	451.46	48.54
10-20-6605	POLICE VEHICLE EQUIPMENT #25	<u>1,450.00</u>	<u>43.80</u>	<u>690.00</u>	<u>646.20</u>	<u>5,000.00</u>	<u>2,285.06</u>	<u>2,714.94</u>
	TOTAL VEHICLES AND OTHER EXP.	3,004.83	1,519.99	1,746.91	226.92	48,500.00	22,391.16	26,108.84
<u>DEPARTMENTAL EXPENSES</u>								
10-20-6700	RADIO CONNECTION-WACO	375.00	375.00	375.00	0.00	4,500.00	2,250.00	2,250.00
10-20-6701	EQUIPMENT MAIN. & REPAIR	0.00	0.00	0.00	0.00	500.00	322.00	178.00
10-20-6703	BODY ARMOR	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
10-20-6705	GUNS AND GUN SUPPLIES	0.00	495.14	0.00	(495.14)	1,000.00	495.14	504.86
10-20-6706	DUTY GEAR	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
10-20-6708	COP SYNC	0.00	0.00	0.00	0.00	4,500.00	4,130.00	370.00
10-20-6709	K-9 EXPENSES	<u>360.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>122.18</u>	<u>1,877.82</u>
	TOTAL DEPARTMENTAL EXPENSES	735.93	870.14	375.00	(495.14)	18,500.00	7,319.32	11,180.68

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>MISCELLANEOUS</u>								
10-20-6916	TREASURY ASSET FORFEITURE PURC	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
TOTAL POLICE DEPT								
		29,839.69	32,916.14	31,325.53	(1,590.61)	589,122.00	216,037.19	373,084.81
COMMUNITY DEVELOPMENT =====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-21-6001	HOURLY	2,991.81	2,731.04	2,525.62	(205.42)	43,112.00	20,847.81	22,264.19
10-21-6003	OVERTIME	45.24	5.18	96.58	91.40	1,000.00	101.76	898.24
10-21-6004	MEDICARE	42.45	35.86	34.20	(1.66)	626.00	281.90	344.10
10-21-6006	HEALTH INSURANCE	513.52	604.40	604.40	0.00	7,742.00	3,956.48	3,785.52
10-21-6007	DENTAL INSURANCE	26.41	18.18	18.17	(0.01)	352.00	118.10	233.90
10-21-6008	TMRS	230.21	222.44	213.18	(9.26)	3,505.00	1,634.08	1,870.92
10-21-6014	EFT/ACH FEE	11.59	11.50	11.67	0.17	160.00	84.00	76.00
	TOTAL OFFICE PERSONNEL-SUPPORT	3,861.23	3,628.60	3,503.82	(124.78)	56,497.00	27,024.13	29,472.87
<u>TRAVEL TRAINING UNIFORMS</u>								
10-21-6102	TRAINING	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
	TOTAL TRAVEL TRAINING UNIFORMS	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
<u>ADMINISTRATIVE COST</u>								
10-21-6202	ATTORNEY FEES	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
10-21-6205	AUDIT #26	0.00	3,285.71	571.42	(2,714.29)	7,464.00	6,957.13	506.87
10-21-6207	MEMBERSHIP DUES	0.00	27.50	0.00	(27.50)	250.00	27.50	222.50
10-21-6210	ANIMAL CONTROL	0.00	1,097.20	0.00	(1,097.20)	5,000.00	4,666.20	333.80
	TOTAL ADMINISTRATIVE COST	0.00	4,410.41	571.42	(3,838.99)	17,714.00	11,650.83	6,063.17
<u>OPERATING</u>								
10-21-6410	OFFICE SUPPLIES	0.00	55.23	33.47	(21.76)	500.00	143.14	356.86
10-21-6411	COPIES/PRINTING	14.86	24.55	24.75	0.20	250.00	88.34	161.66
10-21-6412	POSTAGE, FREIGHT & DELIVERY	2.35	20.50	22.85	2.35	600.00	65.89	534.11
10-21-6413	IT SYSTEM SUPPORT EXTRACO	420.15	362.09	362.09	0.00	4,400.00	2,146.78	2,253.22
10-21-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-21-6415	COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	5,134.00	3,513.16	1,620.84
10-21-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	469.00	481.00
10-21-6419	CELL PHONES/VEHICLE TRACKING	83.95	43.71	43.72	0.01	1,100.00	262.30	837.70
10-21-6420	INTERNET SERVICES	30.16	30.15	30.16	0.01	400.00	180.93	219.07
10-21-6421	ELEC-BUILDING #27	204.59	170.13	178.52	8.39	2,000.00	852.63	1,147.37
10-21-6422	OFFICE MACHINES LEASE #28	38.60	32.17	139.66	107.49	850.00	408.00	442.00
10-21-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-21-6427	SOCIAL PLATFORMS	0.00	21.36	0.00	(21.36)	400.00	187.57	212.43
	TOTAL OPERATING	888.57	837.90	913.23	75.33	18,494.00	8,317.74	10,176.26
<u>BUILDING MAIN.</u>								
10-21-6517	JANITORIAL	17.50	0.00	14.22	14.22	600.00	116.66	483.34
10-21-6518	BUILDING MAIN. & REPAIR	0.00	0.00	0.00	0.00	500.00	15.30	484.70

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
10-21-6519	PROPERTY-LIABILITY INSURANCE	0.00	0.00	0.00	0.00	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	17.50	0.00	14.22	14.22	14,100.00	5,987.63	8,112.37
<u>VEHICLES AND OTHER EXP.</u>								
10-21-6600	VEHICLES MAINTENANCE/REPAIR	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-21-6602	FUEL	195.27	87.55	124.67	37.12	1,500.00	613.98	886.02
10-21-6603	MINOR EQUIPMENT &SUPPLIES	0.00	0.00	0.00	0.00	100.00	0.00	100.00
10-21-6606	CLEAN UP	0.00	0.00	0.00	0.00	500.00	0.00	500.00
	TOTAL VEHICLES AND OTHER EXP.	195.27	87.55	124.67	37.12	2,600.00	613.98	1,986.02
TOTAL COMMUNITY DEVELOPMENT		4,962.57	8,964.46	5,127.36	(3,837.10)	112,905.00	53,594.31	59,310.69
MAINTENANCE								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-30-6001	HOURLY	6,652.25	4,634.01	4,682.79	48.78	64,666.00	31,664.02	33,001.98
10-30-6003	OVERTIME	434.00	88.58	369.82	281.24	2,500.00	1,222.30	1,277.70
10-30-6004	MEDICARE	89.73	55.26	62.23	6.97	938.00	401.87	536.13
10-30-6006	HEALTH INSURANCE	2,088.76	1,586.40	1,596.58	10.18	20,000.00	9,529.02	10,470.98
10-30-6007	DENTAL INSURANCE	63.75	43.43	43.89	0.46	600.00	261.31	338.69
10-30-6008	TMRs	537.14	383.96	410.78	26.82	5,258.00	2,576.94	2,681.06
10-30-6014	EFT/ACH FEE	11.59	11.50	11.67	0.17	160.00	96.51	63.49
	TOTAL OFFICE PERSONNEL-SUPPORT	9,877.22	6,803.14	7,177.76	374.62	94,122.00	45,751.97	48,370.03
<u>TRAVEL TRAINING UNIFORMS</u>								
10-30-6102	TRAINING	0.00	0.00	0.00	0.00	7,000.00	0.00	7,000.00
10-30-6107	UNIFORMS	114.36	0.00	0.00	0.00	750.00	339.95	410.05
	TOTAL TRAVEL TRAINING UNIFORMS	114.36	0.00	0.00	0.00	7,750.00	339.95	7,410.05
<u>ADMINISTRATIVE COST</u>								
10-30-6205	AUDIT #29	0.00	3,285.71	571.43	(2,714.28)	7,464.00	6,957.14	506.86
10-30-6207	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	0.00	100.00
	TOTAL ADMINISTRATIVE COST	0.00	3,285.71	571.43	(2,714.28)	7,564.00	6,957.14	606.86
<u>OPERATING</u>								
10-30-6410	OFFICE SUPPLIES	23.37	14.40	49.75	35.35	50.00	176.68	(126.68)
10-30-6411	COPIES/PRINTING	0.00	24.55	24.75	0.20	250.00	88.34	161.66
10-30-6413	IT SYSTEM SUPPORT EXTRACO	420.14	362.09	362.09	0.00	4,400.00	2,146.77	2,253.23
10-30-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-30-6415	COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	5,134.00	3,513.16	1,620.84
10-30-6418	TELEPHONE SERVICES	0.00	78.01	78.01	0.00	950.00	468.99	481.01
10-30-6419	CELL PHONES/VEHICLE TRACKING	124.17	118.14	118.11	(0.03)	1,500.00	708.84	791.16
10-30-6420	INTERNET	18.99	18.99	19.00	0.01	228.00	113.97	114.03
10-30-6421	ELEC-BUILDING #30	219.22	184.61	219.61	35.00	2,000.00	881.90	1,118.10
10-30-6422	OFFICE MACHINES LEASE #31	0.00	32.17	139.66	107.49	850.00	408.00	442.00
10-30-6426	ROLL OFF EXPENSE	0.00	0.00	0.00	0.00	3,300.00	482.50	2,817.50
10-30-6427	SOCIAL PLATFORMS	0.00	21.36	0.00	(21.36)	400.00	187.58	212.42
	TOTAL OPERATING	805.89	854.32	1,010.98	156.66	20,962.00	9,176.73	11,785.27

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>BUILDING MAIN.</u>								
10-30-6517	JANITORIAL	0.00	0.00	0.00	0.00	600.00	67.99	532.01
10-30-6518	BUILDING MAIN. & REPAIR	12.99	0.00	47.40	47.40	300.00	169.37	130.63
10-30-6519	PROPERTY-LIABILITY INSURANCE	0.00	0.00	0.00	0.00	13,000.00	5,855.66	7,144.34
	TOTAL BUILDING MAIN.	12.99	0.00	47.40	47.40	13,900.00	6,093.02	7,806.98
<u>VEHICLES AND OTHER EXP.</u>								
10-30-6600	VEHICLES MAINTENANCE/REPAIR	1,174.57	725.85	858.76	132.91	4,000.00	4,558.03 (	558.03)
10-30-6602	FUEL	749.80	615.03	806.90	191.87	8,000.00	4,216.82	3,783.18
10-30-6603	TOOLS & EQUIPMENT	121.92	151.97	73.56 (	78.41)	2,000.00	1,845.31	154.69
10-30-6604	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	500.00	527.57 (	27.57)
10-30-6605	EQUIPMENT MAIN. & REPAIR	0.00	32.48	340.47	307.99	2,000.00	637.99	1,362.01
10-30-6606	MOWING/TREE TRIMMING EXPENSE	0.00	71.93	278.91	206.98	7,000.00	380.80	6,619.20
10-30-6609	STREET REPAIR	6,257.26	0.00	49.99	49.99	0.00	49.99 (	49.99)
10-30-6610	FLOOD CULVERT CLEAN OUT	2,841.40	0.00	0.00	0.00	2,500.00	0.00	2,500.00
10-30-6611	BRIDGE REPAIRS/PARKING LOTS	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
	TOTAL VEHICLES AND OTHER EXP.	11,144.95	1,597.26	2,408.59	811.33	27,500.00	12,216.51	15,283.49
<u>MISCELLANEOUS</u>								
10-30-6914	FIXED ASSET PURCHASE	0.00	0.00	0.00	0.00	65,000.00	51,164.55	13,835.45
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	65,000.00	51,164.55	13,835.45
	TOTAL MAINTENANCE	21,955.41	12,540.43	11,216.16 (	1,324.27)	236,798.00	131,699.87	105,098.13
COURT								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-40-6000	SALARIES	2,519.26	2,594.84	2,594.84	0.00	33,733.00	16,866.46	16,866.54
10-40-6001	HOURLY	3,606.78	3,106.66	3,055.92 (	50.74)	43,156.00	19,168.97	23,987.03
10-40-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-40-6004	MEDICARE	88.26	82.38	81.64 (	0.74)	1,115.00	521.05	593.95
10-40-6006	HEALTH INSURANCE	735.98	750.70	750.70	0.00	7,742.00	3,213.88	4,528.12
10-40-6007	DENTAL INSURANCE	31.88	34.04	34.04	0.00	352.00	116.46	235.54
10-40-6008	TMRS	273.40	252.57	248.45 (	4.12)	3,509.00	1,504.30	2,004.70
10-40-6009	SOCIAL SECURITY	156.20	160.88	160.88	0.00	2,092.00	1,045.72	1,046.28
10-40-6014	EFT/ACH FEE	11.58	11.50	11.67	0.17	160.00	84.00	76.00
	TOTAL OFFICE PERSONNEL-SUPPORT	7,423.34	6,993.57	6,938.14 (	55.43)	92,859.00	42,520.84	50,338.16
<u>TRAVEL TRAINING UNIFORMS</u>								
10-40-6102	TRAINING	0.00	214.11	0.00 (	214.11)	750.00	789.11 (	39.11)
10-40-6104	MILEAGE & VEHICLE REIMBURSE	114.38	118.47	198.58	80.11	1,600.00	545.81	1,054.19
10-40-6107	UNIFORMS	0.00	0.00	0.00	0.00	100.00	0.00	100.00
	TOTAL TRAVEL TRAINING UNIFORMS	114.38	332.58	198.58 (	134.00)	2,450.00	1,334.92	1,115.08
<u>ADMINISTRATIVE COST</u>								
10-40-6202	ATTORNEY FEES	5,406.50	1,974.00	575.50 (	1,398.50)	15,000.00	4,986.00	10,014.00
10-40-6205	AUDIT	0.00	3,285.71	571.43 (	2,714.28)	7,464.00	6,957.14	506.86
10-40-6207	MEMBERSHIP DUES	0.00	92.50	91.71 (	0.79)	350.00	379.21 (	29.21)
	TOTAL ADMINISTRATIVE COST	5,406.50	5,352.21	1,238.64 (	4,113.57)	22,814.00	12,322.35	10,491.65

PROFIT/ (LOSS)

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
OPERATING								
10-40-6410	OFFICE SUPPLIES	109.70	112.13	122.59	10.46	2,500.00	520.59	1,979.41
10-40-6411	COPIES/PRINTING	14.86	24.55	24.75	0.20	250.00	88.35	161.65
10-40-6412	POSTAGE, FREIGHT & DELIVERY	104.48	54.50	81.79	27.29	1,200.00	520.20	679.80
10-40-6413	IT SYSTEM SUPPORT EXTRACO	70.00	362.09	362.09	0.00	4,400.00	2,146.77	2,253.23
10-40-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-40-6415	COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	5,134.00	3,608.78	1,525.22
10-40-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	100.00	0.00	100.00
10-40-6418	TELEPHONE SERVICES	93.92	78.01	78.01	0.00	950.00	468.99	481.01
10-40-6420	INTERNET SERVICES	30.15	30.16	30.15	(0.01)	500.00	180.93	319.07
10-40-6421	ELEC-BUILDING #37	204.59	170.13	178.52	8.39	2,000.00	852.64	1,147.36
10-40-6422	OFFICE MACHINES LEASE #38	38.60	32.17	139.67	107.50	850.00	408.01	441.99
10-40-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-40-6427	SOCIAL PLATFORMS	0.00	21.36	0.00	(21.36)	400.00	187.57	212.43
TOTAL OPERATING		666.30	885.10	1,017.57	132.47	20,194.00	8,982.83	11,211.17
BUILDING MAIN.								
10-40-6517	JANITORIAL	62.20	0.00	14.21	14.21	600.00	116.65	483.35
10-40-6518	BUILDING MAIN. & REPAIR	0.00	0.00	0.00	0.00	400.00	34.62	365.38
10-40-6519	PROPERTY-LIABILITY INSURANCE	0.00	0.00	0.00	0.00	13,000.00	5,855.66	7,144.34
TOTAL BUILDING MAIN.		62.20	0.00	14.21	14.21	14,000.00	6,006.93	7,993.07
DEPARTMENTAL EXPENSES								
10-40-6700	MUNICIPAL COURT COLLECTION COST	5,268.36	2,855.61	0.00	(2,855.61)	45,000.00	12,144.46	32,855.54
10-40-6701	COURT TECH. EXPENSE	2,093.07	1,830.08	0.00	(1,830.08)	3,500.00	3,282.08	217.92
10-40-6702	COURT SECURITY EXPENSE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-40-6705	CHILD SAFETY EXPENSE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
TOTAL DEPARTMENTAL EXPENSES		7,361.43	4,685.69	0.00	(4,685.69)	51,500.00	15,426.54	36,073.46
TOTAL COURT		21,034.15	18,249.15	9,407.14	(8,842.01)	203,817.00	86,594.41	117,222.59
TOTAL EXPENDITURES		123,599.94	95,097.99	88,617.49	(6,480.50)	2,235,703.00	712,848.10	1,522,854.90
PROFIT/(LOSS)		(49,573.65)	60,764.25	(20,942.13)	(81,706.38)	0.00	79,330.02	(79,330.02)

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
50-00-5000	WATER SALES	155,451.49	124,938.32	140,360.10	15,421.78	1,900,000.00	894,667.34	1,005,332.66
50-00-5010	TAP FEES	2,750.00	5,500.00	8,250.00	2,750.00	100,000.00	44,000.00	56,000.00
50-00-5020	CONNECTION FEES	330.00	330.00	240.00	(90.00)	4,000.00	1,560.00	2,440.00
50-00-5030	RE-CONNECT FEE	300.00	870.00	630.00	(240.00)	4,500.00	2,910.00	1,590.00
50-00-5031	LATE FEES	2,370.00	3,330.00	3,600.00	270.00	35,000.00	18,000.00	17,000.00
50-00-5032	CSI-CUS SERV FEES	75.00	225.00	225.00	0.00	1,000.00	1,275.00	(275.00)
50-00-5040	RETURNED CHECK FEE	30.00	0.00	60.00	60.00	700.00	180.00	520.00
50-00-5050	VFD DONATIONS	129.00	124.00	124.00	0.00	1,500.00	744.00	756.00
50-00-5055	UTILITY RELIEF FUND DONATIONS	0.00	0.00	0.00	0.00	250.00	1,362.50	(1,112.50)
50-00-5060	FIXED ASSET SALES	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-5070	INSURANCE CLAIMS INCOME	0.00	0.00	0.00	0.00	500.00	0.00	500.00
50-00-5080	MISC. INCOME	0.00	0.00	0.00	0.00	1,000.00	1,294.64	(294.64)
50-00-5090	GARBAGE REVENUE	12,204.51	13,513.76	14,180.04	666.28	164,000.00	81,662.38	82,337.62
50-00-5095	TRANSFERS IN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>579,269.00</u>	<u>0.00</u>	<u>579,269.00</u>
	TOTAL FEES	173,640.00	148,831.08	167,669.14	18,838.06	2,796,719.00	1,047,655.86	1,749,063.14
<u>TAXES</u>								
50-00-5102	EFT-ACH FEE	<u>213.85</u>	<u>253.50</u>	<u>258.05</u>	<u>4.55</u>	<u>2,600.00</u>	<u>1,495.00</u>	<u>1,105.00</u>
	TOTAL TAXES	213.85	253.50	258.05	4.55	2,600.00	1,495.00	1,105.00
<u>OTHER FINANCING SOURCES</u>								
50-00-5902	INTEREST INCOME	<u>5,497.54</u>	<u>2,737.84</u>	<u>3,050.65</u>	<u>312.81</u>	<u>66,000.00</u>	<u>21,796.61</u>	<u>44,203.39</u>
	TOTAL OTHER FINANCING SOURCES	5,497.54	2,737.84	3,050.65	312.81	66,000.00	21,796.61	44,203.39
TOTAL REVENUES		179,351.39	151,822.42	170,977.84	19,155.42	2,865,319.00	1,070,947.47	1,794,371.53
EXPENDITURES								
=====								
WATER DEPT								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
50-00-6000	SALARIES	3,294.47	13,096.33	13,096.11	(0.22)	157,173.00	75,404.06	81,768.94
50-00-6001	HOURLY	14,958.35	16,774.41	16,920.74	146.33	235,321.00	128,717.04	106,603.96
50-00-6002	HOURLY-PART TIME	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
50-00-6003	OVERTIME	3,276.03	2,245.42	2,114.90	(130.52)	30,000.00	19,310.79	10,689.21
50-00-6004	MEDICARE	300.67	451.42	451.54	0.12	5,909.00	3,181.16	2,727.84
50-00-6005	ON CALL/MEETING PAY	270.00	470.00	470.00	0.00	6,040.00	2,950.00	3,090.00
50-00-6006	HEALTH INSURANCE	3,953.68	5,788.06	5,788.71	0.65	76,510.00	31,424.59	45,085.41
50-00-6007	DENTAL INSURANCE	137.69	216.56	216.36	(0.20)	2,900.00	1,215.78	1,684.22
50-00-6008	TMRS	1,652.34	2,649.26	2,650.53	1.27	31,910.00	17,732.18	14,177.82
50-00-6009	SOCIAL SECURITY	0.00	0.00	0.00	0.00	930.00	0.00	930.00
50-00-6014	EFT/ACH FEE	<u>11.58</u>	<u>11.50</u>	<u>11.67</u>	<u>0.17</u>	<u>160.00</u>	<u>84.01</u>	<u>75.99</u>
	TOTAL OFFICE PERSONNEL-SUPPORT	27,854.81	41,702.96	41,720.56	17.60	561,853.00	280,019.61	281,833.39

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>TRAVEL TRAINING UNIFORMS</u>								
50-00-6100	CONTRACT SERVICES& TEMP	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-6102	TRAINING	136.00	0.00	0.00	0.00	4,500.00	197.11	4,302.89
50-00-6104	MILEAGE & VEHICLE REIMBURSE	0.00	0.00	0.00	0.00	250.00	0.00	250.00
50-00-6106	DRUG TESTING/PHYSICAL	0.00	0.00	0.00	0.00	100.00	50.00	50.00
50-00-6107	UNIFORMS	114.37	99.99	0.00 (	99.99)	1,500.00	609.86	890.14
50-00-6160	MISC EXPENSE WATER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>46.06</u>	<u>2,453.94</u>
	TOTAL TRAVEL TRAINING UNIFORMS	250.37	99.99	0.00 (	99.99)	13,850.00	903.03	12,946.97
<u>ADMINISTRATIVE COST</u>								
50-00-6202	ATTORNEY FEES #1	1,387.50	7,590.50	6,787.50 (	803.00)	50,000.00	50,821.56 (	821.56)
50-00-6203	ENGINEERING #2	0.00	0.00	1,803.00	1,803.00	5,000.00	1,803.00	3,197.00
50-00-6204	CONSULTING	0.00	485.58	0.00 (	485.58)	5,000.00	1,474.51	3,525.49
50-00-6205	AUDIT #3	0.00	3,285.72	571.43 (	2,714.29)	7,464.00	6,957.15	506.85
50-00-6207	MEMBERSHIPS & LICENSES	<u>0.00</u>	<u>27.50</u>	<u>0.00</u> (	<u>27.50</u>)	<u>5,200.00</u>	<u>52.50</u>	<u>5,147.50</u>
	TOTAL ADMINISTRATIVE COST	1,387.50	11,389.30	9,161.93 (	2,227.37)	72,664.00	61,108.72	11,555.28
<u>OPERATING</u>								
50-00-6410	OFFICE SUPPLIES #4	34.11	81.11	1,728.49	1,647.38	5,000.00	1,912.63	3,087.37
50-00-6411	COPIES/PRINTING	14.86	24.55	24.75	0.20	250.00	88.36	161.64
50-00-6412	POSTAGE, FREIGHT & DELIVERY	1,145.69	1,476.38	1,517.13	40.75	18,000.00	10,568.54	7,431.46
50-00-6413	IT SYSTEM SUPPORT EXTRACO	475.14	362.10	362.09 (	0.01)	4,400.00	2,201.78	2,198.22
50-00-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
50-00-6415	COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	5,134.00	3,608.80	1,525.20
50-00-6416	ADVERTISING & LEGAL NOTICES	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
50-00-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	0.00	129.99 (	129.99)
50-00-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	468.99	481.01
50-00-6419	CELL PHONES/VEHICLE TRACKING	242.63	267.76	267.71 (	0.05)	3,000.00	1,589.22	1,410.78
50-00-6420	INTERNET SERVICES	49.15	49.16	49.14 (	0.02)	700.00	294.90	405.10
50-00-6421	ELEC-BUILDING #5	204.58	170.13	178.52	8.39	2,100.00	852.63	1,247.37
50-00-6422	OFFICE MACHINES LEASE #6	38.60	32.17	139.67	107.50	850.00	408.01	441.99
50-00-6423	ELECTRICITY (HUDSON) #7	219.22	184.61	219.62	35.01	2,100.00	881.91	1,218.09
50-00-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
50-00-6427	SOCIAL PLATFORMS	<u>0.00</u>	<u>21.37</u>	<u>0.00</u> (	<u>21.37</u>)	<u>400.00</u>	<u>187.61</u>	<u>212.39</u>
	TOTAL OPERATING	2,517.89	2,747.35	4,565.13	1,817.78	46,294.00	23,193.37	23,100.63
<u>BUILDING MAIN.</u>								
50-00-6517	JANITORIAL	62.19	0.00	14.21	14.21	600.00	132.63	467.37
50-00-6518	BUILDING MAIN. & REPAIR	22.57	0.00	0.00	0.00	1,000.00	139.69	860.31
50-00-6519	PROPERTY-LIABILITY INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,000.00</u>	<u>5,855.67</u>	<u>7,144.33</u>
	TOTAL BUILDING MAIN.	84.76	0.00	14.21	14.21	14,600.00	6,127.99	8,472.01
<u>VEHICLES AND OTHER EXP.</u>								
50-00-6600	VEHICLES MAINTENANCE/REPAIR #8	2,376.23	161.87	1,143.35	981.48	15,000.00	7,808.21	7,191.79
50-00-6601	CHEMICAL PURCHASES	77.00	1,840.00	2,165.00	325.00	20,000.00	10,975.00	9,025.00
50-00-6602	FUEL	2,008.69	1,264.19	2,228.11	963.92	25,000.00	9,392.33	15,607.67
50-00-6603	MINOR EQUIPMENT & SUPPLIES	0.00	97.45	0.00 (	97.45)	2,000.00	439.53	1,560.47
50-00-6604	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
50-00-6605	EQUIPMENT MAIN. & REPAIR	0.00	633.40	0.00 (	633.40)	5,000.00	4,851.54	148.46
50-00-6608	VEHICLE & EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	1,000.00	900.00	100.00

ACCT NO#	ACCOUNT NAME	PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
		MARCH	FEBRUARY	MARCH				
		ACTIVITY	ACTIVITY	ACTIVITY				
50-00-6609	STORAGE TANK CLEANING AND MAIN	0.00	0.00	0.00	0.00	238,433.00	0.00	238,433.00
	TOTAL VEHICLES AND OTHER EXP.	4,461.92	3,996.91	5,536.46	1,539.55	307,433.00	34,366.61	273,066.39
OTHER EXPENSES								
50-00-6682	COMPREHENSIVE WATER PROJECTS	0.00	41,785.70	0.00	(41,785.70)	155,000.00	301,435.92	(146,435.92)
50-00-6683	PROJECTS & PLANNING #9	26,778.50	8,280.50	37,102.50	28,822.00	25,000.00	51,440.00	(26,440.00)
	TOTAL OTHER EXPENSES	26,778.50	50,066.20	37,102.50	(12,963.70)	180,000.00	352,875.92	(172,875.92)
DEPARTMENTAL EXPENSES								
50-00-6700	WATER PURCHASES	41,013.00	46,210.50	46,210.50	0.00	650,000.00	277,263.00	372,737.00
50-00-6701	SOUTHERN TRINITY CONSERV. DIST	180.78	358.76	290.12	(68.64)	4,000.00	1,590.92	2,409.08
50-00-6702	ELC-H.O.T UTILITIES WELLS	6,411.00	8,912.00	7,757.00	(1,155.00)	85,000.00	41,486.86	43,513.14
50-00-6703	FITTINGS AND SUPPLIES #10	12,634.08	14,589.02	10,102.08	(4,486.94)	100,000.00	64,706.89	35,293.11
50-00-6705	METERS EXPENSE #11	3,932.04	6,473.68	2,767.78	(3,705.90)	22,000.00	16,416.98	5,583.02
50-00-6706	TANK YEARLY INSPECTIONS	0.00	0.00	0.00	0.00	4,000.00	825.00	3,175.00
50-00-6708	REPAIRS WELLS/PUMP HOUSE FO #12	5,052.54	2,157.70	1,721.68	(436.02)	150,000.00	20,273.05	129,726.95
50-00-6710	ALERT SYSTEM-WELL/PUMP STATION	0.00	0.00	0.00	0.00	3,500.00	299.40	3,200.60
50-00-6711	EFT/ACH WATER BILLS	190.50	211.50	212.50	1.00	2,300.00	1,245.50	1,054.50
50-00-6712	TCEQ WATER TIER II PERMIT	0.00	51.38	0.00	(51.38)	51.00	51.38	(0.38)
50-00-6713	TCEQ PUBLIC WATER SYSTEM PERMI	0.00	0.00	0.00	0.00	4,711.00	4,711.35	(0.35)
50-00-6714	METER SOFTWARE	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-6715	GARBAGE PICK UP	11,553.35	13,014.89	13,746.10	731.21	150,000.00	77,088.09	72,911.91
50-00-6716	WATER SAMPLE TEST	1,868.70	727.43	1,264.00	536.57	10,000.00	4,472.00	5,528.00
50-00-6717	ELEC-WELLS #13	5,635.59	5,691.08	5,955.14	264.06	85,000.00	36,622.30	48,377.70
50-00-6718	TOOLS	0.00	0.00	92.79	92.79	5,000.00	1,304.53	3,695.47
50-00-6780	BAD DEBT	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
	TOTAL DEPARTMENTAL EXPENSES	88,471.58	98,397.94	90,119.69	(8,278.25)	1,281,562.00	548,357.25	733,204.75
MISCELLANEOUS								
50-00-6811	MVBA COLLECTIONS FEE	0.00	26.85	0.00	(26.85)	500.00	26.85	473.15
50-00-6813	EASEMENT RECORDINGS	0.00	0.00	19.00	19.00	500.00	172.00	328.00
50-00-6815	DONATIONS TO VOL. FIRE DEPT #14	122.98	0.00	245.00	245.00	1,500.00	753.00	747.00
50-00-6816	UTILITY BILL RELIEF EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00	250.00
50-00-6900	PRINCIPAL PAYMENT DEBT	0.00	0.00	0.00	0.00	270,000.00	0.00	270,000.00
50-00-6901	INTEREST PAYMENT DEBT #15	25,653.04	0.00	19,494.67	19,494.67	39,313.00	19,494.67	19,818.33
50-00-6914	FIXED ASSET PURCHASES	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00
	TOTAL MISCELLANEOUS	25,776.02	26.85	19,758.67	19,731.82	387,063.00	20,446.52	366,616.48
TOTAL WATER DEPT		177,583.35	208,427.50	207,979.15	(448.35)	2,865,319.00	1,327,399.02	1,537,919.98
TOTAL EXPENDITURES		177,583.35	208,427.50	207,979.15	(448.35)	2,865,319.00	1,327,399.02	1,537,919.98
PROFIT/(LOSS)		1,768.04	(56,605.08)	(37,001.31)				

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
51-00-5000	USDA FUND INCOME #1	1,076,000.00	22,945.35	301,294.79	278,349.44	4,500,000.00	1,700,927.92	2,799,072.08
51-00-5001	SEWER SALES	0.00	0.00	0.00	0.00	374,158.00	0.00	374,158.00
51-00-5095	TRANSFERS IN	0.00	0.00	0.00	0.00	83,157.00	0.00	83,157.00
	TOTAL FEES	1,076,000.00	22,945.35	301,294.79	278,349.44	4,957,315.00	1,700,927.92	3,256,387.08
<u>TAXES</u>								
<u>OTHER FINANCING SOURCES</u>								
51-00-5902	INTEREST INCOME	0.00	0.00	54.47	54.47	0.00	54.47	(54.47)
	TOTAL OTHER FINANCING SOURCES	0.00	0.00	54.47	54.47	0.00	54.47	(54.47)
<u>TOTAL REVENUES</u>								
		1,076,000.00	22,945.35	301,349.26	278,403.91	4,957,315.00	1,700,982.39	3,256,332.61
EXPENDITURES								
=====								
SEWER DEPT								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
51-00-6001	HOURLY	0.00	4,020.80	3,926.56	(94.24)	48,119.00	19,752.18	28,366.82
51-00-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	1,036.75	(36.75)
51-00-6004	MEDICARE	0.00	48.31	47.04	(1.27)	698.00	272.22	425.78
51-00-6006	HEALTH INSURANCE	0.00	1,199.30	1,188.47	(10.83)	7,742.00	3,507.93	4,234.07
51-00-6007	DENTAL INSURANCE	0.00	27.55	27.29	(0.26)	351.00	80.56	270.44
51-00-6008	TMRS	0.00	326.90	319.22	(7.68)	6,092.00	1,640.21	4,451.79
	TOTAL OFFICE PERSONNEL-SUPPORT	0.00	5,622.86	5,508.58	(114.28)	64,002.00	26,289.85	37,712.15
<u>TRAVEL TRAINING UNIFORMS</u>								
51-00-6102	TRAINING	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
51-00-6160	MISC EXPENSE SEWER	0.00	0.00	0.00	0.00	2,000.00	2,163.00	(163.00)
	TOTAL TRAVEL TRAINING UNIFORMS	0.00	0.00	0.00	0.00	3,000.00	2,163.00	837.00
<u>ADMINISTRATIVE COST</u>								
51-00-6202	ATTORNEY FEES #2	4,644.50	3,906.50	1,624.50	(2,282.00)	25,000.00	8,128.50	16,871.50
51-00-6203	ENGINEERING	0.00	2,100.00	0.00	(2,100.00)	109,650.00	71,902.50	37,747.50
51-00-6204	CONSULTING	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
51-00-6205	AUDIT #3	0.00	3,285.71	571.43	(2,714.28)	7,464.00	6,957.14	506.86
51-00-6207	MEMBERSHIPS & LICENSES	0.00	0.00	0.00	0.00	500.00	0.00	500.00
	TOTAL ADMINISTRATIVE COST	4,644.50	9,292.21	2,195.93	(7,096.28)	147,614.00	86,988.14	60,625.86
<u>OPERATING</u>								
51-00-6410	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	500.00	0.00	500.00
51-00-6411	COPIES/PRINTING	0.00	0.00	0.00	0.00	500.00	0.00	500.00
51-00-6412	POSTAGE, FREIGHT & DELIVERY	4.14	0.00	0.00	0.00	500.00	0.00	500.00

CITY OF BRUCEVILLE-EDDY
REVENUES & DISBURSEMENTS
AS OF: MARCH 31ST, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR MARCH ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	CURRENT YEAR MARCH ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
51-00-6416	ADVERTISING & LEGAL NOTICES	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
51-00-6419	CELL PHONES	0.00	0.00	0.00	0.00	150.00	0.00	150.00
51-00-6421	ELEC-OPERATIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>
	TOTAL OPERATING	4.14	0.00	0.00	0.00	52,650.00	0.00	52,650.00
<u>BUILDING MAIN.</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>VEHICLES AND OTHER EXP.</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
51-00-6605	EQUIPMENT MAIN. & REPAIR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>
	TOTAL VEHICLES AND OTHER EXP.	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
<u>OTHER EXPENSES</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
51-00-6682	COMPREHENSIVE SEWER PROJECTS	<u>0.00</u>	<u>321,031.66</u>	<u>0.00</u>	<u>(321,031.66)</u>	<u>4,338,000.00</u>	<u>1,674,488.52</u>	<u>2,663,511.48</u>
	TOTAL OTHER EXPENSES	0.00	321,031.66	0.00	(321,031.66)	4,338,000.00	1,674,488.52	2,663,511.48
<u>DEPARTMENTAL EXPENSES</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
51-00-6703	FITTINGS AND SUPPLIES#4	0.00	0.00	1,070.78	1,070.78	5,000.00	3,053.16	1,946.84
51-00-6713	TCEQ PUBLIC WW SYSTEM PERMIT	0.00	0.00	0.00	0.00	2,500.00	2,434.24	65.76
51-00-6716	SEWER SAMPLE TEST	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>
	TOTAL DEPARTMENTAL EXPENSES	0.00	0.00	1,070.78	1,070.78	12,500.00	5,487.40	7,012.60
<u>MISCELLANEOUS</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
51-00-6900	PRINCIPAL PAYMENT DEBT	0.00	0.00	0.00	0.00	37,000.00	0.00	37,000.00
51-00-6901	INTEREST PAYMENT DEBT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>292,549.00</u>	<u>0.00</u>	<u>292,549.00</u>
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	329,549.00	0.00	329,549.00
TOTAL SEWER DEPT		<u>4,648.64</u>	<u>335,946.73</u>	<u>8,775.29</u>	<u>(327,171.44)</u>	<u>4,957,315.00</u>	<u>1,795,416.91</u>	<u>3,161,898.09</u>
TOTAL EXPENDITURES		<u>4,648.64</u>	<u>335,946.73</u>	<u>8,775.29</u>	<u>(327,171.44)</u>	<u>4,957,315.00</u>	<u>1,795,416.91</u>	<u>3,161,898.09</u>
PROFIT/(LOSS)		<u>1,071,351.36</u>	<u>(313,001.38)</u>	<u>292,573.97</u>	<u>605,575.35</u>	<u>0.00</u>	<u>(94,434.52)</u>	<u>94,434.52</u>

[illegible]

Balance Sheet

Comparative:

Month to Date

March 2026

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
10-00-1000	MOODY GENERAL CHECKING	7,694.37 (	59,922.25) (	67,616.62)	878.78-
10-00-1001	MRLA PROPERTY TAX	(62,964.14)	17,739.90	80,704.04	128.17-
10-00-1003	MUNICIPAL COURT TECH/BUILDING	0.00 (	1,830.08) (	1,830.08)	0.00
10-00-1008	MRLA INVESTMENT	153,357.55	4,004.30 (	149,353.25)	97.39-
10-00-1011	IRS ASSET FORFEITURE INVESTMNT	300.44	333.38	32.94	10.96
10-00-1750	DUE FROM WATER FUND	(48,671.29)	0.00	48,671.29	100.00-
10-00-1751	DUE FROM SEWER FUND	5,622.86	5,508.58 (	114.28)	2.03-
10-00-1753	DUE FROM MAINT/REPAIR TAX FUND	<u>509.60</u>	<u>0.00</u>	<u>(509.60)</u>	<u>100.00-</u>
TOTAL ASSETS		55,849.39 (	34,166.17) (	90,015.56)	161.18-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
10-00-2000	ACCOUNTS PAYABLE	(12,290.32) (	22,218.91) (	9,928.59)	80.78
10-00-2010	STATE COMP FINES PAYABLE	7,433.23	8,736.80	1,303.57	17.54
10-00-2013	OMNI COURT LIABILITY	126.00	258.00	132.00	104.76
10-00-2015	COURT BONDS	(184.00)	0.00	184.00	100.00-
10-00-2121	LIAB ALL INSURANCE SHRT/OVER	<u>0.23</u>	<u>0.07</u>	<u>(0.16)</u>	<u>69.57-</u>
TOTAL LIABILITIES		(4,914.86) (	13,224.04) (	8,309.18)	169.06
<u>FUND EQUITY</u>					
TOTAL REVENUES		155,862.24	67,675.36 (	88,186.88)	56.58-
TOTAL EXPENDITURES		<u>(95,097.99)</u>	<u>(88,617.49)</u>	<u>6,480.50</u>	<u>6.81-</u>
TOTAL FUND EQUITY		60,764.25	(20,942.13) (	81,706.38)	134.46-
		=====	=====	=====	=====
TOTAL LIABILITIES & EQUITY		55,849.39 (	34,166.17) (	90,015.56)	161.18-
		=====	=====	=====	=====
** OUT OF BALANCE **		0.00	0.00	0.00	161.18-

AS OF: MARCH 31ST, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
50-00-1000	MOODY BANK CKING WATER SUPPLY	(103,283.53)	242,358.23	345,641.76	334.65-
50-00-1001	SECURITY DEPOSIT	1,490.87	894.96	(595.91)	39.97-
50-00-1002	#729 CD INVESTMENT ACCT. CDAR	145.98	162.01	16.03	10.98
50-00-1003	UTILITY BILL RELIEF FUND	1,362.50	0.37	(1,362.13)	99.97-
50-00-1004	2011 IMPROV-INT & SINKING FUND	0.00	(806.02)	(806.02)	0.00
50-00-1006	2011 IMPRV RVN BOND RESRV FUND	0.00	(71,974.26)	(71,974.26)	0.00
50-00-1008	2013 INT & SINKING FUND	21,945.00	6,617.04	(15,327.96)	69.85-
50-00-1009	2013 IMPROVEMNT REV BOND RESRV	0.00	3.18	3.18	0.00
50-00-1012	#166 IMP REV BOND INVST ACCT	398.55	442.27	43.72	10.97
50-00-1013	2011 REFUND REV RESERVE BOND	0.00	(38,151.58)	(38,151.58)	0.00
50-00-1014	2011 INT & SINKING FUND	0.00	(765.07)	(765.07)	0.00
50-00-1016	2015 INT & SINKING FUND	3,720.00	(379.66)	(4,099.66)	110.21-
50-00-1017	#522 COBE WATER INVESTMENT	2,193.31	(285,927.30)	(288,120.61)	13,136.34-
50-00-1018	BAD DEBT ALLOWANCES	(89.49)	0.00	89.49	100.00-
50-00-1020	WATER RECEIVABLES	(33,484.48)	2,950.88	36,435.36	108.81-
50-00-1021	RECEIVABLES NSF CHECKS	<u>0.00</u>	<u>73.44</u>	<u>73.44</u>	<u>0.00</u>
TOTAL ASSETS		(105,601.29)	(144,501.51)	(38,900.22)	36.84
		=====	=====	=====	=====
<u>LIABILITIES</u>					
50-00-2000	ACCOUNTS PAYABLE	27,714.78	(28,633.59)	(56,348.37)	203.32-
50-00-2111	METER STUDY ENGINEER	(400.00)	(1,000.00)	(600.00)	150.00
50-00-2113	UNEARNED DEPOSITS	1,389.38	400.10	(989.28)	71.20-
50-00-2710	DUE TO GENERAL FUND	(48,671.29)	0.00	48,671.29	100.00-
50-00-2751	DUE TO SEWER FUND	(<u>29,029.08</u>)	(<u>78,266.71</u>)	(<u>49,237.63</u>)	<u>169.61</u>
TOTAL LIABILITIES		(48,996.21)	(107,500.20)	(58,503.99)	119.41
<u>FUND EQUITY</u>					
TOTAL REVENUES		151,822.42	170,977.84	19,155.42	12.62
TOTAL EXPENDITURES		(<u>208,427.50</u>)	(<u>207,979.15</u>)	<u>448.35</u>	<u>0.22-</u>
TOTAL FUND EQUITY		(56,605.08)	(37,001.31)	19,603.77	34.63-
		=====	=====	=====	=====
TOTAL LIABILITIES & EQUITY		(105,601.29)	(144,501.51)	(38,900.22)	36.84
		=====	=====	=====	=====
** OUT OF BALANCE **		0.00	0.00	0.00	36.84

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
51-00-1003	2024 SEWER-INTRS & SINKNG FUND	<u>0.00</u>	<u>75,054.47</u>	<u>75,054.47</u>	<u>0.00</u>
	TOTAL ASSETS	0.00	75,054.47	75,054.47	0.00
		=====	=====	=====	=====
<u>LIABILITIES</u>					
51-00-2000	ACCOUNTS PAYABLE	278,349.44	(301,294.79)	(579,644.23)	208.24-
51-00-2710	DUE TO GENERAL FUND	5,622.86	5,508.58	(114.28)	2.03-
51-00-2750	DUE TO WATER FUND	<u>29,029.08</u>	<u>78,266.71</u>	<u>49,237.63</u>	<u>169.61</u>
	TOTAL LIABILITIES	313,001.38	(217,519.50)	(530,520.88)	169.49-
<u>FUND EQUITY</u>					
	TOTAL REVENUES	22,945.35	301,349.26	278,403.91	1,213.33
	TOTAL EXPENDITURES	(<u>335,946.73</u>)	(<u>8,775.29</u>)	<u>327,171.44</u>	<u>97.39-</u>
	TOTAL FUND EQUITY	(313,001.38)	292,573.97	605,575.35	193.47-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	0.00	75,054.47	75,054.47	0.00
		=====	=====	=====	=====

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

60 -ECONOMIC DEVELOPMENT FUND

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
60-00-1000	ECONOMIC DEV. SALES & USE TAX	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
	TOTAL ASSETS	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
<u>FUND EQUITY</u>					
	TOTAL REVENUES	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
	TOTAL FUND EQUITY	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	35.05-

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

80 -ST MAINT./REPAIR S&U FUND

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
80-00-1000	ST MAINT/REPAIR S&U TAX FUND	<u>4,882.09</u>	<u>3,170.97</u>	(<u>1,711.12</u>)	<u>35.05-</u>
	TOTAL ASSETS	4,882.09	3,170.97	(1,711.12)	35.05-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
80-00-2710	DUE TO GENERAL FUND	<u>509.60</u>	<u>0.00</u>	(<u>509.60</u>)	<u>100.00-</u>
	TOTAL LIABILITIES	509.60	0.00	(509.60)	100.00-
<u>FUND EQUITY</u>					
	TOTAL REVENUES	4,882.09	3,170.97	(1,711.12)	35.05-
	TOTAL EXPENDITURES	(<u>509.60</u>)	<u>0.00</u>	<u>509.60</u>	<u>100.00-</u>
	TOTAL FUND EQUITY	4,372.49	3,170.97	(1,201.52)	27.48-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	4,882.09	3,170.97	(1,711.12)	35.05-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	35.05-

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

85 -HOTEL OCCUPANCY TAX

ACCT NO#	ACCOUNT NAME	FEBRUARY ACTIVITY	MARCH ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>		_____	_____	_____	_____
		=====	=====	=====	=====
<u>FUND EQUITY</u>		_____	_____	_____	_____
		_____	_____	_____	_____
		=====	=====	=====	=====

Balance Sheet
Comparative:
Year to Date
March 2026

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
10-00-1000	MOODY GENERAL CHECKING	28,529.16	73,632.88	45,103.72	158.10
10-00-1001	MRLA PROPERTY TAX	129,492.10	112,112.33	(17,379.77)	13.42-
10-00-1003	MUNICIPAL COURT TECH/BUILDING	2,312.47	5,990.76	3,678.29	159.06
10-00-1007	ASSET FORFEITURE	81.77	81.77	0.00	0.00
10-00-1008	MRLA INVESTMENT	3,099,344.16	1,698,079.56	(1,401,264.60)	45.21-
10-00-1010	IRS TREASURY ASSET FORFEITURE	27.09	27.09	0.00	0.00
10-00-1011	IRS ASSET FORFEITURE INVESTMNT	136,809.84	141,400.65	4,590.81	3.36
10-00-1200	PROPERTY TAX RECEIVABLE	49,802.74	49,802.74	0.00	0.00
10-00-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(30,231.75)	(30,231.75)	0.00	0.00
10-00-1750	DUE FROM WATER FUND	69,686.39	41,509.60	(28,176.79)	40.43-
10-00-1751	DUE FROM SEWER FUND	1,729.82	28,103.12	26,373.30	1,524.63
10-00-1753	DUE FROM MAINT/REPAIR TAX FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL ASSETS	3,487,583.79	2,121,018.35	(1,366,565.44)	39.18-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
10-00-2000	ACCOUNTS PAYABLE	18,663.14	(19,598.82)	(38,261.96)	205.01-
10-00-2010	STATE COMP FINES PAYABLE	44,965.04	75,530.75	30,565.71	67.98
10-00-2013	OMNI COURT LIABILITY	(204.80)	251.20	456.00	222.66-
10-00-2014	MVBA	756.77	906.77	150.00	19.82
10-00-2015	COURT BONDS	1,307.73	1,307.73	0.00	0.00
10-00-2111	ENGINEER INVOICE-PLATTING	617.50	617.50	0.00	0.00
10-00-2120	HEALTH INSURANCE PLAN SWHP	3,703.01	3,703.01	0.00	0.00
10-00-2121	LIAB ALL INSURANCE SHRT/OVER	2,125.56	2,137.42	11.86	0.56
10-00-2122	DENTAL VISION ADD'L PLAN	39.20	43.06	3.86	9.85
10-00-2123	LIBERTY NATIONAL LIFE	142.02	142.02	0.00	0.00
10-00-2127	INSURANCE CLAIMS	525.94	525.94	0.00	0.00
10-00-2500	DEFERRED LEASE INCOME	10,712.00	10,712.00	0.00	0.00
10-00-2600	DEFERRED PROPERTY TAX REVENUE	<u>19,570.99</u>	<u>19,570.99</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES	102,924.10	95,849.57	(7,074.53)	6.87-
<u>FUND EQUITY</u>					
10-00-3000	FUND BALANCE	2,914,364.68	1,780,562.15	(1,133,802.53)	38.90-
10-00-3001	CHILD SAFETY RESTRICTED FB	8,924.58	8,924.58	0.00	0.00
10-00-3002	MUNICIPAL COURT TECH/BLDG FUND	716.72	716.72	0.00	0.00
10-00-3003	ASSET FORFEITURE FUND	155,635.31	155,635.31	0.00	0.00
	TOTAL REVENUES	869,116.66	792,178.12	(76,938.54)	8.85-
	TOTAL EXPENDITURES	(<u>564,098.26</u>)	(<u>712,848.10</u>)	(<u>148,749.84</u>)	<u>26.37</u>
	TOTAL FUND EQUITY	3,384,659.69	2,025,168.78	(1,359,490.91)	40.17-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	3,487,583.79	2,121,018.35	(1,366,565.44)	39.18-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	39.18-

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
ASSETS					
50-00-1000	MOODY BANK CKING WATER SUPPLY	136,894.29	274,963.11	138,068.82	100.86
50-00-1001	SECURITY DEPOSIT	57,739.29	61,171.58	3,432.29	5.94
50-00-1002	#729 CD INVESTMENT ACCT. CDAR	66,484.40	68,715.39	2,230.99	3.36
50-00-1003	UTILITY BILL RELIEF FUND	(4.97)	1,357.90	1,362.87	27,421.93-
50-00-1004	2011 IMPROV-INT & SINKING FUND	35,469.57	0.00	(35,469.57)	100.00- **
50-00-1005	PETTY CASH	200.00	200.00	0.00	0.00
50-00-1006	2011 IMPRV RVN BOND RESRV FUND	71,838.84	0.00	(71,838.84)	100.00- **
50-00-1008	2013 INT & SINKING FUND	59,664.61	117,245.69	57,581.08	96.51
50-00-1009	2013 IMPROVEMNT REV BOND RESRV	5,132.55	5,145.42	12.87	0.25
50-00-1012	#166 IMP REV BOND INVST ACCT	181,464.15	187,553.68	6,089.53	3.36
50-00-1013	2011 REFUND REV RESERVE BOND	38,079.80	0.00	(38,079.80)	100.00- **
50-00-1014	2011 INT & SINKING FUND	17,934.29	0.00	(17,934.29)	100.00- **
50-00-1016	2015 INT & SINKING FUND	18,455.34	18,991.83	536.49	2.91
50-00-1017	#522 COBE WATER INVESTMENT	1,437,577.28	743,735.87	(693,841.41)	48.26-
50-00-1018	BAD DEBT ALLOWANCES	1,011.68	5,358.42	4,346.74	429.66
50-00-1020	WATER RECEIVABLES	165,139.29	152,847.97	(12,291.32)	7.44-
50-00-1021	RECEIVABLES NSF CHECKS	(77.98)	(90.32)	(12.34)	15.82
50-00-1022	TAP FEE RECEIVABLES	0.00	103.33	103.33	0.00
50-00-1023	DEFFERRED OUTFLOW CONTRIBUTION	14,099.00	14,099.00	0.00	0.00
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	30,511.00	30,511.00	0.00	0.00
50-00-1027	DEFFERRED OUTFLOW OF RESOURCES	563.00	563.00	0.00	0.00
50-00-1028	DEF. OUTFLOW-ACTUAL VS ASSUMPT	3,352.00	3,352.00	0.00	0.00
50-00-1029	NET PENSION ASSESTS	26,896.00	26,896.00	0.00	0.00
50-00-1030	TANK IMPROVEMENTS	1,133,424.22	1,133,424.22	0.00	0.00
50-00-1031	EQUIPMENT	817,808.67	817,808.67	0.00	0.00
50-00-1032	AUTOMOBILES	212,083.67	212,083.67	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	1,077,085.73	1,077,085.73	0.00	0.00
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	115,643.69	115,643.69	0.00	0.00
50-00-1039	WATER SYSTEM	3,650,949.08	3,650,949.08	0.00	0.00
50-00-1040	MAINTENANCE BUILDING	69,469.37	69,469.37	0.00	0.00
50-00-1041	A/D WATER FACILITIES	(3,771,824.49)	(3,771,824.49)	0.00	0.00
50-00-1042	A/D BUILDING AND IMPROVEMENT	(138,854.94)	(138,854.94)	0.00	0.00
50-00-1043	A/D EQUIPMENT AND FURNTURE	(636,382.67)	(636,382.67)	0.00	0.00
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
TOTAL ASSETS		6,906,714.85	6,251,012.29	(655,702.56)	9.49-
		=====	=====	=====	=====

**Closed Accounts Approved
by Council 2/26/26

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>LIABILITIES</u>					
50-00-2000	ACCOUNTS PAYABLE	49,699.98	94,914.93	45,214.95	90.98
50-00-2001	NET OPEB ASSET LIABILITY	18,383.00	18,383.00	0.00	0.00
50-00-2006	VACATION PAYABLE	12,867.80	12,867.80	0.00	0.00
50-00-2007	DEFERRED INFLOWS OF RESOURCES	6,905.00	6,905.00	0.00	0.00
50-00-2008	DEFERRED INFLOWS OF EXPECTED R	341.00	341.00	0.00	0.00
50-00-2009	DEF.INFLOW-PRJECTED VS ACTUAL	41,905.00	41,905.00	0.00	0.00
50-00-2105	TMRs PAYABLE	1,278.23	1,278.23	0.00	0.00
50-00-2110	PRE-PAID LEGAL	(0.01)	(0.01)	0.00	0.00
50-00-2111	METER STUDY ENGINEER	6,018.04	6,618.04	600.00	9.97
50-00-2113	UNEARNED DEPOSITS	51,118.60	56,768.70	5,650.10	11.05
50-00-2115	REV REFUNDING BONDS CURRENT DU	35,000.00	35,000.00	0.00	0.00
50-00-2117	2013 IMRPOVE BOND CURRENT DUE	118,000.00	118,000.00	0.00	0.00
50-00-2118	2013 IMPROVEMENT BOND	730,000.00	730,000.00	0.00	0.00
50-00-2120	HEALTH INSURANCE PLAN SWHP	(267.32)	(267.32)	0.00	0.00
50-00-2122	DENTAL VISION ADD'L PLAN	(14.18)	13.90	28.08	198.03-
50-00-2126	REV BOND SERIES 2011 CURRENT	70,000.00	70,000.00	0.00	0.00
50-00-2127	INSURANCE CLAIMS	2,425.70	2,425.70	0.00	0.00
50-00-2200	CREEKSIDE RANCH DEVELOPMENT	1,666.15	1,666.15	0.00	0.00
50-00-2550	2015 REVENUE BOND	195,000.00	195,000.00	0.00	0.00
50-00-2551	2015 REVENUE BOND CURRENT DUE	36,000.00	36,000.00	0.00	0.00
50-00-2552	CAPTL GOVT-WTR METER-CURRENT	103,657.74	103,657.74	0.00	0.00
50-00-2710	DUE TO GENERAL FUND	69,686.39	41,509.60	(28,176.79)	40.43-
50-00-2751	DUE TO SEWER FUND	(979,177.61)	(1,383,845.71)	(404,668.10)	41.33
50-00-2800	OVER/SHORT	(<u>16.05</u>)	(<u>48.91</u>)	(<u>32.86</u>)	<u>204.74</u>
	TOTAL LIABILITIES	570,477.46	189,092.84	(381,384.62)	66.85-
<u>FUND EQUITY</u>					
50-00-3000	FUND BALANCE	6,324,786.12	6,318,371.00	(6,415.12)	0.10-
	TOTAL REVENUES	1,078,012.10	1,070,947.47	(7,064.63)	0.66-
	TOTAL EXPENDITURES	(<u>1,066,560.83</u>)	(<u>1,327,399.02</u>)	(<u>260,838.19</u>)	<u>24.46</u>
	TOTAL FUND EQUITY	6,336,237.39	6,061,919.45	(274,317.94)	4.33-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	6,906,714.85	6,251,012.29	(655,702.56)	9.49-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	9.49-

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
51-00-1000	SEWER CHECKING BANK ACCOUNT	98,363.51	237,879.12	139,515.61	141.84
51-00-1002	SEWER SYSTEM RESERVE FUND	0.00	25,449.38	25,449.38	0.00
51-00-1003	2024 SEWER-INTRS & SINKNG FUND	0.00	150,063.20	150,063.20	0.00
51-00-1035	CONSTRUCTION IN PROGRESS	915,944.32	915,944.32	0.00	0.00
51-00-1036	LAND	<u>82,921.58</u>	<u>82,921.58</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL ASSETS	1,097,229.41	1,412,257.60	315,028.19	28.71
		=====	=====	=====	=====
<u>LIABILITIES</u>					
51-00-2200	SERIES 2024A USDA	92,000.00	92,000.00	0.00	0.00
51-00-2201	SERIES 2024B USDA	55,000.00	55,000.00	0.00	0.00
51-00-2710	DUE TO GENERAL FUND	1,729.82	28,103.12	26,373.30	1,524.63
51-00-2750	DUE TO WATER FUND	<u>979,177.64</u>	<u>1,383,845.74</u>	<u>404,668.10</u>	<u>41.33</u>
	TOTAL LIABILITIES	1,127,907.46	1,558,948.86	431,041.40	38.22
<u>FUND EQUITY</u>					
51-00-3000	RETAINED EARNINGS	(99,820.42)	(52,256.74)	47,563.68	47.65-
	TOTAL REVENUES	6,934,000.00	1,700,982.39	(5,233,017.61)	75.47-
	TOTAL EXPENDITURES	<u>(6,864,857.63)</u>	<u>(1,795,416.91)</u>	<u>5,069,440.72</u>	<u>73.85-</u>
	TOTAL FUND EQUITY	(30,678.05)	(146,691.26)	(116,013.21)	378.16
	TOTAL LIABILITIES & EQUITY	1,097,229.41	1,412,257.60	315,028.19	28.71
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	28.71

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

60 -ECONOMIC DEVELOPMENT FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
60-00-1000	ECONOMIC DEV. SALES & USE TAX	<u>37,443.76</u>	<u>79,697.32</u>	<u>42,253.56</u>	<u>112.85</u>
	TOTAL ASSETS	<u>37,443.76</u>	<u>79,697.32</u>	<u>42,253.56</u>	<u>112.85</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
<u>FUND EQUITY</u>					
60-00-3000	FUND BALANCE	15,223.94	58,828.02	43,604.08	286.42
	TOTAL REVENUES	<u>22,219.82</u>	<u>20,869.30</u>	<u>(1,350.52)</u>	<u>6.08-</u>
	TOTAL FUND EQUITY	<u>37,443.76</u>	<u>79,697.32</u>	<u>42,253.56</u>	<u>112.85</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>37,443.76</u>	<u>79,697.32</u>	<u>42,253.56</u>	<u>112.85</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	112.85

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

80 -ST MAINT./REPAIR S&U FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
80-00-1000	ST MAINT/REPAIR S&U TAX FUND	<u>37,443.76</u>	<u>70,745.68</u>	<u>33,301.92</u>	<u>88.94</u>
	TOTAL ASSETS	<u>37,443.76</u>	<u>70,745.68</u>	<u>33,301.92</u>	<u>88.94</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
80-00-2710	DUE TO GENERAL FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL LIABILITIES	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
<u>FUND EQUITY</u>					
80-00-3000	FUND BALANCE	15,223.94	58,828.02	43,604.08	286.42
	TOTAL REVENUES	22,219.82	20,869.30	(1,350.52)	6.08-
	TOTAL EXPENDITURES	<u>0.00</u>	<u>(9,461.24)</u>	<u>(9,461.24)</u>	<u>0.00</u>
	TOTAL FUND EQUITY	<u>37,443.76</u>	<u>70,236.08</u>	<u>32,792.32</u>	<u>87.58</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>37,443.76</u>	<u>70,745.68</u>	<u>33,301.92</u>	<u>88.94</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	88.94

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

85 -HOTEL OCCUPANCY TAX

ACCT NO#	ACCOUNT NAME	2024-2025	2025-2026	\$ CHANGE	% CHANGE
		BALANCE	BALANCE		
<u>ASSETS</u>		_____	_____	_____	_____
		=====	=====	=====	=====
<u>FUND EQUITY</u>		_____	_____	_____	_____
		_____	_____	_____	_____
		=====	=====	=====	=====

Check Register

Accounts Payable-PAID

03/01/2026

to

03/31/2026

Check Register

Accounts Payable-Paid

03/01/2026-03/31/2026

Liabilities(below)= Balance Sheet Reports

Legal Shield

Globe Life Liberty National Division

Office of the Attorney General

Principal Life Insurance Company

Texas Municipal Retirement System

TX Health Benefits Pool

United States Treasury

MRB Group(Water-Meter Feasibility)

VENDOR SET: 01 City of Bruceville-Eddy

BANK: * ALL BANKS

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	C-CHECK		VOID CHECK	V	3/26/2026		009204	
0384	FLAT ROCK TRAILERS							
0384	FLAT ROCK TRAILERS							
	C-CHECK	VOIDED	V	3/11/2026		010485		845.96CR

Voided because I overlooked that the \$845.96 was paid with the credit card-EM

* * 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:	2 VOID DEBITS	0.00		
	VOID CREDITS	845.96CR	845.96CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	2	845.96CR	0.00	0.00
BANK: * TOTALS:	2	845.96CR	0.00	0.00

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0322	AMAZON CAPITAL SERVICES	R	3/11/2026			009166		178.95
			*** VENDOR TOTALS ***			1 CHECKS		178.95
0147	ATMOS ENERGY	R	3/04/2026			009159		111.65
0147	ATMOS ENERGY	R	3/31/2026			009207		106.77
			*** VENDOR TOTALS ***			2 CHECKS		218.42
0199	BROCKWAY GERSBACH FRANKLIN & N	R	3/11/2026			009167		16,428.57
			*** VENDOR TOTALS ***			1 CHECKS		16,428.57
0371	BUREAU VERITAS NORTH AMERICA,	R	3/04/2026			009160		461.52
0371	BUREAU VERITAS NORTH AMERICA,	R	3/31/2026			009208		276.92
			*** VENDOR TOTALS ***			2 CHECKS		738.44
0190	CARD SERVICE CENTER	R	3/11/2026			009168		1,671.05
			*** VENDOR TOTALS ***			1 CHECKS		1,671.05
0331	CARQUEST AUTO PARTS	R	3/04/2026			009161		408.43
			*** VENDOR TOTALS ***			1 CHECKS		408.43
0131	CHARTER COMMUNICATIONS	R	3/18/2026			009182		150.78
0131	CHARTER COMMUNICATIONS	R	3/18/2026			009183		120.62
			*** VENDOR TOTALS ***			2 CHECKS		271.40
0399	COLUMN SOFTWARE, PBC	R	3/11/2026			009169		2,023.88
			*** VENDOR TOTALS ***			1 CHECKS		2,023.88
0415	THE REINALT-THOMAS CORPORATION	R	3/25/2026			009188		48.66
			*** VENDOR TOTALS ***			1 CHECKS		48.66
0428	DOYLE MORGAN	R	3/25/2026			009189		520.00
			*** VENDOR TOTALS ***			1 CHECKS		520.00
0163	EXTRACO TECHNOLOGY	R	3/11/2026			009170		1,810.46
			*** VENDOR TOTALS ***			1 CHECKS		1,810.46
0167	FIRST NATIONAL BANK OF MOODY	D	3/11/2026			000925		35.00
0167	FIRST NATIONAL BANK OF MOODY	D	3/25/2026			000930		35.00
			*** VENDOR TOTALS ***			2 CHECKS		70.00

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0128	FUELMAN	R	3/11/2026			009171		906.48
0128	FUELMAN	R	3/25/2026			009190		967.39
			*** VENDOR TOTALS ***			2 CHECKS		1,873.87
0237	GENERAL CODE	R	3/11/2026			009172		141.00
			*** VENDOR TOTALS ***			1 CHECKS		141.00
0298	GOTO COMMUNICATIONS, INC.	R	3/04/2026			009162		468.06
			*** VENDOR TOTALS ***			1 CHECKS		468.06
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/11/2026			000926		106.72
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/31/2026			000934		104.04
			*** VENDOR TOTALS ***			2 CHECKS		210.76
0231	HEART OF TEXAS COUNCIL OF GOVE	R	3/26/2026			009199		226.00
			*** VENDOR TOTALS ***			1 CHECKS		226.00
0145	KEITH ACE HARDWARE-GO	R	3/04/2026			009163		1,000.33
			*** VENDOR TOTALS ***			1 CHECKS		1,000.33
0102	LEGALSHIELD	R	3/26/2026			009200		15.95
			*** VENDOR TOTALS ***			1 CHECKS		15.95
0103	GLOBE LIFE LIBERTY NATIONAL DI	R	3/26/2026			009201		1,005.24
			*** VENDOR TOTALS ***			1 CHECKS		1,005.24
0136	MCCREARY, VESELKA, BRAGG, & AL	R	3/11/2026			009173		2,855.61
			*** VENDOR TOTALS ***			1 CHECKS		2,855.61
0273	MCLENNAN COUNTY ELECTIONS ADMI	R	3/25/2026			009192		1,091.34
			*** VENDOR TOTALS ***			1 CHECKS		1,091.34
0256	MESSER & FORT	R	3/18/2026			009184		3,219.00
			*** VENDOR TOTALS ***			1 CHECKS		3,219.00
0409	MICHAEL DARBY	R	3/11/2026			009174		55.00
			*** VENDOR TOTALS ***			1 CHECKS		55.00
0175	MORENO SOLUTIONS, INC.	R	3/30/2026			009206		5,237.50
			*** VENDOR TOTALS ***			1 CHECKS		5,237.50

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0265	MRB GROUP	R	3/18/2026			009185		15,105.44
			*** VENDOR TOTALS ***			1 CHECKS		15,105.44
0406	NORTH TEXAS ANIMAL CONTROL AUT	R	3/04/2026			009164		900.00
			*** VENDOR TOTALS ***			1 CHECKS		900.00
0146	O'REILLY AUTOMOTIVE, INC.	R	3/11/2026			009175		887.72
			*** VENDOR TOTALS ***			1 CHECKS		887.72
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/11/2026			009176		186.25
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/11/2026			009177		253.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/11/2026			009178		499.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/11/2026			009179		246.07
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/25/2026			009193		186.25
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/25/2026			009194		253.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/25/2026			009195		499.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	3/25/2026			009196		246.07
			*** VENDOR TOTALS ***			8 CHECKS		2,370.16
0207	PANTHER PREMIER UPFITTERS	R	3/11/2026			009180		690.00
			*** VENDOR TOTALS ***			1 CHECKS		690.00
0170	PITNEY BOWES GLOBAL FINANCIAL	D	3/18/2026			000928		200.00
0170	PITNEY BOWES GLOBAL FINANCIAL	R	3/26/2026			009202		645.00
			*** VENDOR TOTALS ***			2 CHECKS		845.00
0105	PRINCIPAL LIFE INSURANCE COMPA	R	3/26/2026			009203		1,098.06
			*** VENDOR TOTALS ***			1 CHECKS		1,098.06
1	GENERATOR SUPERCENTER	R	3/25/2026	Contractor for Taylor Hall-refunded building permit payment		009191		245.00
1	MARTINEZ, EMILIO JR	R	3/25/2026			009198		200.00
			*** VENDOR TOTALS ***			2 CHECKS		445.00
0427	SAFE LIFE DEFENSE	R	3/25/2026			009197		720.10
			*** VENDOR TOTALS ***			1 CHECKS		720.10

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0332	SHELL ENERGY SOLUTIONS	R	3/04/2026			009165		1,923.38
0332	SHELL ENERGY SOLUTIONS	R	3/31/2026			009209		2,011.72
			*** VENDOR TOTALS ***			2 CHECKS		3,935.10
0235	STANLEY FORD	R	3/11/2026			009181		300.04
			*** VENDOR TOTALS ***			1 CHECKS		300.04
0385	TEXAS DOCUMENT SOLUTIONS	R	3/18/2026			009186		326.47
			*** VENDOR TOTALS ***			1 CHECKS		326.47
0100	TEXAS MUNICIPAL RETIREMENT SYS	D	3/11/2026			000927		10,259.75
			*** VENDOR TOTALS ***			1 CHECKS		10,259.75
0173	TX HEALTH BENEFITS POOL	R	3/26/2026			009205		18,257.66
			*** VENDOR TOTALS ***			1 CHECKS		18,257.66
0107	UNITED STATES TREASURY	D	3/09/2026			000920		2,793.85
0107	UNITED STATES TREASURY	D	3/23/2026			000929		2,755.72
			*** VENDOR TOTALS ***			2 CHECKS		5,549.57
0112	VERIZON WIRELESS	R	3/18/2026			009187		545.94
			*** VENDOR TOTALS ***			1 CHECKS		545.94

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	50	87,733.85	0.00	87,733.85
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	8	16,290.08	0.00	16,290.08
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: 10AP TOTALS:	58	104,023.93	0.00	104,023.93
BANK: 10AP TOTALS:	58	104,023.93	0.00	104,023.93

VENDOR SET: 01 City of Bruceville-Eddy
 BANK: 10CT MUNICIPAL COURT TECH/BUILD
 DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0129	TYLER TECHNOLOGIES, INC	R	3/04/2026			001284		1,830.08
			*** VENDOR TOTALS ***			1 CHECKS		1,830.08

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1	1,830.08	0.00	1,830.08
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: 10CT TOTALS:	1	1,830.08	0.00	1,830.08
BANK: 10CT TOTALS:	1	1,830.08	0.00	1,830.08

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0142	ACT PIPE & SUPPLY, INC.	R	3/04/2026			010465		3,571.61
			*** VENDOR TOTALS ***			1 CHECKS		3,571.61
0322	AMAZON CAPITAL SERVICES	R	3/31/2026			010504		79.98
			*** VENDOR TOTALS ***			1 CHECKS		79.98
0211	ATWOOD DISTRIBUTING, L.P.	R	3/04/2026			010466		239.98
			*** VENDOR TOTALS ***			1 CHECKS		239.98
0152	BLUEBONNET WATER SUPPLY CORP.	R	3/04/2026			010467		46,210.50
			*** VENDOR TOTALS ***			1 CHECKS		46,210.50
0199	BROCKWAY GERSBACH FRANKLIN & N	R	3/11/2026			010479		6,571.43
			*** VENDOR TOTALS ***			1 CHECKS		6,571.43
0157	BRUCEVILLE-EDDY VFD	R	3/25/2026			010498		122.00
			*** VENDOR TOTALS ***			1 CHECKS		122.00
0119	CARD SERVICE CENTER	R	3/11/2026			010480		398.26
			*** VENDOR TOTALS ***			1 CHECKS		398.26
0151	CITY OF WACO	R	3/11/2026			010481		126.00
			*** VENDOR TOTALS ***			1 CHECKS		126.00
0140	CORE & MAIN LP	R	3/04/2026			010468		3,100.86
0140	CORE & MAIN LP	R	3/18/2026			010490		1,728.21
0140	CORE & MAIN LP	R	3/31/2026			010505		3,528.10
			*** VENDOR TOTALS ***			3 CHECKS		8,357.17
0415	THE REINALT-THOMAS CORPORATION	R	3/11/2026			010482		562.32
			*** VENDOR TOTALS ***			1 CHECKS		562.32
0121	DSHS CENTRAL LAB MC2004	R	3/11/2026			010483		180.00
			*** VENDOR TOTALS ***			1 CHECKS		180.00
0163	EXTRACO TECHNOLOGY	R	3/11/2026			010484		362.09
			*** VENDOR TOTALS ***			1 CHECKS		362.09
0167	FIRST NATIONAL BANK OF MOODY	D	3/11/2026			000921		212.50
			*** VENDOR TOTALS ***			1 CHECKS		212.50

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0384	FLAT ROCK TRAILERS	V	3/11/2026			010485		845.96
0384	FLAT ROCK TRAILERS							
0384	FLAT ROCK TRAILERS							
M-CHECK	FLAT ROCK TRAILERS	VOIDED	V 3/11/2026			010485		845.96CR
0268	FORTLINE WATERWORKS	R	3/04/2026			010469		1,743.25
			*** VENDOR TOTALS ***			1 CHECKS		1,743.25
0128	FUELMAN	R	3/11/2026			010486		1,057.34
0128	FUELMAN	R	3/25/2026			010499		1,170.77
			*** VENDOR TOTALS ***			2 CHECKS		2,228.11
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/11/2026			000922		4,401.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/11/2026			000923		3,656.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/11/2026			000924		855.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/31/2026			000931		4,015.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/31/2026			000932		2,986.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	3/31/2026			000933		756.00
			*** VENDOR TOTALS ***			6 CHECKS		16,669.00
0393	ISI WATER COMPANY	R	3/04/2026			010470		485.58
			*** VENDOR TOTALS ***			1 CHECKS		485.58
0187	KW UTILITIES METER TESTING	R	3/11/2026			010487		150.00
			*** VENDOR TOTALS ***			1 CHECKS		150.00
0156	LLOYD GOSSELINK	R	3/25/2026			010500		1,515.00
			*** VENDOR TOTALS ***			1 CHECKS		1,515.00
0209	LONE STAR DESIGNS & PRINTING	R	3/25/2026			010501		1,695.00
			*** VENDOR TOTALS ***			1 CHECKS		1,695.00
0141	LONESTAR MAINTENANCE & SERVICE	R	3/11/2026			010488		491.43
0141	LONESTAR MAINTENANCE & SERVICE	R	3/18/2026			010491		1,091.82

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0141	LONESTAR MAINTENANCE & SERVICE	R	3/31/2026			010506		1,274.82
			*** VENDOR TOTALS ***			3 CHECKS		2,858.07
0124	MCLENNAN COUNTY CLERK	R	3/25/2026			010502		19.00
			*** VENDOR TOTALS ***			1 CHECKS		19.00
0256	MESSER & FORT	R	3/18/2026			010492		4,692.00
			*** VENDOR TOTALS ***			1 CHECKS		4,692.00
0265	MRB GROUP	R	3/18/2026			010493		9,465.50
			*** VENDOR TOTALS ***			1 CHECKS		9,465.50
0270	MVBA LLC	R	3/04/2026			010471		26.85
			*** VENDOR TOTALS ***			1 CHECKS		26.85
0198	NATIONAL WHOLESALE SUPPLY CO,	R	3/18/2026			010494		86.89
			*** VENDOR TOTALS ***			1 CHECKS		86.89
0252	RDO EQUIPMENT CO.	R	3/11/2026			010489		296.43
			*** VENDOR TOTALS ***			1 CHECKS		296.43
0332	SHELL ENERGY SOLUTIONS	R	3/04/2026			010472		6,060.30
0332	SHELL ENERGY SOLUTIONS	R	3/31/2026			010507		6,394.37
			*** VENDOR TOTALS ***			2 CHECKS		12,454.67
0426	SIMS PLASTICS OF WACO	R	3/18/2026			010495		247.82
			*** VENDOR TOTALS ***			1 CHECKS		247.82
0381	SOUTHERN CONTRACTORS GROUP, LL	R	3/04/2026			010473		20,410.70
			*** VENDOR TOTALS ***			1 CHECKS		20,410.70
0150	SOUTHERN TRINITY GROUNDWATER	R	3/04/2026			010474		258.76
0150	SOUTHERN TRINITY GROUNDWATER	R	3/04/2026			010475		100.00
			*** VENDOR TOTALS ***			2 CHECKS		358.76
0339	SUPERIOR WELDING AND FABRICATI	R	3/04/2026			010476		21,836.87
0339	SUPERIOR WELDING AND FABRICATI	R	3/18/2026			010496		1,345.00
			*** VENDOR TOTALS ***			2 CHECKS		23,181.87
0143	UNITED STATES POSTAL SERVICE	R	3/25/2026			010503		1,186.45
			*** VENDOR TOTALS ***			1 CHECKS		1,186.45

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0360	VERIZON	R	3/04/2026			010477		131.15
			*** VENDOR TOTALS ***			1 CHECKS		131.15
0112	VERIZON WIRELESS	R	3/18/2026			010497		243.04
			*** VENDOR TOTALS ***			1 CHECKS		243.04
0127	WASTE CONNECTIONS LONE STAR, I	R	3/04/2026			010478		13,014.89
			*** VENDOR TOTALS ***			1 CHECKS		13,014.89

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	42	164,118.33	0.00	163,272.37
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	7	16,881.50	0.00	16,881.50
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	845.96CR	845.96CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 50AP TOTALS:	49	180,153.87	0.00	180,153.87
BANK: 50AP TOTALS:	49	180,153.87	0.00	180,153.87

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50SD SECURITY DEPOSIT

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	TURRUBIARTES, HILARR	R	3/04/2026			001850		139.11
1	HAWTHORNE, JOHN	R	3/11/2026			001851		147.96
1	WACO OWNER FINANCE,	R	3/19/2026			001852		200.09
1	RESENDEZ JR., GELACI	R	3/31/2026			001853		117.88
*** VENDOR TOTALS ***						4 CHECKS		605.04

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	4	605.04	0.00	605.04
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	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 50SD TOTALS:	4	605.04	0.00	605.04
BANK: 50SD TOTALS:	4	605.04	0.00	605.04

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 51AP SEWER OPERATIONS

DATE RANGE: 3/01/2026 THRU 3/31/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0388	BRCT, LLC. DBA BLACKROCK CONST	R	3/19/2026			001061		242,194.79
			*** VENDOR TOTALS ***			1 CHECKS		242,194.79
0387	THE SOUTHWEST ESCROW COMPANY	R	3/19/2026			001062		57,000.00
			*** VENDOR TOTALS ***			1 CHECKS		57,000.00
0120	TABOR & ASSOCIATES INC.	R	3/19/2026			001063		2,100.00
			*** VENDOR TOTALS ***			1 CHECKS		2,100.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	3	301,294.79	0.00	301,294.79
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: 51AP TOTALS:	3	301,294.79	0.00	301,294.79
BANK: 51AP TOTALS:	3	301,294.79	0.00	301,294.79
REPORT TOTALS:	115	587,907.71	0.00	587,907.71

Bank Transfers 2025-2026						
MOODY: Beginning Balance is the ending balance for the which day before the transfer date and ending balance is after the transfer was done. It is not the ending balance for the which day. Example: transfer on 3/20/2026 the beginning balance is the total balance at the end of the day of 3/20/2025						
March 2026						
General Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
MOODY GENERAL CHECKING						
	3/13/2026	\$90,666.32			\$132,287.03	from Water Supply to cover February payroll
	3/20/2026	\$116,347.59	\$42,120.71		\$113,176.62	Transfer to EDC for 22nd collection
	3/20/2026	\$116,347.59		-\$3,170.97	\$113,176.62	Transfer to Maint. & Repair for 22nd collection
General Checking Account			\$42,120.71	-\$6,341.94		
MRLA PROPERTY TAX						
Total MRLA Account			\$0.00	\$0.00		
MRLA INVESTMENT						
Total MRLA Investment			\$0.00	\$0.00		
MUNICIPAL COURT TECH/BLDG FUND						
Total Municipal Court Tech/Bldg Fund			\$0.00	\$0.00		
COBG GRANT FUND						
Total Grant Fund			\$0.00	\$0.00		
GRANT FUND INVESTMENT						
Total Grant Fund Investment			\$0.00	\$0.00		
ASSET FORFEITURE						
Total Asset Forfeiture			\$0.00	\$0.00		
IRS TREASURY ASSET FORFEITURE						
Total IRS Treasury Asset Forfeiture			\$0.00	\$0.00		
IRS ASSET FORFEITURE INVESTMENT						
Total IRS Asset Forfeiture Investment			\$0.00	\$0.00		
FUND 10 TOTAL			\$42,120.71	-\$6,341.94		
Water Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
WATER SUPPLY-MOODY CHECKING						
	3/5/2026	\$85,171.12	\$72,002.86		\$157,173.98	From Acct#1006 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$38,166.74		\$123,337.86	From Acct#1013 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$806.34		\$85,977.46	From Acct#1004 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$765.38		\$85,936.50	From Acct#1014 Council Approved to Close Acct.
	3/6/2026	\$194,669.17		-\$111,745.16	\$82,924.01	Total 4 closed accounts-per council transfer to Invest.
	3/6/2026	\$194,669.17	\$100,000.00		\$294,669.17	From Investmt to cover future expenses-acct low
	3/13/2026	\$111,309.45		-\$42,120.71	\$69,188.74	To General Fund to cover February payroll
	3/16/2026	\$131,524.78		-\$75,000.00	\$56,524.78	Per Sewer Bond-2nd transfer to Interest & Sinking
	3/17/2026	\$48,106.26	\$100,000.00		\$148,106.26	From investmt to cover future expenses-acct low
	3/31/2026	\$141,151.33	\$200,000.00		\$341,151.33	From investment to cover Sewer Loan payments- 4/1 transfer to Sewer Interest & Sinking Fund
Total Water Checking Account			\$511,741.32	-\$228,865.87		
#522 COBE WATER SUPPLY INVESTMENT						
	3/6/2026	\$1,029,663.17	\$111,745.16		\$1,141,408.33	2/26/26 Per council transfer & closed accts to here
	3/6/2026	\$1,029,663.17		-\$100,000.00	\$929,663.17	To Water Supply to cover future expenses
	3/17/2026	\$929,663.17		-\$100,000.00	\$829,663.17	To Water Supply to cover future expenses
	3/31/2026	\$829,663.17		-\$200,000.00	\$629,663.17	To Water Supply-Transfer to Sewer 4/1 cover loans
Total Investment Account			\$0.00	-\$400,000.00		
#1006 Water System Improvement Revenue Bond						
2011 Reserve Fund	3/5/2026	\$72,002.86		-\$72,002.86	\$0.00	2/26/26 Council approved to closed account
Total Investment Account				-\$72,002.86		
#1013 Water System Refund Rev. Bond 2011						
Reserve Fund	3/5/2026	\$38,166.74		-\$38,166.74	\$0.00	2/26/26 Council approved to closed account
Total Investment Account				-\$38,166.74		
#1004 Water System Improvement Revenue Bond						
2011 Interest and Sinking Fund	3/5/2026	\$806.34		-\$806.34	\$0.00	2/26/26 Council approved to closed account
Total Investment Account				-\$806.34		
#1014 Water System Refund Revenue Bond						
2011 Interest and Sinking Fund	3/5/2026	\$765.38		-\$765.38	\$0.00	2/26/26 Council approved to closed account
Total Investment Account				-\$765.38		
SECURITY DEPOSIT						
Total Security Deposit			\$0.00	\$0.00		
UTILITY BILL RELIEF						
Total Utility Bill Relief			\$0.00	\$0.00		
FUND 50 TOTAL			\$511,741.32	-\$740,607.19		
Sewer Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Sewer System Reserve Fund						
Total Checking Account			\$0.00	\$0.00		
2024 Sewer Interest & Sinking Fund	3/16/2026	\$75,038.63	\$75,000.00		\$150,038.63	Per Sewer Bond-2nd transfer from Water Supply
Total Checking Account			\$75,000.00	\$0.00		
FUND 51 TOTAL			\$75,000.00	\$0.00		
EDC Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
EDC CHECKING						
	3/20/2026	\$76,526.35	\$3,170.97		\$79,697.32	From General Fund for 22nd collection
Total Checking Account			\$3,170.97	\$0.00		
FUND 60 TOTAL			\$3,170.97	\$0.00		
Maint. & Repair Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Maint. & Repair CHECKING						
	3/20/2026	\$67,574.71	\$3,170.97		\$70,745.68	From General Fund for 22nd collection
Total Checking Account			\$3,170.97	\$0.00		
FUND 80 TOTAL			\$3,170.97	\$0.00		
Summary						
General Fund Totals			\$42,120.71	-\$6,341.94		
Water Fund Totals			\$511,741.32	-\$740,607.19		
Sewer Fund Totals			\$75,000.00	\$0.00		
EDC Fund Totals			\$3,170.97	\$0.00		
Maint. & Repair Fund Totals			\$3,170.97	\$0.00		

Bank Transfers 2025-2026

NOTE: Beginning Balance is the ending balance for the whole day before the transfer date and Ending Balance is after the transfer was done. It is not the ending balance for the whole day.
Example: transfer on 10/02/25 the beginning balance is the total balance at the end of the day of 10/03/25.

General Fund

Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
MOODY GENERAL CHECKING						
	10/2/2025	\$94,893.10	\$29,450.08		\$124,343.18	From Water Fund to cover September Payroll
	10/2/2025	\$94,893.10		-\$1,030.30	\$93,862.80	To Court Tech/Bldg Fund-Bldg Sec 4th quarter FY24/25
	10/2/2025	\$94,893.10		-\$904.00	\$93,989.10	To Court Tech/Bldg Fund-Technology 4th quarter FY24/25
	10/17/2025	\$58,646.49	\$70,000.00		\$128,646.49	Transfer to help covered the purchase of Miracle Ln
	10/17/2025	\$145,706.88		-\$27,500.00	\$118,206.88	To CDBG Grant for 1st deposit
	10/21/2025	\$26,213.89	\$125,000.00		\$151,213.89	Transfer from MRLA-Miracle Ln purchase & future expenses
	10/24/2025	\$115,791.66		-\$3,242.49	\$112,549.17	Transfer to EDC for 17th collection
	10/24/2025	\$115,791.66		-\$3,242.49	\$112,549.17	Transfer to Maint. & Repair for 17th collection
	11/14/2025	\$71,581.96	\$48,668.54		\$120,250.50	From Water Fund to cover October Payroll
	11/14/2025	\$71,581.96		-\$3,296.67	\$68,285.29	Transfer to EDC for 18th collection
	11/14/2025	\$71,581.96		-\$3,296.67	\$68,285.29	Transfer to Maint. & Repair for 18th collection
	11/21/2025	\$83,751.07	\$30,000.00		\$113,751.07	To help covered expense for new 2025 F-350
	12/5/2025	\$38,966.61	\$38,045.18		\$77,011.79	From Water Fund to cover November Payroll
	12/15/2025	\$70,561.23	\$8,951.64		\$79,512.87	From Maint. St. Repair cover CK#8997 & #8986
	12/18/2025	\$48,729.99	\$100,000.00		\$148,729.99	From MRLA help covered expenses checking account low
	12/18/2025	\$48,729.99		-\$3,110.59	\$45,619.40	Transfer to EDC for 19th collection
	12/18/2025	\$48,729.99		-\$3,110.59	\$45,619.40	Transfer to Maint. & Repair for 19th collection
	1/16/2026	\$50,569.25	\$100,000.00		\$150,569.25	From MRLA help covered expenses checking account low
	1/21/2026	\$152,824.78		-\$4,500.00	\$148,324.78	To CDBG Grant-cover Ck#1023, same amount deposit in Dec frm CDBG
	1/22/2026	\$147,424.74		-\$3,166.49	\$144,258.25	Transfer to EDC for 20th collection
	1/22/2026	\$147,424.74		-\$3,166.49	\$144,258.25	Transfer to Maint. & Repair for 20th collection
	1/22/2026	\$147,424.74		-\$907.90	\$146,516.84	To Court Tech/Bldg: Oct-Dec2025 Court Building Security collected
	1/22/2026	\$147,424.74		-\$732.00	\$146,692.74	To Court Tech/Bldg: Oct-Dec2025 Court Technology collected
	1/22/2026	\$147,424.74		-\$1,397.26	\$146,027.48	To Water Supply:clerk used wrong deposit slip for water payments
	1/22/2026	\$147,424.74	\$62,934.38		\$210,359.12	From Water Supply to cover December payroll
	2/13/2026	\$167,367.39	\$48,671.29		\$216,038.68	From Water Supply to cover January payroll
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Transfer to EDC for 21st collection
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Transfer to Maint. & Repair for 21st collection
	3/13/2026	\$90,666.32	\$42,120.71		\$132,787.03	From Water Supply to cover February payroll
	3/20/2026	\$116,347.59		-\$3,170.97	\$113,176.62	Transfer to EDC for 22nd collection
	3/20/2026	\$116,347.59		-\$3,170.97	\$113,176.62	Transfer to Maint. & Repair for 22nd collection
General Checking Account			\$703,841.82	-\$78,710.06		
MRLA PROPERTY TAX						
	10/17/2025	\$73,097.65		-\$70,000.00	\$3,097.65	Transfer to help covered part of the purchase of Miracle Ln
	10/17/2025	\$3,097.65	\$125,000.00		\$128,097.65	Transfer from Invest-Miracle Ln purchase & future expenses
	10/21/2025	\$129,504.55		-\$125,000.00	\$4,504.55	Transfer to General-Miracle Ln purchase & future expenses
	11/21/2025	\$44,141.95		-\$30,000.00	\$14,141.95	To help covered expense for new 2025 F-350
	12/5/2025	\$23,002.88	\$100,000.00		\$123,002.88	From MRLA Invest. to help General Fund
	12/18/2025	\$272,167.44		-\$100,000.00	\$172,167.44	To General: during Christmas Break did not want Acct. low as I was out & request transfer 12/5 before big property tax was deposited.
	1/7/2026	\$213,359.24		-\$100,000.00	\$113,359.24	To MRLA Investment putting back transfer out from December
	1/16/2026	\$169,617.92		-\$100,000.00	\$69,617.92	To General: help cover future invoices as balance low
	2/23/2026	\$240,121.08		-\$150,000.00	\$90,121.08	To MRLA Investment for investment purpose
Total MRLA Account			\$225,000.00	-\$675,000.00		
MRLA INVESTMENT						
	10/17/2025	\$1,650,278.64		-\$125,000.00	\$1,525,278.64	Transfer to General-Miracle Ln purchase & future expenses
	12/5/2025	\$1,533,550.84		-\$100,000.00	\$1,433,550.84	To MRLA Property Tax to Transfer to General Fund

Water Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
WATER SUPPLY-MOODY CHECKING						
	10/2/2025	\$195,131.85		-\$29,450.08	\$165,681.77	To General Fund to cover September Payroll
	10/2/2025	\$195,131.85		-\$58.30	\$195,073.55	To Sec Dep-Deposit Applied 4th Qtr FY24/25
	11/14/2025	\$250,650.62		-\$48,668.54	\$201,982.08	To General Fund to cover October Payroll
	12/5/2025	\$193,561.24		-\$38,045.18	\$155,516.06	To General Fund to cover November Payroll
	12/15/2025	\$171,689.61		-\$75,000.00	\$96,689.61	To Sewer Int. & Sinking account per previous City Admin.
	12/18/2025	\$154,590.22	\$2,855.00		\$157,445.22	From Security Deposit:clerk used wrong deposit slip-Tap, Connect & CSI fee
	12/18/2025	\$154,590.22		-\$400.00	\$154,190.22	To Security Deposit:clerk used wrong online payment option-2new accounts
	12/18/2025	\$154,590.22		-\$200.00	\$154,390.22	To Security Deposit:clerk used wrong online payment option-1 new account
	1/7/2026	\$57,701.19	\$250,000.00		\$307,701.19	From Water Invest. to help cover outstanding high checks-low balance
	1/22/2026	\$153,864.84	\$3,586.66		\$157,451.50	Frm Security Deposit:Good standing customer(owners) deposit applied to accounts
	1/22/2026	\$153,864.84		-\$62,934.38	\$90,930.46	To General Fund to cover December payroll
	1/22/2026	\$153,864.84	\$1,397.26		\$155,262.10	Frm General Fund:clerk used wrong deposit slip for water payments
	1/26/2026	\$81,435.69	\$100,000.00		\$181,435.69	From Water Invest. to help cover outstanding checks & future expenses-low balance
	2/13/2026	\$182,930.90		-\$48,671.29	\$134,259.61	To General Fund to cover January payroll
	2/20/2026	\$166,577.98		-\$1,362.50	\$165,215.48	To Utility Bill Relief Fund from Fall Festival Donation
	3/5/2026	\$85,171.12	\$72,002.86		\$157,173.98	From Acct#1006 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$38,166.74		\$123,337.86	From Acct#1013 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$806.34		\$85,977.46	From Acct#1004 Council Approved to Close Acct.
	3/5/2026	\$85,171.12	\$765.38		\$85,936.50	From Acct#1014 Council Approved to Close Acct.
	3/6/2026	\$194,669.17		-\$111,745.16	\$82,924.01	Total-4 closed accounts-per council transfer to Invst.
	3/6/2026	\$194,669.17	\$100,000.00		\$294,669.17	From Invstmnt to cover future expenses-acct low
	3/13/2026	\$111,309.45		-\$42,120.71	\$69,188.74	To General Fund to cover February payroll
	3/16/2026	\$131,524.78		-\$75,000.00	\$56,524.78	Per Sewer Bond-2nd transfer to Interest & Sinking
	3/17/2026	\$48,106.26	\$100,000.00		\$148,106.26	From Invstmnt to cover future expenses-acct low
	3/31/2026	\$141,151.33	\$200,000.00		\$341,151.33	Frm Invstmnt-cover Sewer Loan paymnts-4/1 transfer to Sewer Interest & Sinking
Total Water Checking Account			\$869,580.24	-\$533,656.14		
#522 COBE WATER SUPPLY INVESTMENT						
	1/7/2026	\$1,374,742.53		-\$250,000.00	\$1,124,742.53	To Water Supply Checking help cover outstanding high checks-low balance
	1/26/2026	\$1,124,742.53		-\$100,000.00	\$1,024,742.53	To Water Supply: help cover outstanding checks & future expenses-low balance
	3/6/2026	\$1,029,663.17	\$111,745.16		\$1,141,408.33	2/26/26 Per council transfer 4 closed accts to here
	3/6/2026	\$1,029,663.17		-\$100,000.00	\$929,663.17	To Water Supply to cover future expenses
	3/17/2026	\$929,663.17		-\$100,000.00	\$829,663.17	To Water Supply to cover future expenses
	3/31/2026	\$829,663.17		-\$200,000.00	\$629,663.17	To Water Supply-Transfer to Sewer 4/1 cover loans
Total Investment Account			\$111,745.16	-\$750,000.00		
#1006 Water System Improvement Revenue Bond						
2011 Reserve Fund	3/5/2026	\$72,002.86		-\$72,002.86	\$0.00	2/26/26 Council approved to closed account
Total Investment Account			\$0.00	-\$72,002.86		
#1013 Water System Refund Rev. Bond 2011						
Reserve Fund	3/5/2026	\$38,166.74		-\$38,166.74	\$0.00	2/26/26 Council approved to closed account
Total Investment Account			\$0.00	-\$38,166.74		
#1004 Water System Improvement Revenue Bond						
2011 Interest and Sinking Fund	3/5/2026	\$806.34		-\$806.34	\$0.00	2/26/26 Council approved to closed account
Total Investment Account			\$0.00	-\$806.34		
#1014 Water System Refund Revenue Bond						
2011 Interest and Sinking Fund	3/5/2026	\$765.38		-\$765.38	\$0.00	2/26/26 Council approved to closed account
Total Investment Account			\$0.00	-\$765.38		
SECURITY DEPOSIT						
	10/2/2025	\$59,937.40	\$58.30		\$59,995.70	Frm Water-Deposit Applied 4th Qtr FY24/25
	12/18/2025	\$66,137.36		-\$2,855.00	\$63,282.36	From Security Deposit:clerk used wrong deposit slip-Tap, Connect & CSI fee
	12/18/2025	\$66,137.36	\$400.00		\$66,537.36	To Security Deposit:clerk used wrong online payment option-2new accounts
	12/18/2025	\$66,137.36	\$200.00		\$66,337.36	To Security Deposit:clerk used wrong online payment option-1 new account
	1/22/2026	\$65,382.36		-\$3,586.66	\$61,795.70	To Water Checking:Good standing customer(owners) deposit applied to accounts
Total Security Deposit			\$658.30	-\$6,441.66		
UTILITY BILL RELIEF						
	2/20/2026	\$0.18	\$1,362.50		\$1,362.68	From Water Checking for Fall Festival Donation
Total Utility Bill Relief			\$1,362.50	\$0.00		
FUND 50 TOTAL			\$983,346.20	-\$1,401,839.12		
Sewer Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Sewer System Reserve Fund						
Total Checking Account			\$0.00	\$0.00		
2024 Sewer Interest & Sinking Fund						
	12/15/2025	\$0.00	\$75,000.00		\$75,000.00	From Water Checking Acct. per previous City Admin.
	3/16/2026	\$75,038.63	\$75,000.00		\$150,038.63	Per Sewer Bond-2nd transfer from Water Supply
Total Checking Account			\$150,000.00	\$0.00		
FUND 51 TOTAL			\$150,000.00	\$0.00		

EDC Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
EDC CHECKING						
	10/24/2025	\$58,828.02	\$3,242.49		\$62,070.51	From General Fund for 17th collection
	11/14/2025	\$62,070.51	\$3,296.67		\$65,367.18	From General Fund for 18th collection
	12/18/2025	\$65,367.18	\$3,110.59		\$68,477.77	From General Fund for 19th collection
	1/22/2026	\$68,477.77	\$3,166.49		\$71,644.26	From General Fund for 20th collection
	2/20/2026	\$71,644.26	\$4,882.09		\$76,526.35	From General Fund for 21st collection
	3/20/2026	\$76,526.35	\$3,170.97		\$79,697.32	From General Fund for 22nd collection
Total Checking Account			\$20,869.30	\$0.00		
FUND 60 TOTAL			\$20,869.30	\$0.00		
Maint.& Repair Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Maint. & Repair CHECKING						
	10/24/2025	\$58,828.02	\$3,242.49		\$62,070.51	From General Fund for 17th collection
	11/14/2025	\$62,070.51	\$3,296.67		\$65,367.18	From General Fund for 18th collection
	12/15/2025	\$65,367.18		-\$8,951.64	\$56,415.54	To General Fund cover CK#8997 & #8986
	12/18/2025	\$56,415.54	\$3,110.59		\$59,526.13	From General Fund for 19th collection
	1/22/2026	\$59,526.13	\$3,166.49		\$62,692.62	From General Fund for 20th collection
	2/20/2026	\$62,692.62	\$4,882.09		\$67,574.71	From General Fund for 21st collection
	3/20/2026	\$67,574.71	\$3,170.97		\$70,745.68	From General Fund for 22nd collection
Total Checking Account			\$20,869.30	-\$8,951.64		
FUND 80 TOTAL			\$20,869.30	-\$8,951.64		
Summary			Transfers In	Transfers Out		
General Fund Totals			\$1,186,916.02	-\$978,710.06		
Water Fund Totals			\$983,346.20	-\$1,401,839.12		
Sewer Fund Totals			\$150,000.00	\$0.00		
EDC Fund Totals			\$20,869.30	\$0.00		
Maint. & Repair Fund Totals			\$20,869.30	-\$8,951.64		

City Council Regular Meeting

AGENDA ITEM C



To: City Council
Subject: Council to discuss, consider, and possibly take action to accept the City of Bruceville-Eddy's fiscal year 2024-2025 financial statements with independent auditor's report presented at the 3/26/2026 regular City Council meeting.
Meeting: City Council Regular Meeting – April 23, 2026
Department: Administration
Staff Contact: Esther Moreno, Finance Director
Lawrence Cutrone, City Administrator

BACKGROUND INFORMATION:

Annual Audit Report was presented to Council at the March 26, 2026 City Council Meeting and is coming before Council again to take action to approve the audit report for fiscal year 2024-2025.

FINANCIAL IMPACT:

N/A

POLICY IMPLICATIONS:

N/A

RECOMMENDATION:

Council to accept the City of Bruceville-Eddy's fiscal year 2024-2025 financial statements with independent auditor's report presented at the 3/26/2026 regular City Council meeting.

ATTACHMENTS:

2024-2025 Audit Report



February 27, 2026

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the City of Bruceville-Eddy, Texas (the City) for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 24, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note F to the financial statements, the City changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, in fiscal year 2025. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of net position. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the depreciation expense is based on economic depreciation. We evaluated the key factors and assumptions used to develop the economic lives of assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on the amount of receivable that will be collected. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3520 SW H.K. DODGEN LOOP ■ TEMPLE, TEXAS 76504 ■ 254.773.9907 ■ FAX 254.773.1570

WWW.TEMPLECPA.COM

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See Attachment A for the General Fund, Attachment B for the Water Fund and Attachment C for the Sweer Fund for material misstatements detected as a result of audit procedures corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 27, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

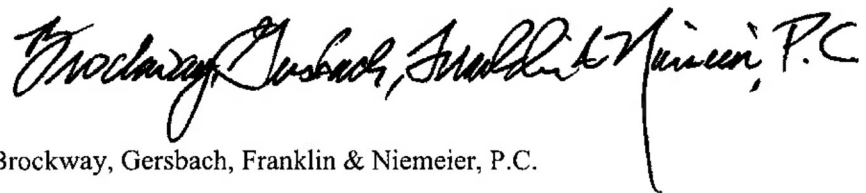
We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Honorable Mayor, Members of the City Council and management of City of Bruceville-Eddy, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, written in a cursive style. The signature reads "Brockway, Gersbach, Franklin & Niemeier, P.C." and is positioned above the printed name of the same entity.

Brockway, Gersbach, Franklin & Niemeier, P.C.

Client: **10778 - BRUCEVILLE-EDDY, CITY OF**
Engagement: **2025 - City of Bruceville-Eddy, Texas**
Period Ending: **9/30/2025**
Trial Balance: **0140.01 - 10 General Fund Working Trial Balance**
Workpaper: **0210.01 - 10 GF Adjusting Journal Entries Report**

Attachment A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
	Agree property tax receivable balance to confirmation	4120		
10-00-1200	PROPERTY TAX RECEIVABLE		6,039.92	
10-00-1206	ALLOWANCE FOR DOUBTFUL ACCTS			3,182.27
10-00-2600	DEFERRED PROPERTY TAX REVENUE			2,857.65
Total			6,039.92	6,039.92
Adjusting Journal Entries JE # 2				
	reclass restricted fund balances to agree to cash balance	3520		
10-00-3003	ASSET FORFEITURE FUND		16,174.07	
10-00-3000	FUND BALANCE			9,228.25
10-00-3001	CHILD SAFETY RESTRICTED FB			1,963.90
10-00-3002	MUNICIPAL COURT TECH/BLDG FUND			4,981.92
Total			16,174.07	16,174.07
Adjusting Journal Entries JE # 103				
	To recognize general funds portion of a water fund SURL item accrual	5035		
10-30-6421	ELEC-BUILDING		106.00	
10-00-1750	DUE FROM WATER FUND			106.00
Total			106.00	106.00
Adjusting Journal Entries JE # 105				
	To reclassify legal settlement expenditures from CIP into a settlement expense account	2040		
10-10-6161	Settlement Expense		1,250,000.00	
10-10-6919	CIP/CAPITAL ASSET PURCHASES			1,250,000.00
Total			1,250,000.00	1,250,000.00
Adjusting Journal Entries JE # 106				
	To reclass Water fund Grant revenue and expense from the General Fund to Water fund	2030		
10-00-1750	DUE FROM WATER FUND		42,500.00	
10-00-5021	GRANT INCOME		27,500.00	
10-00-1750	DUE FROM WATER FUND			27,500.00
10-10-6919	CIP/CAPITAL ASSET PURCHASES			42,500.00
Total			70,000.00	70,000.00

Client: 10778 - BRUCEVILLE-EDDY, CITY OF
Engagement: 2025 - City of Bruceville-Eddy, Texas
Period Ending: 9/30/2025
Trial Balance: 0160.40 - 50 Water Dept Fund Working Trial Balance
Workpaper: 0210.02 - 50 WF Adjusting Journal Entries Report

Attachment B

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
GASB 68 entries		5881		
50-00-1023	DEFERRED OUTFLOW CONTRIBUTION		15,569.00	
50-00-2009	DEF.INFLOW-PROJECTED VS ACTUAL		1,124.00	
50-00-6010	Pension Expense		50,709.00	
50-00-1023	DEFERRED OUTFLOW CONTRIBUTION			14,099.00
50-00-1026	DEFERRED OUTFLOW AMORTIZATION			18,284.00
50-00-1029	NET PENSION ASSETS			35,019.00
Total			67,402.00	67,402.00
Adjusting Journal Entries JE # 2				
GASB 75 Entries		5890		
50-00-1027	DEFERRED OUTFLOW OF RESOURCES		534.00	
50-00-2001	NET OPEB ASSET LIABILITY		2,173.00	
50-00-2007	DEFERRED INFLOWS OF RESOURCES		2,499.00	
50-00-1027	DEFERRED OUTFLOW OF RESOURCES			563.00
50-00-1028	DEF. OUTFLOW-ACTUAL VS ASSUMPT			1,311.00
50-00-6011	OPEB Expense			3,332.00
Total			5,206.00	5,206.00
Adjusting Journal Entries JE # 3				
Adjust water allowance for bad debt		4230		
50-00-1020	WATER RECEIVABLES		2,278.28	
50-00-1021	RECEIVABLES NSF CHECKS		90.32	
6780	Bad Debt Expense		1,565.86	
50-00-1003	UTILITY BILL RELIEF FUND			
50-00-1018	BAD DEBT ALLOWANCES			3,831.13
50-00-1022	TAP FEE RECEIVABLES			103.33
Total			3,934.46	3,934.46
Adjusting Journal Entries JE # 4				
Reclass principal portion of debt payments		2520		
50-00-2115	REV REFUNDING BONDS CURRENT DU		35,000.00	
50-00-2117	2013 IMPROVE BOND CURRENT DUE		118,000.00	
50-00-2126	REV BOND SERIES 2011 CURRENT		70,000.00	
50-00-2551	2015 REVENUE BOND CURRENT DUE		36,000.00	
50-00-2552	CAPTL GOVT-WTR METER-CURRENT		103,657.74	
50-00-5040	RETURNED CHECK FEE			372.63
50-00-6900	PRINCIPAL PAYMENT DEBT			362,285.11
Total			362,657.74	362,657.74
Adjusting Journal Entries JE # 5				
Reclass current portion of long term debt		2527		
50-00-2118	2013 IMPROVEMENT BOND		233,000.00	
50-00-2550	2015 REVENUE BOND		37,000.00	
50-00-2117	2013 IMPROVE BOND CURRENT DUE			233,000.00
50-00-2551	2015 REVENUE BOND CURRENT DUE			37,000.00
Total			270,000.00	270,000.00
Adjusting Journal Entries JE # 6				
Record depreciation expense and reverse client entered depreciation		2025		
50-00-6814	Depreciation Expense		309,998.08	
50-00-1041	A/D WATER FACILITIES			204,823.66
50-00-1042	A/D BUILDING AND IMPROVEMENT			1,779.17
50-00-1043	A/D EQUIPMENT AND FURNTURE			103,395.25
Total			309,998.08	309,998.08

Client: **10778 - BRUCEVILLE-EDDY, CITY OF**
Engagement: **2025 - City of Bruceville-Eddy, Texas**
Period Ending: **9/30/2025**
Trial Balance: **0160.40 - 50 Water Dept Fund Working Trial Balance**
Workpaper: **0210.02 - 50 WF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 7		2030		
To reclass expenditures in CIP for Old Bethany Project				
50-00-1035	CONSTRUCTION IN PROGRESS		1,837.35	
50-00-1035	CONSTRUCTION IN PROGRESS		5,897.08	
50-00-1035	CONSTRUCTION IN PROGRESS		189,938.08	
50-00-2000	ACCOUNTS PAYABLE			1,837.35
50-00-2010	Retainage Payable			5,897.08
50-00-6682	COMPREHENSIVE WATER PROJECTS			106,778.08
50-00-6683	PROJECTS & PLANNING			83,160.00
Total			197,672.51	197,672.51
Adjusting Journal Entries JE # 8		2030		
To reclass out of CIP and expense accounts to capitalize assets				
50-00-1030	TANK IMPROVEMENTS		1,192,725.00	
50-00-1031	EQUIPMENT		20,998.99	
50-00-1035	CONSTRUCTION IN PROGRESS			1,077,085.73
50-00-6608	VEHICLE & EQUIPMENT PURCHASES			12,499.99
50-00-6682	COMPREHENSIVE WATER PROJECTS			100,789.27
50-00-6683	PROJECTS & PLANNING			14,850.00
50-00-6914	FIXED ASSET PURCHASES			8,499.00
Total			1,213,723.99	1,213,723.99
Adjusting Journal Entries JE # 9		5035		
To record accrual from the SURL for Water Fund				
50-00-2710	DUE TO GENERAL FUND		106.00	
50-00-2751	DUE TO SEWER FUND		1,185.00	
50-00-6202	ATTORNEY FEES		5,719.50	
50-00-6202	ATTORNEY FEES		8,092.00	
50-00-6423	ELECTRICITY(HUDSON)		106.00	
50-00-6717	ELEC-WELLS		967.19	
50-00-6717	ELEC-WELLS		5,695.44	
50-00-2000	ACCOUNTS PAYABLE			21,871.13
Total			21,871.13	21,871.13
Adjusting Journal Entries JE # 10		2030		
To reclass CIP related CDBG grant expenditures into CIP and establish grant revenue in the Water fund from general fund				
50-00-1035	CONSTRUCTION IN PROGRESS		42,500.00	
50-00-2710	DUE TO GENERAL FUND		27,500.00	
50-00-2710	DUE TO GENERAL FUND			42,500.00
50-00-5021	GRANT INCOME			27,500.00
Total			70,000.00	70,000.00
Adjusting Journal Entries JE # 11		5031		
GASB 101 entry to true up compensated absence accrual				
50-00-6000	SALARIES		6,036.01	
50-00-2006	VACATION PAYABLE			6,036.01
Total			6,036.01	6,036.01

Client: 10778 - BRUCEVILLE-EDDY, CITY OF
Engagement: 2025 - City of Bruceville-Eddy, Texas
Period Ending: 9/30/2025
Trial Balance: 0160.41 - 51 Sewer Fund Working Trial Balance
Workpaper: 0210.03 - 51 SF Adjusting Journal Entries Report

Attachment C

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

Adjusting Journal Entries

Adjusting Journal Entries JE # 1

2035

Reclass CIP related costs from expense to CIP account

51-00-1035	CONSTRUCTION IN PROGRESS		11,324,973.91	
51-00-1035	CONSTRUCTION IN PROGRESS		408,031.18	
51-00-1035	CONSTRUCTION IN PROGRESS		42,310.00	
51-00-1035	CONSTRUCTION IN PROGRESS		607,066.36	
51-00-2000	ACCOUNTS PAYABLE			408,031.18
51-00-2000	ACCOUNTS PAYABLE			42,310.00
51-00-2010	RETAINAGE PAYABLE			607,066.36
51-00-6203	ENGINEERING			223,515.00
51-00-6682	COMPREHENSIVE SEWER PROJECTS			11,088,361.71
51-00-6683	PROJECTS & PLANNING			13,097.20
Total			12,382,381.45	12,382,381.45

Adjusting Journal Entries JE # 2

2520 Tab .4

To reclass USDA loan funds out of USDA income and into USDA debt accounts

51-00-5000	USDA FUND INCOME		9,328,000.00	
51-00-2200	SERIES 2024A USDA			5,769,000.00
51-00-2201	SERIES 2024B USDA			3,559,000.00
Total			9,328,000.00	9,328,000.00

Adjusting Journal Entries JE # 3

5035

To recognize the sewer fund portion of a water fund SURL accrual

51-00-6202	ATTORNEY FEES		1,185.50	
51-00-2750	DUE TO WATER FUND			1,185.50
Total			1,185.50	1,185.50

Adjusting Journal Entries JE # 4

6011

To reclass a portion of grant funds received into a deferred grant advance account so revenue can be recognized in the correct period

51-00-5000	USDA FUND INCOME		12,730.00	
51-00-2011	Grant Advance			12,730.00
Total			12,730.00	12,730.00

Total Adjusting Journal Entries

21,724,296.95

Total All Journal Entries

21,724,296.95



February 27, 2026

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Bruceville-Eddy, Texas as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies in internal control to be material weaknesses:

See finding 2025-003 on Attachment A.

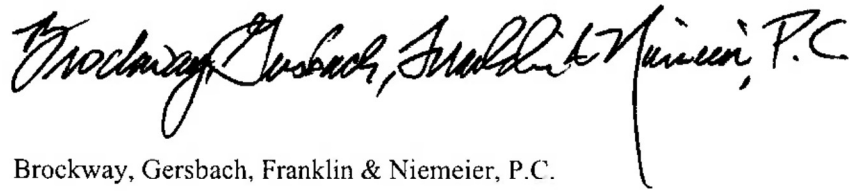
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

See findings 2025-001 and 2025-002 on Attachment A.

This communication is intended solely for the information and use of the Honorable Mayor, Members of the City Council and Management of the City of Bruceville-Eddy, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

The City's written response to the significant deficiencies and material weaknesses identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Sincerely,

A handwritten signature in black ink, written in a cursive style. The signature appears to read "Brockway, Gersbach, Franklin & Niemeier, P.C." and is positioned above the printed name of the firm.

Brockway, Gersbach, Franklin & Niemeier, P.C.

Finding 2025-001:

<u>Condition:</u>	At the end of the fiscal year under audit the funds held in the sewer fund interest and sinking account did not meet the balance requirements under section 7(d) of Ordinance No. O 6-17-2024-1, and the account was under funded by approximately \$442,736.
<u>Criteria:</u>	Requirements under section 7(d) of Ordinance No. O 6-17-2024-1 authorizing the issuance of a Texas combination tax and revenue certificate of obligation with the United States Department of Agriculture.
<u>Cause of Condition:</u>	Funds were not deposited or transferred into the Revenue bond 2024 interest and sinking account to meet the balance requirements.
<u>Effect of Condition:</u>	Effect is a state of material non-compliance with the established debt covenants.
<u>Recommendation:</u>	Deposit or transfer funds from system revenues or ad valorem taxes into the designated interest and sinking account in order to bring the balance of the account into compliance with the debt covenant.

Finding 2025-002:

Federal Agency: United States Department of Agriculture
 Federal Program Title: Water and Waste Disposal Systems for Rural Communities
 ALN: 10.760
 Grant Period: Year ended September 30, 2025

<u>Condition:</u>	The City has not adopted written policies or procedures regarding the determination of allowable costs in accordance with Uniform Guidance.
<u>Criteria:</u>	CFR 200.302(b)(7)
<u>Cause of Condition:</u>	Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.
<u>Effect of Condition:</u>	Effect is a state of non-compliance which may impact future grant awards or failure to identify and reject un-allowed costs charged to grant programs.
<u>Recommendation:</u>	Adopt policies and procedures to become compliant with Uniform Guidance.

Finding 2025-003:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

Condition: The City has not adopted procedures (controls) to ensure compliance with 2 CFR 200 regarding the preparation and completion of the schedule of expenditures of federal awards and the accompanying notes and disclosures required by Uniform Guidance.

Criteria: 2 CFR 200.510(b)

Cause of Condition: Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.

Effect of Condition: Effect is potential errors in reporting and preparation of the schedule of expenditures of federal awards which could cause non-compliance with 2 CFR 200.

Recommendation: Adopt and implement procedures (controls) to become compliant with Uniform Guidance.

**City of
Bruceville-Eddy, Texas
September 30, 2025**

Financial Statements



CITY OF BRUCEVILLE-EDDY, TEXAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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

CONTENTS

Independent Auditor's Report	1 - 4
Management's Discussion and Analysis	5 - 11
<i>Basic Financial Statements</i>	
Government - Wide Financial Statements:	
Statement of Net Position	14 - 15
Statement of Activities	16 - 17
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	19
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	21
Statement of Net Position - Proprietary Funds	22 - 23
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	25
Statement of Cash Flows - Proprietary Funds	26 - 27
Notes to Financial Statements	31 - 55
<i>Required Supplementary Information</i>	
Texas Municipal Retirement System:	
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios	58 - 59
Schedule of Employer Contributions	60 - 61

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

Required Supplementary Information (Continued)

Supplemental Death Benefit Fund:

Schedule of Changes in Total OPEB Liability and Related Ratios	62
Schedule of Employer Contributions	63
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	64
Notes to Required Budgetary Information	65

Individual Fund Financial Statements

Comparative Balance Sheets - General Fund	69
Comparative Statements of Net Position - Water Fund	70 - 71
Comparative Statements of Net Position - Sewer Fund	73

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 <i>Government Auditing Standards</i>	75 - 76
--	---------

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	77 - 80
Schedule of Expenditures of Federal Awards	81 - 82
Schedule of Findings and Questioned Costs	83 - 86
Auditee-Prepared - Corrective Action Plan	87
Auditee-Prepared - Status of Prior Year Findings and Responses	88



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and aggregate remaining fund information of the City of Bruceville-Eddy, Texas ("the City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and aggregate remaining fund information of the City as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, other post-employment benefit information and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U. S. *Code of federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

Ernesto J. Casbach, Sheriff, Precinct 1, P.O.
Temple, Texas
February 27, 2026

- 4 -

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial Report, we, the managers of the City of Bruceville-Eddy, Texas ("the City"), discuss and analyze the City's financial performance for the fiscal year ended September 30, 2025. Please read it in conjunction with the Independent Auditor's Report on pages 1 through 4, and the City's Basic Financial Statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- The City's net position increased by \$ 1,076,806 as a result of this year's operations.
- The General Fund ended the year with a fund balance of \$ 1,960,733.
- During the year, the City had governmental expenses that were \$ 1,278,577 more than the \$ 1,352,198 generated in tax and other revenues for governmental programs.
- The total cost of all the City's programs was \$ 3,535,989. Of this amount, \$ 2,999,159 was directly attributed to public safety (Police Department) and water and sewer 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.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

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 funds, 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 fund 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.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

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.

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) provides 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.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

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.

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 \$ 11,811,328 as of September 30, 2025. Analyzing the net position and net expenses of governmental and business-type activities separately, the business-type activities net position was \$ 8,580,349 and the governmental activities net position was \$ 3,230,979.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025

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 Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 2,101,015	\$ 3,186,564	\$ 2,289,766	\$ 2,589,044	\$ 4,390,781	\$ 5,775,608
Noncurrent and capital assets	1,226,329	1,388,123	17,950,479	5,528,181	19,176,808	6,916,304
Total assets	3,327,344	4,574,687	20,240,245	8,117,225	23,567,589	12,691,912
Deferred outflows	110,327	111,205	65,743	83,897	176,070	195,102
Total assets and deferred outflows	3,437,671	4,685,892	20,305,988	8,201,122	23,743,659	12,887,014
Other liabilities	48,313	61,416	1,236,874	461,096	1,285,187	522,512
Long-term liabilities	71,263	39,059	10,443,237	1,465,909	10,514,500	1,504,968
Total liabilities	119,576	100,475	11,680,111	1,927,005	11,799,687	2,027,480
Deferred inflows	87,116	75,861	45,528	49,151	132,644	125,012
Total liabilities and deferred inflows	206,692	176,336	11,725,639	1,976,156	11,932,331	2,152,492
Net Position:						
Net investment in capital assets	1,226,329	1,352,473	6,937,516	4,213,627	8,163,845	5,566,100
Restricted	156,048	165,277	427,712	418,576	583,760	583,853
Unrestricted	1,848,602	2,991,806	1,215,121	1,592,763	3,063,723	4,584,569
Total Net Position	\$ 3,230,979	\$ 4,509,556	\$ 8,580,349	\$ 6,224,966	\$ 11,811,328	\$ 10,734,522

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Table II

CHANGE IN NET POSITION

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues						
Charges for services	\$ 403,147	\$ 491,063	\$ 2,205,278	\$ 2,130,063	\$ 2,608,425	\$ 2,621,126
General Revenues:						
Property tax	510,939	477,331	-	-	510,939	477,331
Sales tax	218,020	179,876	-	-	218,020	179,876
Other taxes	52,248	53,405	-	-	52,248	53,405
Grants	-	-	2,238,361	421,324	2,238,361	421,324
Investment earnings	109,607	124,825	65,395	87,520	175,002	212,345
Miscellaneous	58,237	135,472	1,563	5,100	59,800	140,572
Total Revenue	1,352,198	1,461,972	4,510,597	2,644,007	5,862,795	4,105,979
Expenses:						
General government	450,422	352,801	-	-	450,422	352,801
Public safety	843,945	814,438	-	-	843,945	814,438
Streets	86,408	90,417	-	-	86,408	90,417
Water and sewer	-	-	2,155,214	2,042,829	2,155,214	2,042,829
Total Expenses	1,380,775	1,257,656	2,155,214	2,042,829	3,535,989	3,300,485
Change in net position before transfers and extraordinary items	(28,577)	204,316	2,355,383	601,178	2,326,806	805,494
Transfers	-	(30,933)	-	30,933	-	-
Extraordinary items	(1,250,000)	-	-	-	(1,250,000)	-
Net position - beginning	4,509,556	4,336,173	6,224,966	5,592,855	10,734,522	9,929,028
Net position - ending	\$ 3,230,979	\$ 4,509,556	\$ 8,580,349	\$ 6,224,966	\$11,811,328	\$10,734,522

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

A large portion of the City's net position (69%) 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 (5%) represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position, \$ 3,063,723, 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, 2025, revenues from governmental activities totaled \$ 1,352,198. Charges for public safety services accounted for 30% of these revenues and property taxes accounted for 38% of the total.

For the year ended September 30, 2025, expenses for governmental activities totaled \$ 1,380,775. The City's three largest funded programs are for general government, public safety and streets.

Revenues of the City's business-type activities were \$ 4,510,597 for the year ended September 30, 2025. Expenses for the City's business-type activities were \$ 2,155,214. 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 funds (as presented in the balance sheet on page 18) reported a fund balance of \$ 2,019,561, which is \$ 1,075,304 lower than last year's total of \$ 3,094,865.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2025, the City had \$ 19,176,808 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities, equipment and land. This amount represents a net increase of \$ 12,323,050 due to current year purchases and contributions being more than depreciation and current year disposals. This year's major additions included:

Buildings and improvements	\$ 4,551
Water facilities	1,192,725
Machinery and equipment	20,999
Construction in progress	12,622,554
	<u>\$ 13,840,829</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Debt

At year-end, the City had \$ 10,400,000 in bonds and notes outstanding versus \$ 1,434,658 last year. This increase is due to new debt during fiscal year 2025 being more than the principle payments applied to outstanding debt during the year.

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, 2026 budget and tax rate.

The City adopted a \$ 10,166,633 combined budget for fiscal year ending September 30, 2026. 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 in estimated fund balance in the General Fund and no change in the Water Fund or Sewer 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, 144 Wilcox Drive, Bruceville-Eddy, Texas 76524.

This page is left blank intentionally.

BASIC FINANCIAL STATEMENTS

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF NET POSITION
September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Bruceville-Eddy Economic Development Corporation
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,864,280	\$ 1,474,426	\$ 3,338,706	\$ 58,828
Receivables, net	22,429	182,574	205,003	-
Cash and cash equivalents, restricted	156,048	691,024	847,072	-
Internal balances	58,258	(58,258)	-	-
Capital assets, not being depreciated:				
Land and improvements	649,610	559,183	1,208,793	-
Construction in progress	-	13,538,498	13,538,498	-
Capital assets, net of accumulated depreciation:				
Buildings and improvements	187,931	44,479	232,410	-
Water facilities	-	3,433,175	3,433,175	-
Machinery and equipment	258,334	375,144	633,478	-
Infrastructure	130,454	-	130,454	-
Total capital assets	<u>1,226,329</u>	<u>17,950,479</u>	<u>19,176,808</u>	<u>-</u>
Total Assets	<u>3,327,344</u>	<u>20,240,245</u>	<u>23,567,589</u>	<u>58,828</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred amounts related to pensions	106,006	63,168	169,174	-
Deferred amounts related to OPEB	<u>4,321</u>	<u>2,575</u>	<u>6,896</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>110,327</u>	<u>65,743</u>	<u>176,070</u>	<u>-</u>

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

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Bruceville-Eddy Economic Development Corporation
<u>LIABILITIES</u>				
Accounts payable	11,171	547,141	558,312	-
Retainage payable	-	612,963	612,963	-
Grant advance	-	12,730	12,730	-
State criminal costs and fees payable	27,979	-	27,979	-
Other accrued liabilities	9,163	10,721	19,884	-
Customer deposits	-	53,319	53,319	-
Noncurrent liabilities:				
Due within on year:				
Bonds and notes payable	-	270,000	270,000	-
Due in more than one year:				
Bonds and notes payable	-	10,130,000	10,130,000	-
Compensated absences	30,429	18,904	49,333	-
Pension liability	13,632	8,123	21,755	-
OPEB liability	27,202	16,210	43,412	-
Total Liabilities	119,576	11,680,111	11,799,687	-
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred amounts related to pensions	68,439	40,781	109,220	-
Deferred amounts related to OPEB	7,965	4,747	12,712	-
Unavailable revenues - lease related	10,712	-	10,712	-
Total Deferred Inflows of Resources	87,116	45,528	132,644	-
<u>NET POSITION</u>				
Net investment in capital assets	1,226,329	6,937,516	8,163,845	-
Restricted for:				
Court tech. and building security	5,699	-	5,699	-
Public safety	139,461	-	139,461	-
Child safety	10,888	-	10,888	-
Debt service	-	303,257	303,257	-
Capital projects	-	67,720	67,720	-
Customer deposits	-	56,735	56,735	-
Unrestricted	1,848,602	1,215,121	3,063,723	58,828
Total Net Position	\$ 3,230,979	\$ 8,580,349	\$ 11,811,328	\$ 58,828

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

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary Government:			
Governmental activities:			
General government	\$ 450,422	\$ 72,593	\$ -
Public safety	843,945	330,554	-
Highways and streets	86,408	-	-
Total governmental activities	<u>1,380,775</u>	<u>403,147</u>	<u>-</u>
Business-type activities:			
Water utility	1,974,975	2,205,278	27,500
Sewer	180,239	-	2,210,861
Total business-type activities	<u>2,155,214</u>	<u>2,205,278</u>	<u>2,238,361</u>
Total Primary Government	<u>\$ 3,535,989</u>	<u>\$ 2,608,425</u>	<u>\$ 2,238,361</u>
Component Unit:			
Bruceville-Eddy Economic Development Corporation	\$ -	\$ -	\$ -
Total Component Unit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:
Property taxes
Sales and miscellaneous taxes
Franchise taxes
Investment income
Miscellaneous
Extraordinary Items
Total general revenues and extraordinary items

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 Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Bruceville-Eddy EDC
\$ (377,829)	\$ -	\$ (377,829)	\$ -
(513,391)	-	(513,391)	-
(86,408)	-	(86,408)	-
(977,628)	-	(977,628)	-
-	257,803	257,803	-
-	2,030,622	2,030,622	-
-	2,288,425	2,288,425	-
(977,628)	2,288,425	1,310,797	-
-	-	-	-
-	-	-	-
510,939	-	510,939	-
218,020	-	218,020	43,604
52,248	-	52,248	-
109,607	65,395	175,002	-
58,237	1,563	59,800	-
(1,250,000)	-	(1,250,000)	-
(300,949)	66,958	(233,991)	43,604
(1,278,577)	2,355,383	1,076,806	43,604
4,509,556	6,224,966	10,734,522	15,224
\$ 3,230,979	\$ 8,580,349	\$ 11,811,328	\$ 58,828

CITY OF BRUCEVILLE-EDDY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	<u>General</u>	<u>Non-Major Street Maintenance and Repair</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,805,452	\$ 58,828	\$ 1,864,280
Taxes receivable, net	22,429	-	22,429
Due from other funds	58,258	-	58,258
Cash and cash equivalents, restricted	156,048	-	156,048
Total Assets	<u>\$ 2,042,187</u>	<u>\$ 58,828</u>	<u>\$ 2,101,015</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 11,171	\$ -	\$ 11,171
State criminal costs and fees payable	27,979	-	27,979
Other accrued liabilities	9,163	-	9,163
Total Liabilities	<u>48,313</u>	<u>-</u>	<u>48,313</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenues - property taxes	22,429	-	22,429
Unavailable revenues - lease related	10,712	-	10,712
Total Deferred Inflows of Resources	<u>33,141</u>	<u>-</u>	<u>33,141</u>
<u>FUND BALANCES</u>			
Fund Balances:			
Restricted for:			
Court technology and building security	5,699	-	5,699
Public safety	139,461	-	139,461
Child safety	10,888	-	10,888
Unassigned	1,804,685	58,828	1,863,513
Total Fund Balance	<u>1,960,733</u>	<u>58,828</u>	<u>2,019,561</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,042,187</u>	<u>\$ 58,828</u>	<u>\$ 2,101,015</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 FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2025

Total Fund Balance - Governmental Funds (Page 18) **\$ 2,019,561**

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		325,143	
Equipment		986,475	
Infrastructure		363,885	
Accumulated depreciation		(1,098,784)	
Total capital assets		\$ 1,226,329	1,226,329

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. 106,006

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. 4,321

Accrued vacation and comp time payable is not due and payable in the current period and therefore is not reported in the funds. (30,429)

Net pension liability is not due and payable in the current period and therefore is not reported in the funds. (13,632)

Net OPEB liability is not due and payable in the current period and therefore is not reported in the funds. (27,202)

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. (68,439)

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. (7,965)

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. 22,429

Net Position of Governmental Activities (Page 15) **\$ 3,230,979**

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 FUNDS
For the Year Ended September 30, 2025

	General	Non-Major Street Maintenance and Repair	Total Governmental Funds
<u>Revenues</u>			
Ad valorem tax	\$ 508,081	\$ -	\$ 508,081
Sales tax	174,416	43,604	218,020
Franchise tax	52,248	-	52,248
Fines and forfeitures	330,554	-	330,554
Licenses and permits	72,593	-	72,593
Interest income	109,607	-	109,607
Lease and miscellaneous income	58,238	-	58,238
Total Revenues	<u>1,305,737</u>	<u>43,604</u>	<u>1,349,341</u>
<u>Expenditures</u>			
Current:			
General government	409,606	-	409,606
Public safety	694,116	-	694,116
Streets	70,923	-	70,923
Total Expenditures	<u>1,174,645</u>	<u>-</u>	<u>1,174,645</u>
Excess of revenues over expenditures	<u>131,092</u>	<u>43,604</u>	<u>174,696</u>
<u>Extraordinary Items</u>			
Legal settlement expense	(1,250,000)	-	(1,250,000)
Total Extraordinary Items	<u>(1,250,000)</u>	<u>-</u>	<u>(1,250,000)</u>
Net change in fund balance	(1,118,908)	43,604	(1,075,304)
Fund Balance- beginning of year	<u>3,079,641</u>	<u>15,224</u>	<u>3,094,865</u>
Fund Balance- end of year	<u>\$ 1,960,733</u>	<u>\$ 58,828</u>	<u>\$ 2,019,561</u>

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, 2025**

Net Change in Fund Balance - Total Governmental Funds (Page 20)

\$ (1,075,304)

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	\$ 4,551	
Depreciation expense	(130,695)	
	<u>\$(126,144)</u>	(126,144)

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	\$ 22,429	
Less prior year	(19,571)	
	<u>\$ 2,858</u>	2,858

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, they are not reported as expenditures in governmental funds.

Increase in compensated absences liability	<u>\$ (15,737)</u>	(15,737)
--	--------------------	----------

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.

(62,186)

The 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 total OPEB liability and related deferred outflows/inflows, reported as expense in the statement of activities.

(2,064)

Change in Net Position of Governmental Activities (Page 17)

\$ (1,278,577)

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

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 1,474,426	\$ -	\$ 1,474,426
Accounts receivable, net	182,574	-	182,574
Total current assets	1,657,000	-	1,657,000
Noncurrent assets:			
Cash and cash equivalents, restricted	427,712	263,312	691,024
Due from other funds	1,110,362	-	1,110,362
Capital assets, net	4,569,231	13,381,248	17,950,479
Total noncurrent assets	6,107,305	13,644,560	19,751,865
Total Assets	7,764,305	13,644,560	21,408,865
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred amounts related to pensions	63,168	-	63,168
Deferred amounts related to OPEB	2,575	-	2,575
Total Deferred Outflows of Resources	65,743	-	65,743
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	96,799	450,342	547,141
Retainage payable	5,897	607,066	612,963
Grant advance	-	12,730	12,730
Accrued liabilities	10,721	-	10,721
Customer deposits	53,319	-	53,319
Due to other funds	-	1,168,620	1,168,620
Bonds and notes payable - current portion	270,000	-	270,000
Total current liabilities	436,736	2,238,758	2,675,494
Noncurrent liabilities:			
Compensated absences	18,904	-	18,904
Pension liability	8,123	-	8,123
OPEB liability	16,210	-	16,210
Bonds and notes payable	655,000	9,475,000	10,130,000
Total noncurrent liabilities	698,237	9,475,000	10,173,237
Total Liabilities	1,134,973	11,713,758	12,848,731

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

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred amounts related to pensions	40,781	-	40,781
Deferred amounts related to OPEB	4,747	-	4,747
Total Deferred Inflows of Resources	45,528	-	45,528
<u>NET POSITION</u>			
Net investment in capital assets	3,638,334	3,299,182	6,937,516
Restricted for:			
Debt service	303,257	-	303,257
Capital projects	67,720	-	67,720
Customer deposits	56,735	-	56,735
Unrestricted (deficit)	2,583,501	(1,368,380)	1,215,121
Total Net Position	\$ 6,649,547	\$ 1,930,802	\$ 8,580,349

This page is left blank intentionally.

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>Operating Revenues</u>			
Water	\$ 1,873,080	\$ -	\$ 1,873,080
Garbage	149,314	-	149,314
Water tap fees	131,800	-	131,800
Other operating revenues	51,084	-	51,084
Total Operating Revenues	2,205,278	-	2,205,278
<u>Operating Expenses</u>			
Water purchases	492,156	-	492,156
Water system utilities	151,097	-	151,097
Water/Sewer system supplies	45,118	418	45,536
Repairs and maintenance	26,664	-	26,664
Other water/sewer system expenses	156,267	-	156,267
Personnel and support	355,108	-	355,108
Professional fees	112,340	56,631	168,971
Administrative expenses	121,572	756	122,328
Garbage collection fees	142,298	-	142,298
Depreciation and amortization	309,998	-	309,998
Total Operating Expenses	1,912,618	57,805	1,970,423
Operating Income (Loss)	292,660	(57,805)	234,855
<u>Nonoperating Revenues (Expenses)</u>			
Grant Income	27,500	2,210,861	2,238,361
Interest income	65,395	-	65,395
Interest expense	(54,632)	(122,434)	(177,066)
Donations emergency services income	1,563	-	1,563
Donations emergency services expense	(2,054)	-	(2,054)
Miscellaneous expense	(5,671)	-	(5,671)
Miscellaneous income	-	-	-
Total Nonoperating Revenues (Expenses)	32,101	2,088,427	2,120,528
Change in Net Position	324,761	2,030,622	2,355,383
Net Position (Deficit) - beginning of year	6,324,786	(99,820)	6,224,966
Net Position (Deficit) - end of year	\$ 6,649,547	\$ 1,930,802	\$ 8,580,349

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

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities Water and Sewer Funds
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	\$ 2,218,469
Cash paid to suppliers	(520,442)
Cash paid to employees	(301,695)
Net Cash Provided by Operating Activities	<u>1,396,332</u>
<u>Cash Flows from Non-Capital Financing Activities</u>	
Grants	2,238,361
Contribution income	1,563
Contribution expense	(2,054)
Miscellaneous income	(5,671)
Net Cash Provided by Non-Capital Financing Activities	<u>2,232,199</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of capital assets	(12,759,192)
Payments on long-term bonds	8,965,342
Interest paid	(177,066)
Net Cash Used by Capital and Related Financing Activities	<u>(3,970,916)</u>
<u>Cash Flows from Investing Activities</u>	
Interest received	65,395
Increase in restricted cash	(272,448)
Net Cash Used by Investing Activities	<u>(207,053)</u>
Net Decrease in Cash and Cash Equivalents	(549,438)
Cash and Cash Equivalents - beginning of year	<u>2,023,864</u>
Cash and Cash Equivalents - end of year	<u>\$ 1,474,426</u>

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

	<u>Business-Type Activities Water and Sewer Funds</u>
<u>Reconciliation of operating income to net cash provided by operating activities:</u>	
Operating income	\$ 234,855
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	309,998
Changes in assets, deferred outflows or resources, liabilities and deferred inflows or resources:	
Change in accounts receivable	7,286
Change in net pension asset	26,896
Change in due from other funds	(201,748)
Change in deferred outflows	18,154
Change in accounts payable	757,423
Change in accrued liabilities	12,450
Change in due to/from other funds	216,750
Change in customer deposits	5,905
Change in compensated absences	6,036
Change in net pension liability	8,123
Change in net OPEB liability	(2,173)
Change in deferred inflows	(3,623)
Total Adjustments	<u>1,161,477</u>
Net Cash Provided by Operating Activities	<u>\$ 1,396,332</u>

This page is left blank intentionally.

NOTES TO FINANCIAL STATEMENTS

This page is left blank intentionally.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 1,454, and it serves approximately 2,106 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
SEPTEMBER 30, 2025

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).

In evaluating the City's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit was made based on the guidance set forth in GASB Statement No. 61. The component unit discussed below has been included based on this criterion.

The Bruceville-Eddy Economic Development Corporation is included as a component unit because of its operational and financial relationship with the City. The Corporation receives its primary funding from a sales tax assessed by the City, and the city appoints the members of the governing board. The Corporation was created by the City to enhance the economic development of the Bruceville-Eddy community. The Bruceville-Eddy Economic Development Corporation is presented as a discretely presented component unit in the government-wide statement of net position and statement of activities.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (the statement of net position and the statement of activities) present information of all the non-fiduciary activities of the primary government and its component unit. These statements present summaries of governmental and business-type activities for the City accompanied by a total column.

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/from on the Governmental Fund Balance Sheet. All 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.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

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).

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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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.

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or legally restricted by outside parties for use for a specific purpose. GASB No. 54 requires governmental fund balances to be reported in one of five classifications. These five classifications are non-spendable, restricted, committed, assigned and unassigned.

Non-spendable fund balances are either not in spendable form or are legally 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. 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:

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

Public Safety- Funds restricted from criminal asset forfeiture programs to be used only for the benefit of the police department.

Other:

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

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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Customer Deposits- Funds restricted 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.

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. A percentage of fines collected by the City are restricted and their use limited by state statute.

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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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.

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:

Non-spendable 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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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.

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 contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 City of Bruceville-Eddy'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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 three items that qualify for reporting in this category. They are amounts related to pension and OPEB plans through TMRS and deferred lease income.

F. ADOPTION OF NEW AND FUTURE ACCOUNTING STANDARDS

The GASB has issued the following statements which will become effective in the current year.

Statement No. 101, *Compensated Absences* – This statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The objective is achieved by aligning the recognition and measurement guidance under a model and by amending certain previously required disclosures. This statement was implemented in fiscal year 2025, which had no impact on beginning of year net position.

The GASB has issued the following statements which will become effective in future years:

Statement No. 103, *Financial Reporting Model Improvements* – This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This statement will be implemented in fiscal year 2026.

Statement No. 104, *Disclosure of Certain Capital Assets* – This statement requires certain type of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement 87, *Leases*, intangible right-to-use assets recognized in accordance with Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement 96, *Subscription-Based Information Technology Arrangements*, also should be disclosed separately. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class. This statement will be implemented in fiscal year 2026.

Statement No. 105, *Subsequent Events* - This statement will improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This statement will be implemented in fiscal year 2027.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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.

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.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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	\$ 795,854
2. Collateralized by pledged securities	3,659,557
3. Uninsured and uncollateralized	<u>-</u>
 Total Bank Balance	 <u>\$ 4,455,411</u>
 Carrying Amount	 <u>\$ 4,244,606</u>

B. RESTRICTED CASH

The City had restricted cash of \$ 156,048 in the General Fund, \$ 427,212 in the Water Fund and \$ 263,312, in the sewer fund as of September 30, 2025. 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, sewer system construction and to set aside monies that are restricted by revenue sources as to use.

C. RECEIVABLES

Receivables at September 30, 2025 for the government's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Water Fund
Tax receivables	\$ 55,843	\$ -
Less: allowance for uncollectible accounts	(33,414)	-
Tax receivable, net	<u>22,429</u>	<u>-</u>
Accounts receivable	-	184,026
Less: allowance for uncollectible accounts	<u>-</u>	<u>(1,452)</u>
Total Receivables	<u>\$ 22,429</u>	<u>\$ 182,574</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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, 2025, were:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 58,258	\$ -
Water Fund	1,110,362	-
Sewer Fund	-	1,168,620
	<u>-</u>	<u>1,168,620</u>
Total All Funds	<u>\$ 1,168,620</u>	<u>\$ 1,168,620</u>

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reclassifications (Deletions)	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 649,610	\$ -	\$ -	\$ 649,610
Total capital assets, not being depreciated	<u>649,610</u>	<u>-</u>	<u>-</u>	<u>649,610</u>
Capital assets, being depreciated:				
Buildings and improvements	320,592	4,551	-	325,143
Machinery and equipment	986,475	-	-	986,475
Infrastructure	363,885	-	-	363,885
Total capital assets, being depreciated	<u>1,670,952</u>	<u>4,551</u>	<u>-</u>	<u>1,675,503</u>
Less accumulated depreciation for:				
Buildings and improvements	(126,071)	(11,141)	-	(137,212)
Machinery and equipment	(624,072)	(104,069)	-	(728,141)
Infrastructure	(217,946)	(15,485)	-	(233,431)
Total accumulated depreciation	<u>(968,089)</u>	<u>(130,695)</u>	<u>-</u>	<u>(1,098,784)</u>
Total capital assets, being depreciated, net	<u>702,863</u>	<u>(126,144)</u>	<u>-</u>	<u>576,719</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 1,352,473</u>	<u>\$ (126,144)</u>	<u>\$ -</u>	<u>\$ 1,226,329</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

	Beginning Balance	Additions	Reclassifications (Deletions)	Ending Balance
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 559,183	\$ -	\$ -	\$ 559,183
Construction in progress	1,993,030	12,622,554	(1,077,086)	13,538,498
Total capital assets, not being depreciated	<u>2,552,213</u>	<u>12,622,554</u>	<u>(1,077,086)</u>	<u>14,097,681</u>
Capital assets, being depreciated:				
Buildings and improvements	185,113	-	-	185,113
Water facilities	6,217,099	1,192,725	-	7,409,824
Machinery and equipment	1,093,922	20,999	-	1,114,921
Total capital assets, being depreciated	<u>7,496,134</u>	<u>1,213,724</u>	<u>-</u>	<u>8,709,858</u>
Less accumulated depreciation for:				
Buildings and improvements	(138,855)	(1,779)	-	(140,634)
Water facilities	(3,771,825)	(204,824)	-	(3,976,649)
Machinery and equipment	(636,382)	(103,395)	-	(739,777)
Total accumulated depreciation	<u>(4,547,062)</u>	<u>(309,998)</u>	<u>-</u>	<u>(4,857,060)</u>
Total capital assets, being depreciated, net	<u>2,949,072</u>	<u>903,726</u>	<u>-</u>	<u>3,852,798</u>
Business-Type Activities				
Capital Assets, Net	<u>\$ 5,501,285</u>	<u>\$ 13,526,280</u>	<u>\$ (1,077,086)</u>	<u>\$ 17,950,479</u>

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

Governmental Activities:	
General government	\$ 11,141
Public safety	104,069
Highways and streets	<u>15,485</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 130,695</u>
Business-Type activities:	
Water and sewer	<u>\$ 309,998</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 309,998</u>

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

F. LONG-TERM DEBT

The City's long-term debt at September 30, 2025 is comprised of the following individual issues:

Proprietary Water Fund Revenue Bonds:

\$ 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 \$ 113,000 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. \$ 730,000

\$ 395,000 Series 2015 Certificates of Obligation, maturing September 2030; interest rate at 4.25%; annual principal payments ranging from \$ 35,000 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. 195,000

Proprietary Sewer Fund Revenue Bonds:

\$ 5,861,000 Series 20204A Certificates of Obligation, maturing September 2064; one certificate with interest rate of 2.6250%; annual principal payments are due per the bonds' maturity dates schedule starting in 2027. Interest is due each March and September; secured by the revenues of the City's sewer system. 5,861,000

\$ 3,614,000 Series 20204B Certificates of Obligation, maturing September 2064; one certificate with interest rate of 2.7500%; annual principal payments are due per the bonds' maturity dates schedule starting in 2027. Interest is due each March and September; secured by the revenues of the City's sewer system. 3,614,000

Total Proprietary Long-Term Debt 10,400,000

Less Current Portion (270,000)

Total Long-Term Debt \$ 10,130,000

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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

Water Revenue Bonds - Series 2013

Year Ending September 30,

	Principal	Interest	Total
2026	\$ 233,000	\$ 31,025	\$ 264,025
2027	243,000	21,123	264,123
2028	254,000	10,825	264,825
Total	<u>\$ 730,000</u>	<u>\$ 62,973</u>	<u>\$ 792,973</u>

Water Revenue Bonds - Series 2015

Year Ending September 30,

	Principal	Interest	Total
2026	\$ 37,000	\$ 8,288	\$ 45,288
2027	38,000	6,715	44,715
2028	39,000	5,100	44,100
2029	40,000	3,443	43,443
2030	41,000	1,743	42,743
Total	<u>\$ 195,000</u>	<u>\$ 25,289</u>	<u>\$ 220,289</u>

Sewer Fund Revenue Bonds - Series 2024A

Year Ending September 30,

	Principal	Interest	Total
2026	\$ -	\$ 153,851	\$ 153,851
2027	92,000	153,851	245,851
2028	94,000	151,436	245,436
2029	97,000	148,969	245,969
2030	99,000	146,423	245,423
2031-2035	536,000	691,714	1,227,714
2036-2040	611,000	617,531	1,228,531
2041-2045	695,000	533,032	1,228,032
2046-2050	791,000	436,931	1,227,931
2051-2055	901,000	327,495	1,228,495
2056-2060	1,026,000	202,781	1,228,781
2061-2064	919,000	60,979	979,979
	<u>\$ 5,861,000</u>	<u>\$ 3,624,993</u>	<u>\$ 9,485,993</u>

Sewer Fund Revenue Bonds - Series 2024B

Year Ending September 30,

	Principal	Interest	Total
2026	\$ -	\$ 99,385	\$ 99,385
2027	55,000	99,385	154,385
2028	57,000	97,873	154,873
2029	58,000	96,305	154,305
2030	60,000	94,710	154,710
2031-2035	324,000	447,975	771,975
2036-2040	370,000	400,950	770,950
2041-2045	426,000	347,050	773,050
2046-2050	487,000	285,258	772,258
2051-2055	560,000	214,363	774,363
2056-2060	639,000	133,155	772,155
2061-2064	578,000	40,288	618,288
	<u>\$ 3,614,000</u>	<u>\$ 2,356,697</u>	<u>\$ 5,970,697</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Compensated absences	\$ 14,692	\$ 15,737	\$ -	\$ 30,429	\$ -
Pension liability	-	13,632	-	13,632	-
OPEB liability	24,367	2,835	-	27,202	-
Governmental Activity					
Long-Term Liabilities	<u>\$ 39,059</u>	<u>\$ 32,204</u>	<u>\$ -</u>	<u>\$ 71,263</u>	<u>\$ -</u>
Business-Type Activities:					
Revenue Bonds Payable	\$ 1,331,000	\$ 9,328,000	\$ (259,000)	\$ 10,400,000	\$ 270,000
Notes Payable	103,658	-	(103,658)	-	-
Compensated absences	12,868	6,036	-	18,904	-
Pension liability	-	8,123	-	8,123	-
OPEB liability	18,383	-	(2,173)	16,210	-
Business-Type Activity					
Long-Term Liabilities	<u>\$ 1,465,909</u>	<u>\$ 9,342,159</u>	<u>\$ (364,831)</u>	<u>\$ 10,443,237</u>	<u>\$ 270,000</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, 2025, levy was based was \$ 109,251,310. The tax rate for the 2025 tax roll was \$ 0.46 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
SEPTEMBER 30, 2025

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 \$ 2,235 for these services during the fiscal year ended September 30, 2025.

H. EMPLOYEE RETIREMENT PLAN

Plan Description

The City participates as one of more than nine hundred 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 annual comprehensive financial report that can be obtained at www.tmrs.com.

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

Benefits Provided

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

At retirement, the employee's benefit is calculated based on the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest. The retiring employee may select one of seven monthly benefit payment options. Employees 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 total employee 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	20 years
Updated service credit	100% Repeating Transfers
COLA	30%; Non-Retroactive
Supplemental death benefit to active employees	Yes
Supplemental death benefit to retirees	Yes

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Employees Covered by Benefit Terms.

At the December 31, 2024 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	29
Active employees	15
Total	52

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 compensation during the fiscal year. The contribution rates for the City were 7.58% and 5.76% in calendar years 2025 and 2024, respectively. Accordingly, contributions to TMRS for the fiscal year ended September 30, 2025, were \$ 50,105 and were equal to the required contributions.

Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions.

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% 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
SEPTEMBER 30, 2025

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for active, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled 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 the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, 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 by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.10%
Core Fixed Income	6.0%	5.00%
Non-Core Fixed Income	6.0%	6.80%
Hedge Funds	5.0%	6.40%
Private Equity	13.0%	8.50%
Private Debt	13.0%	8.20%
Real Estate	12.0%	6.70%
Infrastructure	6.0%	6.00%
Other Private Markets	4.0%	7.30%
Total	100.0%	

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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 (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at December 31, 2023	\$ 1,628,104	\$ 1,690,650	\$ (62,546)
Changes for the year:			
Service cost	106,623	-	106,623
Interest	117,096	-	117,096
Changes of benefit terms	88,925	-	88,925
Difference between expected and actual experience	39,824	-	39,824
Changes of assumptions	-	-	-
Contributions - employer	-	40,956	(40,956)
Contributions - employee	-	53,388	(53,388)
Net investment income	-	174,976	(174,976)
Benefit payments, including refunds of employee contributions	(71,161)	(71,161)	-
Administrative expense	-	(1,127)	1,127
Other	-	(26)	26
Net changes	281,307	197,006	84,301
Balance at December 31, 2024	<u>\$ 1,909,411</u>	<u>\$ 1,887,656</u>	<u>\$ 21,755</u>

Sensitivity of the Net Pension Liability (Asset) 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 (asset) 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:

	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
City's net pension liability (asset)	\$ 330,690	\$ 21,755	\$ (228,009)

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2025 the City recognized pension expense of \$ 162,760. At September 30, 2025 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 38,620	\$ -
Changes in actuarial assumptions	-	430
Difference between projected and actual investment earnings	88,858	108,790
Sub-total	127,478	109,220
Contributions subsequent to the measurement date	41,696	-
Total	<u>\$ 169,174</u>	<u>\$ 109,220</u>

A total of \$ 41,696 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability for the year ending September 30, 2026.

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

Measurement Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 21,410
2026	33,637
2027	(24,620)
2028	(12,169)
2029	-
Thereafter	-
Total	<u>\$ 18,258</u>

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

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 benefits to both active employees and retirees for plan years 2025 and 2024.

Employees Covered by Benefit Terms

At the December 31, 2024 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	15
Total	25

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.36% for 2025 and 0.39% for 2024, of which 0.26% and 0.23%, 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, 2025 and 2024 were \$ 2,735 and \$ 3,143, 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
SEPTEMBER 30, 2025

Total Other Post Employment Benefits Liability

Actuarial Assumptions

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS as of December 31, 2023. These assumptions were adopted in 2024 and first used in the December 31, 2024 valuation.

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

For calculating the OPEB liability and the OPEB contribution rates, the mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% 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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% including inflation
Discount rate	4.08%

Changes in the Total Other Post Employment Benefits Liability

	Increase (Decrease)
	Total OPEB Liability
Balance at December 31, 2023	\$ 42,750
Changes for the year:	
Service cost	1,678
Interest on Total OPEB Liability	1,610
Changes of benefit terms	-
Difference between expected and actual experience	1,096
Changes of assumptions	(1,968)
Benefit payments	(1,754)
Net changes	662
Balance at December 31, 2024	\$ 43,412

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 4.08% 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 (3.08%) or 1-percentage-point higher (5.08%) 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".

	1% Decrease 3.08%	Current Discount Rate 4.08%	1% Increase 5.08%
Total OPEB liability	\$ 50,344	\$ 43,412	\$ 37,860

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

For the year ended September 30, 2025, the City recognized OPEB expense of \$ 607. At September 30, 2025 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in actual vs assumption	\$ 1,708	\$ 3,467
Changes in assumptions and other inputs	3,758	9,245
Contributions subsequent to the measurement date	1,430	-
Total	<u>\$ 6,896</u>	<u>\$ 12,712</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$ 1,430 will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2025 (i.e., recognized in the City's financial statement September 30, 2026). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (2,511)
2026	(3,993)
2027	(1,026)
2028	296
2029	62
Thereafter	(74)
Total	<u>\$ (7,246)</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 \$ 3.50 per thousand gallons) and the minimum take (13,203,000 gallons) for the City; the City is committed to pay an estimated monthly amount of \$ 46,211 for water during the fiscal year ending September 30, 2026, under this contract.

K. 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.

L. COMPENSATED ABSENCES

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, four types of leave qualify for liability recognition for compensated absences – vacation, sick leave, compensatory time and police department holiday. The liability for compensated absences is reported as incurred in government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Employees accrue vacation leave based on the number of years employed up to a maximum of 20 days per year. Employees accrue vacation annually on the date of their anniversary with the City, and on that date any unused vacation time from the pervious year rolls into personal vacation up to 80 hours. Compensatory time is earned on an employee-by-employee basis and is earned if overtime was worked which will be given as compensatory time rather than overtime payment. Compensatory time can be accrued up the 40 hours and a max of 40 hours is allowed to carry over. Police department holiday is earned in the event that an officer works on a holiday, this time is given as police holiday time to be used at a later date. Police department holiday can be carried over up to 40 hours. Sick leave benefits are earned at a rate of 40 hours per year. Sick leave accumulates up to six weeks. In the event of termination, employees are reimbursed for all accumulated vacation days, however personal vacation is not reimbursed. All compensatory time an employee has remaining in the event of termination is reimbursed. Police department holiday is not reimbursed in the event of termination. Reimbursement is not made for accrued sick leave in the event of termination.

M. EXTRAORDINARY ITEM

During the year ended September 30, 2025, the City entered into litigation with Black Rock Construction regarding delays in the construction of the new sewer system. As a result of the litigation, the City paid out legal settlement of \$1,250,000. The settlement was paid out of the general fund, and no payment is outstanding at September 30, 2025.

N. SUBSEQUENT EVENTS

Management has reviewed and evaluated subsequent events through February 27, 2026, the date of the independent auditor's report.

This page is left blank intentionally.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BRUCEVILLE-EDDY, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
(UNAUDITED)

Measurement Date December 31,	2015	2016	2017	2018
Total Pension Liability				
Service cost	\$ 59,965	\$ 70,311	\$ 72,681	\$ 78,723
Interest (on the total pension liability)	57,485	62,206	69,034	74,069
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(2,980)	14,860	(18,354)	6,329
Changes of assumptions	28,121	-	-	-
Benefit payments, including refunds of employee contributions	(44,461)	(50,341)	(44,461)	(59,130)
Net change in total pension liability	98,130	97,036	78,900	99,991
Total pension liability - beginning	813,457	911,587	1,008,623	1,087,523
Total pension liability - ending (a)	\$ 911,587	\$ 1,008,623	\$ 1,087,523	\$ 1,187,514
Plan Fiduciary Net Position				
Contributions - employer	\$ 22,932	\$ 24,767	\$ 30,179	\$ 34,245
Contributions - employee	34,154	38,785	40,315	43,909
Net investment income	1,351	62,762	139,115	(34,884)
Benefit payments, including refunds of employee contributions	(44,461)	(50,341)	(44,461)	(59,130)
Administrative expense	(823)	(708)	(721)	(677)
Other	(41)	(38)	(37)	(34)
Net change in plan fiduciary net position	13,112	75,227	164,390	(16,571)
Plan fiduciary net position - beginning	915,861	928,973	1,004,200	1,168,590
Plan fiduciary net position - ending (b)	\$ 928,973	\$ 1,004,200	\$ 1,168,590	\$ 1,152,019
City's net pension liability (asset) - ending (a) - (b)	\$ (17,386)	\$ 4,423	\$ (81,067)	\$ 35,495
Plan fiduciary net position as a percentage of the total pension liability	101.91%	99.56%	107.45%	97.01%
Covered-employee payroll	\$ 487,917	\$ 554,066	\$ 575,922	\$ 627,274
City's net pension liability (asset) as a percentage of covered-employee payroll	-3.56%	0.80%	-14.08%	5.66%

2019	2020	2021	2022	2023	2024
\$ 77,613	\$ 66,573	\$ 65,339	\$ 73,427	\$ 91,057	\$ 106,623
79,197	79,528	84,490	90,878	99,910	117,096
-	-	-	-	27,324	88,925
(62,632)	(12,380)	(5,216)	(15,640)	28,363	39,824
1,052	-	-	-	(1,064)	-
(106,070)	(63,550)	(55,627)	(52,412)	(49,570)	(71,161)
(10,840)	70,171	88,986	96,253	196,020	281,307
1,187,514	1,176,674	1,246,845	1,335,831	1,432,084	1,628,104
<u>\$ 1,176,674</u>	<u>\$ 1,246,845</u>	<u>\$ 1,335,831</u>	<u>\$ 1,432,084</u>	<u>\$ 1,628,104</u>	<u>\$ 1,909,411</u>
\$ 31,551	\$ 30,175	\$ 26,074	\$ 30,635	\$ 31,437	\$ 40,956
42,148	36,927	35,788	42,131	48,918	53,388
177,542	98,090	181,471	(115,231)	171,652	174,976
(106,070)	(63,550)	(55,627)	(52,412)	(49,570)	(71,161)
(1,006)	(637)	(843)	(1,001)	(1,097)	(1,127)
(31)	(25)	6	1,194	(8)	(26)
144,134	100,980	186,869	(94,684)	201,332	197,006
1,152,019	1,296,153	1,397,133	1,584,002	1,489,318	1,690,650
<u>\$ 1,296,153</u>	<u>\$ 1,397,133</u>	<u>\$ 1,584,002</u>	<u>\$ 1,489,318</u>	<u>\$ 1,690,650</u>	<u>\$ 1,887,656</u>
<u>\$ (119,479)</u>	<u>\$ (150,288)</u>	<u>\$ (248,171)</u>	<u>\$ (57,234)</u>	<u>\$ (62,546)</u>	<u>\$ 21,755</u>
110.15%	112.05%	118.58%	104.00%	103.84%	98.86%
\$ 602,118	\$ 527,523	\$ 511,256	\$ 601,864	\$ 698,823	\$ 737,085
-19.84%	-28.49%	-48.54%	-9.51%	-8.95%	2.95%

**CITY OF BRUCEVILLE-EDDY, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended September 30,	2016	2017	2018	2019	2020
Actuarially Determined Contribution	\$ 23,518	\$ 27,827	\$ 33,936	\$ 35,535	\$ 31,743
Contributions in relation to the actuarially determined contribution	23,518	27,827	33,936	35,535	31,743
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$520,306	\$552,658	\$628,394	\$613,795	\$568,158
Contributions as a percentage of covered employee payroll	4.52%	5.04%	5.40%	5.79%	5.59%

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.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 Years (longest amortization ladder)
Asset Valuation Method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes Adopted 30% non-retroactive repeating COLA.

See independent auditor's report.

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 26,413	\$ 28,463	\$ 31,559	\$ 38,960	\$ 50,105
<u>26,413</u>	<u>28,463</u>	<u>31,559</u>	<u>38,960</u>	<u>50,105</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$503,699	\$558,949	\$698,253	\$737,085	\$743,551
5.24%	5.09%	4.52%	5.29%	6.74%

CITY OF BRUCEVILLE-EDDY, TEXAS
SUPPLEMENTAL DEATH BENEFIT FUND
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT FISCAL YEARS
(UNAUDITED)

Measurement Date December 31,	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ 1,382	\$ 1,756	\$ 1,626	\$ 1,846	\$ 2,556	\$ 2,830	\$ 1,328	\$ 1,678
Interest (on the total OPEB liability)	1,392	1,417	1,538	1,471	1,178	1,124	1,587	1,610
Changes of benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	-	(1,215)	91	(4,568)	(1,750)	(5,293)	1,111	1,096
Changes of assumptions	3,421	(2,866)	9,015	7,048	1,650	(17,424)	1,658	(1,968)
Benefit payments, including refunds of employee contributions	(403)	(376)	(361)	(317)	(1,227)	(1,866)	(2,936)	(1,754)
Net Change in Total OPEB Liability	5,792	(1,284)	11,909	5,480	2,407	(20,629)	2,748	662
Total OPEB Liability - Beginning	36,327	42,119	40,835	52,744	58,224	60,631	40,002	42,750
Total OPEB Liability - Ending (a)	\$ 42,119	\$ 40,835	\$ 52,744	\$ 58,224	\$ 60,631	\$ 40,002	\$ 42,750	\$ 43,412
Covered Employee Payroll	\$575,922	\$627,274	\$602,118	\$527,523	\$511,256	\$601,864	\$698,823	\$737,085
Net OPEB Liability as a Percentage of Covered Employee Payroll	7.31%	6.51%	8.76%	11.04%	11.86%	6.65%	6.12%	5.89%

Notes to Schedule:

This schedule is intended to present information for ten years. However, information prior to 2017 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
SUPPLEMENTAL DEATH BENEFIT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST EIGHT FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended September 30,	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 377	\$ 368	\$ 341	\$ 1,209	\$ 2,024	\$ 3,556	\$ 3,143	\$ 2,735
Contributions in relation to the actuarially determined contribution	377	368	341	1,209	2,024	3,556	3,143	2,735
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,470
Covered employee payroll	\$628,394	\$613,795	\$568,158	\$503,699	\$558,949	\$698,253	\$737,085	\$743,551
Contributions as a percentage of covered employee payroll	0.06%	0.06%	0.06%	0.24%	0.36%	0.51%	0.43%	0.37%

Valuation Date: 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	3.60% to 11.85% including inflation
Discount rate*	4.08%
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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality 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 the most recent Scale MP-2021 (with immediate convergence) 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 2017 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, 2025
with Comparative Totals for the Year Ended September 30, 2024

	2025				2024
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
<u>Revenues</u>					
Property taxes	\$ 505,580	\$ 505,580	\$ 508,081	\$ 2,501	\$ 469,936
Sales and miscellaneous taxes	137,500	137,500	174,416	36,916	164,652
Franchise taxes	57,000	57,000	52,248	(4,752)	53,405
Fines and forfeitures	318,975	318,975	330,554	11,579	346,607
Licenses and permits	37,550	37,550	72,593	35,043	144,456
Interest income	90,000	90,000	109,607	19,607	124,825
Grant revenue	500,000	500,000	-	(500,000)	-
Miscellaneous income	66,833	65,833	58,238	(7,595)	135,470
Total Revenues	1,713,438	1,712,438	1,305,737	(406,701)	1,439,351
<u>Expenditures</u>					
General government:					
Salaries & wages	178,144	173,720	173,718	2	133,884
Payroll taxes and insurance	104,282	71,608	71,602	6	49,374
Administrative costs	95,676	116,020	114,953	1,067	99,093
Utilities	18,400	15,120	15,119	1	17,677
Legal and accounting	34,625	21,572	21,571	1	22,787
Repairs and maintenance	11,300	13,644	12,643	1,001	10,531
Public safety:					
Salaries & wages	380,678	323,823	323,815	8	316,966
Payroll taxes and insurance	143,732	125,908	125,903	5	114,092
Operating costs	214,095	160,268	160,350	(82)	163,942
Equipment	30,000	40,593	40,592	1	70,932
Legal and accounting	35,625	22,657	22,656	1	36,004
Repairs and maintenance	23,650	20,173	20,800	(627)	38,931
Highways and streets:					
Streets	75,231	70,924	70,923	1	72,223
Capital outlay	525,000	693,778	-	693,778	203,449
Total Expenditures	1,870,438	1,869,808	1,174,645	695,163	1,349,885
Excess (deficiency) of revenues over expenditures	(157,000)	(157,370)	131,092	288,462	89,466
<u>Other Financing Sources (Uses)</u>					
Transfers in	156,000	156,000	-	(156,000)	-
Transfers out	-	-	-	-	(30,933)
Total Other Financing Sources	156,000	156,000	-	(156,000)	(30,933)
<u>Extraordinary Items</u>					
Legal settlement expense	-	-	(1,250,000)	(1,250,000)	-
Total Extraordinary Items	-	-	(1,250,000)	(1,250,000)	-
Net change in fund balance	(1,000)	(1,370)	(1,118,908)	(1,117,538)	58,533
Fund Balance - beginning of year	3,079,641	3,079,641	3,079,641	-	3,021,108
Fund Balance - end of year	\$ 3,078,641	\$ 3,078,271	\$ 1,960,733	\$ (1,117,538)	\$ 3,079,641

See independent auditor's report.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO REQUIRED BUDGETARY INFORMATION
SEPTEMBER 30, 2025

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 City Council legally enacts the budget.
 - 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>		
Operating costs	\$	82
Repairs and Maintenance		627

See independent auditor's report.

This page is left blank intentionally.

INDIVIDUAL FUND FINANCIAL STATEMENTS

This page is left blank intentionally.

CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE BALANCE SHEETS - GENERAL FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,805,452	\$ 2,943,236
Taxes receivable, net	22,429	19,571
Due from other funds	58,258	43,256
Cash and cash equivalents, restricted	<u>156,048</u>	<u>165,277</u>
Total Assets	<u><u>\$ 2,042,187</u></u>	<u><u>\$ 3,171,340</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,171	\$ 12,690
State criminal costs and fees payable	27,979	40,777
Other accrued expenses	<u>9,163</u>	<u>7,949</u>
Total Liabilities	<u>48,313</u>	<u>61,416</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenues - property tax	22,429	19,571
Unavailable revenues - lease income	<u>10,712</u>	<u>10,712</u>
Total Deferred Inflows of Resources	<u>33,141</u>	<u>30,283</u>
<u>FUND BALANCES</u>		
Restricted for:		
Court technology and building security	5,699	717
Public safety	139,461	155,635
Child safety	10,888	8,925
Unassigned	<u>1,804,685</u>	<u>2,914,364</u>
Total Fund Balances	<u>1,960,733</u>	<u>3,079,641</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 2,042,187</u></u>	<u><u>\$ 3,171,340</u></u>

See independent auditor's report.

CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION – WATER FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 1,474,426	\$ 1,926,839
Accounts receivable, net	182,574	189,860
Total current assets	<u>1,657,000</u>	<u>2,116,699</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	303,257	293,572
Certificate of deposits	67,720	65,253
Customer deposits	56,735	59,751
Net pension asset	-	26,896
Due from other funds	1,110,362	908,614
Capital assets:		
Land	476,262	476,262
Construction in progress	240,172	1,077,086
Buildings and improvements	185,113	185,113
Water facilities	7,409,824	6,217,099
Machinery and equipment	1,114,920	1,093,921
Less: accumulated depreciation	<u>(4,857,060)</u>	<u>(4,547,062)</u>
Total capital assets	<u>4,569,231</u>	<u>4,502,419</u>
Total Assets	<u>7,764,305</u>	<u>7,973,204</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to pensions	63,168	79,982
Deferred amounts related to OPEB	2,575	3,915
Total Deferred Outflows of Resources	<u>65,743</u>	<u>83,897</u>

See independent auditor's report.

	2025	2024
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	96,799	305,840
Retainage payable	5,897	-
Other accrued liabilities	10,721	11,001
Customer deposits	53,319	47,414
Liabilities payable from restricted assets:		
Bonds and notes payable - current portion	270,000	362,658
Total current liabilities	436,736	726,913
Noncurrent liabilities:		
Compensated absences	18,904	12,868
Net pension liability	8,123	-
Net OPEB liability	16,210	18,383
Liabilities payable from restricted assets:		
Bonds and notes payable	655,000	925,000
Total Liabilities	1,134,973	1,683,164

DEFERRED INFLOWS OF RESOURCES

Deferred amounts related to pensions	40,781	41,905
Deferred amounts related to OPEB	4,747	7,246
Total Deferred Inflows of Resources	45,528	49,151

NET POSITION

Net investment in capital assets	3,638,334	3,214,761
Restricted for:		
Debt service	303,257	293,572
Capital projects	67,720	65,253
Customer deposits	56,735	59,751
Unrestricted	2,583,501	2,691,449
Total Net Position	\$ 6,649,547	\$ 6,324,786

This page is left blank intentionally.

CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE STATEMENT OF NET POSITION - SEWER FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ -	\$ 97,025
Total current assets	<u>-</u>	<u>97,025</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	263,312	-
Capital assets:		
Land	82,922	82,922
Construction in progress	13,298,326	915,944
Total capital assets	<u>13,381,248</u>	<u>998,866</u>
 Total Assets	 13,644,560	 1,095,891
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	450,342	96,841
Retainage payable	607,066	-
Grant advance	12,730	-
Due to other funds	1,168,620	951,870
Total current liabilities	<u>2,238,758</u>	<u>1,048,711</u>
Noncurrent liabilities:		
Bonds and notes payable	<u>9,475,000</u>	<u>147,000</u>
 Total Liabilities	 <u>11,713,758</u>	 <u>1,195,711</u>
<u>NET POSITION</u>		
Net investment in capital assets	3,299,182	998,866
Unrestricted (deficit)	<u>(1,368,380)</u>	<u>(1,098,686)</u>
 Total Net Position	 <u>\$ 1,930,802</u>	 <u>\$ (99,820)</u>

This page is left blank intentionally.



**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, the aggregate discretely presented component units, each major fund and aggregate remaining fund information of the City, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 27, 2026.

Report on 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2025-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 to be significant deficiencies.

**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)**

Report on Compliance and Other Matters

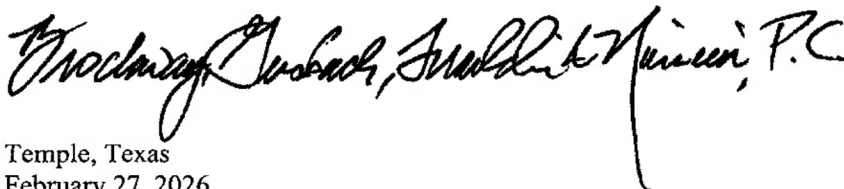
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002 and 2025-003.

City of Bruceville-Eddy's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
February 27, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Bruceville-Eddy, Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-002 and 2025-003. Our opinion on each major federal program is not modified with respect to these matters.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-003 to be material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mocharry Qusba, Shalita Nunez, P.C.

Temple, Texas
February 27, 2026

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs</i>			
Department of Housing and Urban Development			
Community Development Block Grants			
Community Development Block Grants - 2025	14.228		\$ 27,500
Total Community Development Block Grants			27,500
<i>Total Department of Housing and Urban Development</i>			27,500
United States Department of Agriculture			
Water and Waste Disposal Systems for Rural Communities			
Water and Waste Disposal Systems for Rural Communities	10.760		12,369,284
Total Water and Waste Disposal Systems for Rural Communities			12,369,284
<i>Total United States Department of Agriculture</i>			12,369,284
<i>Total Other Programs</i>			12,396,784
<i>Total Expenditures of Federal Awards</i>			<u>\$ 12,396,784</u>

The accompanying notes are an integral part of this schedule

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Bruceville-Eddy, Texas. The City's reporting entity is defined in Note I to the City's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

Summary of Significant Accounting Policies

The accompanying schedule of federal and state financial assistance is presented using the modified accrual basis of accounting, which is described in Note I to the City's financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The City has elected not to use the 10% de minimis indirect cost rate allowed under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Loans

In addition to federal awards involving expenditures in 2025, the City has loans in the form of bonds outstanding as of September 30, 2025 with the United States Department of Agriculture. The bonds are related to the Water and Waste Disposal Systems for Rural Communities Program (ALN 10.760).

The remaining balances of the bonds at September 30, 2025, are as follows:

Series 2024A	\$ 5,861,000
Series 2024B	3,614,000
Total	<u>\$ 9,475,000</u>

**CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified:	No
Significant deficiencies identified:	Yes
Noncompliance material to financial statements noted:	No

Federal Awards

Internal control over major programs:	
Material weakness identified:	Yes
Significant deficiencies identified:	Yes

Type of auditor's report issued on compliance for major programs was unmodified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
---	-----

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.760	Water and Waste Disposal Systems for Rural Communities

Dollar threshold used to distinguish between type A and type B programs:	\$ 1,000,000
---	--------------

Auditee qualified as low-risk auditee?	No
--	----

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Section II – Financial Statement Findings:

Finding 2025-001:

<u>Condition:</u>	At the end of the fiscal year under audit the funds held in the sewer fund interest and sinking account did not meet the balance requirements under section 7(d) of Ordinance No. O 6-17-2024-1, and the account was under funded by approximately \$442,736.
<u>Criteria:</u>	Requirements under section 7(d) of Ordinance No. O 6-17-2024-1 authorizing the issuance of a Texas combination tax and revenue certificate of obligation with the United States Department of Agriculture.
<u>Cause of Condition:</u>	Funds were not deposited or transferred into the Revenue bond 2024 interest and sinking account to meet the balance requirements.
<u>Effect of Condition:</u>	Effect is a state of material non-compliance with the established debt covenants.
<u>Recommendation:</u>	Deposit or transfer funds from system revenues or ad valorem taxes into the designated interest and sinking account in order to bring the balance of the account into compliance with the debt covenant.

**CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025**

Section III – Federal Award Findings and Questioned Costs:

Finding 2025-002:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

<u>Condition:</u>	The City has not adopted written policies or procedures regarding the determination of allowable costs in accordance with Uniform Guidance.
<u>Criteria:</u>	CFR 200.302(b)(7)
<u>Cause of Condition:</u>	Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.
<u>Effect of Condition:</u>	Effect is a state of non-compliance which may impact future grant awards or failure to identify and reject un-allowed costs charged to grant programs.
<u>Recommendation:</u>	Adopt policies and procedures to become compliant with Uniform Guidance.

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Finding 2025-003:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

Condition: The City has not adopted procedures (controls) to ensure compliance with 2 CFR 200 regarding the preparation and completion of the schedule of expenditures of federal awards and the accompanying notes and disclosures required by Uniform Guidance.

Criteria: 2 CFR 200.510(b)

Cause of Condition: Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.

Effect of Condition: Effect is potential errors in reporting and preparation of the schedule of expenditures of federal awards which could cause non-compliance with 2 CFR 200.

Recommendation: Adopt and implement procedures (controls) to become compliant with Uniform Guidance.



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

3/20/26

Per the recommendation for brining the sewer fund interest and sinking account balance to the required approximate amount of \$442,736 in relation to section 7(d) of Ordinance No. O 6-17-2024-1, the City has already implemented a plan of action by making quarterly deposits of \$75,000 into the I&S account until its balance equals the required amount. The first payment was deposited in December 2025, and the next payment will take place in March of this year. We anticipate the final payment to the I&S account to take place in March 2027 and bring us into compliance with the cited regulation.

Per the recommendation to adopt procedures to ensure compliance with 2 CFR 200.510(b) regarding the preparation and completion of the schedule of expenditures of federal awards and accompanying notes, the City demonstrates compliance through the reporting requirements of each funding agency via their specific submittal forms and platforms. However, the City's Finance Director will review 2 CFR 200.510(b) and implement a schedule of expenditures on an annual basis, and will prepare the schedule of expenses of federal awards within the guidelines. This action has already been resolved.

Per the recommendation to adopt a procedure to determine the allowability of cost per 2 CFR 200.302(b)(7), our existing financial management policy covers the allowable cost principles in various sections within the policy. However, we will add in a section to our policy per the federal rule giving a procedure on documenting and determining if specific costs are allowable or not and in conformance. This action should be resolved before October 31st.

Lawrence Cutrone
City Administrator

Esther Moreno
Finance Director

**CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025**

Status of Prior Year Findings and Responses

No findings noted in FY24.

City Council Regular Meeting

AGENDA ITEM D



To: City Council

Subject: Council to discuss, consider, and possibly take action to approve the final plat for property owned by Doris Ann Stewart, being lots 1 & 2, Block 1 of Archie Ln Addition to McLennan County, Texas, recorded in volume 670, page 171 of the deed records of McLennan County and totaling 1.989 acres, further described as 201 Archie Ln, Bruceville, Texas 76630.

Meeting: City Council Regular Meeting – April 23, 2026

Department: Administration

Staff Contact: Lawrence Cutrone, City Administrator

BACKGROUND INFORMATION:

Final plat submitted for review and approval on 201 Archie Ln.

FINANCIAL IMPACT:

All fees have been paid.

POLICY IMPLICATIONS:

Aligns with our City's Comprehensive Plan, Zoning, and Platting regulations.

RECOMMENDATION:

Council to approve the final plat of 201 Archie Ln.

ATTACHMENTS:

Plat Application
Final Plat
MRB review letter

Application for: Check the appropriate box.

- ☒ Preliminary/Final Plat
- ☐ Preliminary Plat
- ☐ Final Plat or Replat
- ☐ Amended Plat
- ☐ Vacating Plat
- ☐ Right-of-Way Dedication

For Office Use Only

Case No. _____
Date Submitted _____
Amount Paid \$ _____
By _____

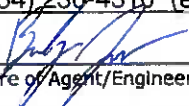
The following information to be supplied by the **APPLICANT**:

Name Jeremy Lightfoot Company Capital Farm Credit
Address 1418 Pinnacle Falls City San Antonio State TX Zip 78260 Telephone _____
(210) 331-8628 Fax _____ E-mail jeremy.lightfoot@capitalfarmcredit.com

 _____
Signature of Applicant _____ Print Name Jeremy Lightfoot

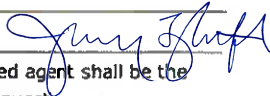
The following information to be supplied by the **AGENT, ENGINEER, or CONTACT PERSON (if different from applicant)**:

Name Bailey Jones Company Bowman Consulting
Address 5054 Franklin Ave City Waco State TX Zip 76724 Telephone _____
(254) 230-4310 (ext. 1510) Fax _____ E-mail bailey.jones@bowman.com

 _____
Signature of Agent/Engineer/Contact _____ Print Name Bailey Jones

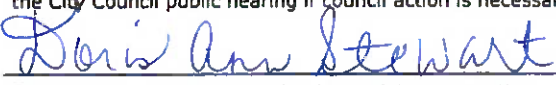
The following information to be supplied by the property **OWNER(S)**. Attach additional sheets if necessary.

Name Doris Ann Stewart Company _____
Address 201 Archie Ln City Bruceville State TX Zip 76630 Telephone _____
(254) 644-1950 Fax _____ E-mail _____

In lieu of representing this application myself as owner of the subject property, I hereby designate Jeremy Lightfoot 
to act in the capacity of my agent for submittal, processing, representation and/or presentation of this request. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this request.

I hereby certify that I am legally authorized to sign this application on behalf of the owner of the property, and to designate the applicant and the agent to represent the owner in this application.

I understand that it is necessary for me or my authorized agent to be present at both the Planning and Zoning Commission public hearing and at the City Council public hearing if council action is necessary.

 _____
Signature of Property Owner/Authorized Representative _____ Print Name Doris Ann Stewart

Location of Request (address if applicable) 210 Archie Lane, Bruceville, Texas 76630
Area of Request (acres or sq. ft.) 1.986 acres
Proposed Subdivision Name Archie Lane Addition
Survey Name H.B. Williams survey Abstract No. 682
Existing Zoning SF-1 Pending Zoning (if Applicable) _____
No. of Lots 2 No. of Dwelling Units _____

Proposed Development or Reason for Request H.B. Williams survey
Please provide separate improvement survey if the property has existing improvements

Application Continued on Back

Planning and Community Development Department

144 Wilcox Drive. • Bruceville-Eddy, TX 76524 • 254.859.5964 • 254.859.5779 fax • www.Bruceville-Eddy.us

Application version 11/21/2019

LEGAL DESCRIPTION

STATE OF TEXAS
COUNTY OF McLENNAN

BEING all that tract of land located in McLennan County, Texas, out of the H.B. Williams Survey, Abstract No. 682 and being all of that called 1.989 acre tract of land described in a deed to Samuel D. Stewart and spouse, Doris A. Stewart as recorded in Volume 670 Page 171 of the Official Public Records of McLennan County, Texas (O.P.R.M.C.T.), and being that same tract of land described in an affidavit to Doris Ann Stewart as in McLennan County Clerk's Document (M.C.C.D.) 2025008366 , and being further described as follows:

BEGINNING at a 1/2-inch iron rod found, having a coordinate of **N: 10458187.69 E: 3261662.81**, in the east line of Christopher Drive (Variable Width Right-of-Way) and being the south corner of said 1.989 acre tract, same being the southeast corner of a called 1.22 acre tract of land described in a deed to Gets Automotive Inc. as recorded in M.C.C.D. 2022014338 of said O.P.R.M.C.T. and the northwest corner of a called 1.04 acre tract of land described in a deed to Scott Douglas Stewart and Spouse, Deana Stewart as recorded in M.C.C.D. 2009034197 of said O.P.R.M.C.T., from which a 1/2-inch iron rod found bears South 59 degrees 18 minutes 45 seconds West, a distance of 51.28 feet for reference;

THENCE North 29 degrees 45 minutes 11 seconds West, 353.11 feet with the common line of said 1.989 acre tract and said 1.22 acre tract to a 1/2-inch iron rod found for the west corner of said 1.989 acre tract, same being the south corner of a called 0.808 acre tract of land described in a deed to Scott Douglas and Deana K. Stewart as recorded in M.C.C.D. 2011006363 of said O.P.R.M.C.T.;

THENCE North 58 degrees 56 minutes 41 seconds East, 243.65 feet with the common line of said 1.989 acre tract and said 0.808 acre tract to a 1/2-inch steel rod capped "VANNOY" found in the west right-of-way line of Archie Lane (Variable Width Right-of-Way) and for the north corner of said 1.989 tract, same being the east corner of said 0.808 acre tract

THENCE South 30 degrees 17 minutes 45 seconds East, 352.30 feet with the common line of said 1.989 acre tract and said Archie Lane to a 1/2-inch steel rod capped "Bowman" set for the east corner of said 1.989 acre tract and in the north line of said 1.04 acre tract, from which a 1/2-inch iron rod found for the east corner of said 1.04 acre tract bears North 58 degrees 46 minutes 18 seconds, a distance of 28.28 feet and South 30 degrees 58 minutes 43 seconds East, a distance of 159.55 feet;

THENCE South 58 degrees 46 minutes 18 seconds West, 247.01 feet with the common line of said 1.989 acre tract and said 1.04 acre tract to the **POINT OF BEGINNING** and containing **1.986 acre** of land.

OWNER'S STATEMENT

STATE OF TEXAS
COUNTY OF McLENNAN

That, Doris Ann Stewart, owners of the tract of land described above, wishing to subdivide same into lot and block do hereby accept the plat attached hereto and titled "FINAL PLAT OF THE ARCHIE LANE ADDITION LOT 1 & 2, BLOCK 1 TO THE CITY OF BRUCEVILLE-EDDY, McLENNAN COUNTY TEXAS, BEING ALL OF THAT TRACT OF LAND DESCRIBED IN A DEED TO DORIS ANN STEWART AS RECORDED IN McLENNAN COUNTY CLERK'S DOCUMENT 2025008366 OF THE OFFICIAL PUBLIC RECORDS OF McLENNAN COUNTY, TEXAS", as its legal subdivision of same. It does hereby deed all rights of way and easements shown hereon to the use of the public forever. Any private improvements placed in said rights of way or easements shall be placed at no risk or obligation to the Public and City of Bruceville-Eddy, Trustee for the Public to hold these easements; the City shall bear no responsibility if such improvements are damaged or destroyed in the utilization of these rights of way or easements. The sale of all lots shown on this plat shall be made therewith, subject to all restrictions and the conditions recorded in McLennan County, Texas Real Property Records pertaining to such subdivision.

By: Doris Ann Stewart
210 Archie Ln
Bruceville, Texas 76630

STATE OF TEXAS
COUNTY OF McLENNAN

Before me, the undersigned authority, Notary Public in and for the State of Texas, on this day personally appeared, Doris Ann Stewart known to me to be the person whose name is subscribed to the foregoing instrument and he acknowledged to me that she executed the same for the purposes and considerations therein expressed.

Given under my hand and seal of office this the ____ day of _____, 2026.

Notary Public in and for the State of Texas
My Commission Expires _____

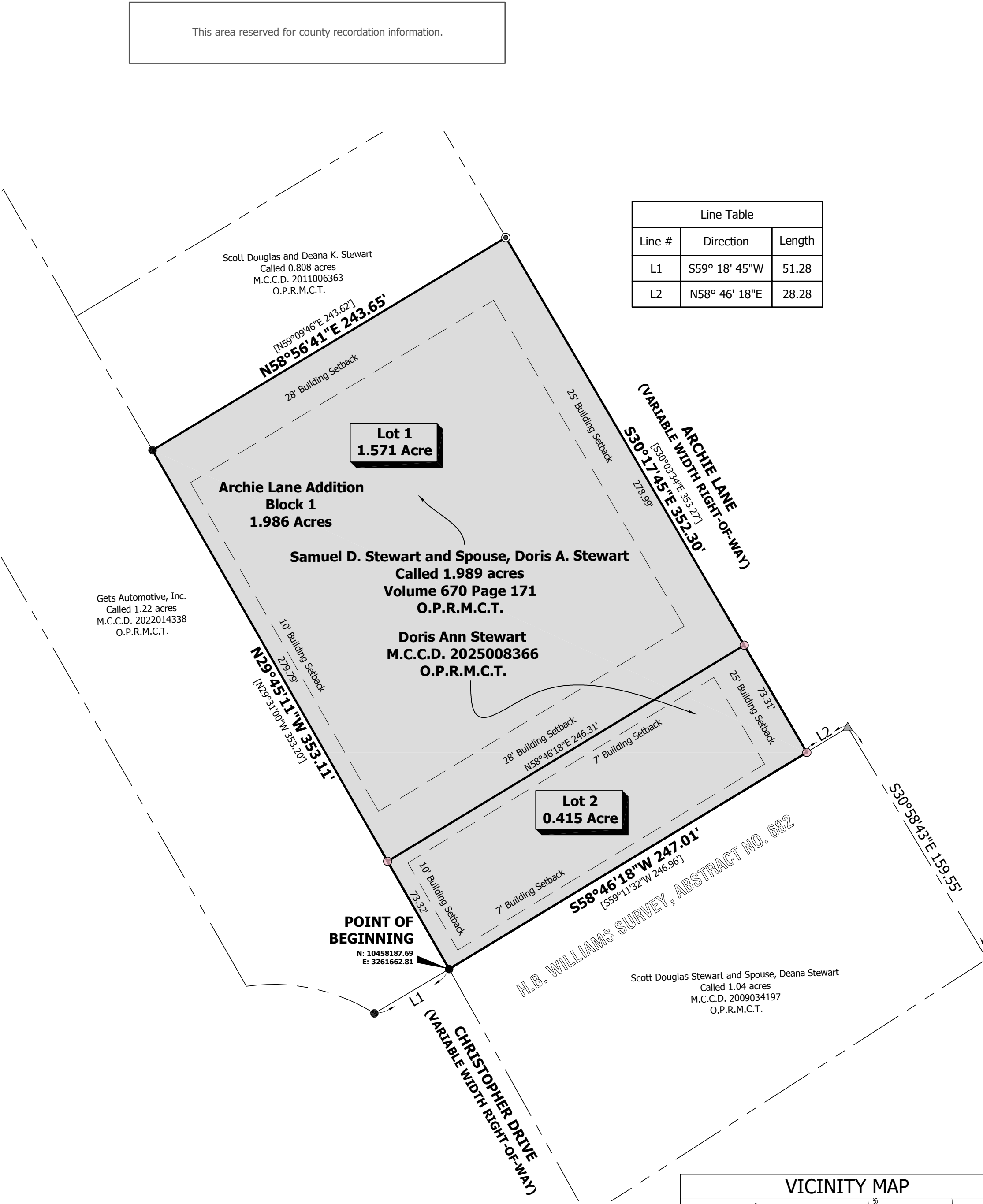
STATE OF TEXAS
COUNTY OF McLENNAN

I Hereby certify that the attached and foregoing plat of the "FINAL PLAT LOTS 1 & 2, BLOCK 1 OF THE ARCHIE LANE ADDITION TO THE CITY OF BRUCEVILLE-EDDY, McLENNAN COUNTY TEXAS, BEING ALL OF THAT TRACT OF LAND DESCRIBED IN A DEED TO DORIS ANN STEWART AS RECORDED IN McLENNAN COUNTY CLERK'S DOCUMENT 2025008366 OF THE OFFICIAL PUBLIC RECORDS OF McLENNAN COUNTY, TEXAS", was approved by the City on this the ____ day of _____, 2026.

Linda Owens, Mayor to the
City of Bruceville-Eddy, Texas

Attest:

Renee Flores, City Secretary



0' 50' 100'

(SCALE: 1" = 50')

N
B
S

LEGEND

- 1/2 Inch Steel Rod Capped "BOWMAN" Set
- 1/2 Inch Steel Rod Capped "VANNOY" Found
- 1/2 Inch Iron Rod Found
- Calculated Point
- Recorded Information
- M.C.C.D. - McLennan County Clerk's Document
- D.R.M.C.T. - Deed Records of McLennan County, Texas
- O.P.R.M.C.T. - Official Public Records of McLennan County, Texas

- NOTES:
- Bearings, distances, and acreage are grid, NAD83 State Plane Coordinate System, Texas Central Zone 4203.
 - This survey was prepared without the benefit of a current title report/commitment. There may be easements, restrictions, and/or covenants affecting this property, not shown hereon.
 - By graphic plotting only, the subject property shown hereon appears to be located in F.E.M.A. Other Areas Zone "X" "NO SCREEN" [Area of Minimal Flood Hazard] according to the Flood Insurance Rate Map Community Panel Number 48305c0700c, having a revised date of September 26, 2008. This surveyor makes no guarantee as to the accuracy of said F.E.M.A. Flood Insurance Rate Map.
 - Electricity provided by ONCOR.
 - Water service provided by City of Bruceville-Eddy, WSC, CCN# 11285.
 - Sewer Provided by City of Bruceville-Eddy

FINAL PLAT
ARCHIE LANE ADDITION
LOTS 1 & 2, BLOCK 1
TO THE CITY OF BRUCEVILLE-EDDY,
McLENNAN COUNTY, TEXAS

1.986 ACRES OUT OF THE H.B. WILLIAMS SURVEY, ABSTRACT NO. 682
McLENNAN COUNTY, TEXAS

BEING ALL OF THAT CALLED 1.989 ACRE TRACT OF LAND DESCRIBED IN
A DEED TO SAMUEL D. STEWART AND SPOUSE DORIS A. STEWART AS
RECORDED IN VOLUME 670, PAGE 171 OF THE OFFICIAL PUBLIC
RECORDS OF McLENNAN COUTNY, TEXAS.

Bowman Job No.: 211219	Drawn By: WBJ
Sheet 1 of 1	Reviewed By: DWC
Property Address: 201 Archie Lane Bruceville-Eddy, TX 76630	Prepared For: Capital Farm Credit Jeremy Lightfoot

Know All Men By These Presents:

That I, Daniel Wayne Cogburn, do hereby certify that I prepared this plat and the field notes made a part thereof from an actual and accurate survey of the land and that the corner monuments shown thereon were properly placed under my personal supervision, in accordance with the Subdivision Regulations of the City of Bruceville-Eddy, Texas.

Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document.

Date: February 25, 2026

Daniel Wayne Cogburn
R.P.L.S. 6894

Purpose:

Date of Release: _____, 2021

Bowman

CENTRAL TEXAS | 5054 Franklin Ave., Ste. A, Waco, TX. 76710
254.776.1519 | TBPELS# 10120600



April 7, 2026

Mr. Lawrence Cutrone, City Administrator
City of Bruceville-Eddy
143 Wilcox Drive
Eddy, TX 76524

**Re: MRB Group Project No. 0218.23000.000 Phase 10 Development Review
Task 9 Archie Lane Lots 1 & 2 – Final Plat 3rd Submittal
Review Comments Letter**

Dear Mr. Cutrone,

MRB Group has completed our review of the referenced project and offers the following comments.

1. All previous comments have been addressed.

Sincerely,

A handwritten signature in black ink that reads "Logan S. Proctor".

Logan Proctor, PE

N:\0218.23000.000\Phase 10 Subdivision Review\9 Archie Lane Lots 1 & 2\Final Plat 3rd Submittal\Archie Lane Lots 1 & 2 Final Plat 2nd Submittal
Review Comments.docx

City Council Regular Meeting

AGENDA ITEM E



To: City Council

Subject: Council to discuss, consider, and possibly take action to award a construction contract related to the TxCDBG #CDV23-0167 Waterline Improvement Project.

Meeting: City Council Regular Meeting – April 23, 2026

Department: Administration

Staff Contact: Lawrence Cutrone, City Administrator

BACKGROUND INFORMATION:

The existing water line in the alley in-between 3rd St and 4th St is an old cast iron water line that has experienced numerous water leaks. The 2023 CDBG awarded to the City will allocate funding for its replacement. 5M Associates is the engineering firm that produced the design of the project and also conducted the procurement/bidding process on behalf of the City for selection of a contractor. 5M Associates is recommending RSD Site Development, of Belton, to be awarded the project.

FINANCIAL IMPACT:

\$15,000 Engineering Match (already expensed) and \$10,000 Construction Match on \$500,000 CDBG awarded grant.

POLICY IMPLICATIONS:

None.

RECOMMENDATION:

Council to approve RSD Site Development in the amount of \$193,769.56 for the 2023 CDBG funding for conducting water line improvements

ATTACHMENTS:

Bruceville-Eddy Water Line Improvements Bid Recommendation Letter
Notice of Award letter
Bid Tabulation
Bid Manual

April 8, 2026

City of Bruceville-Eddy
Lawrence Cutrone
City Administrator
144 Wilcox Drive
Eddy, TX 76524

**RE: BRUCEVILLE-EDDY 2023 CDBG WATER LINE IMPROVEMENTS
BID RECOMMENDATION**

Mr. Cutrone,

5M Associates LLC (5M) has reviewed the 11 bids received for the above-mentioned project. The Bid Tabulation is provided as an attachment. There were errors identified on a few of the bids, but the low bidder does not appear to be any errors within the bid documents. The low bid was provided by RSD Site Development of Belton, TX, and the bid is within the project budget. We have conducted reference checks and received no negative responses.

5M Associates recommends the award of the Bruceville-Eddy 2023 CDBG Water line Improvements project to RSD Site Development in the amount of \$193,769.56 for the base bid.

If you have any questions or need additional information, please let me know.

Sincerely,



Scott Murrah, P.E.

President

smurrah@5m-associates.com

Notice of Award

Date: April 8, 2026

Project: City of Bruceville-Eddy 2023 TxCDBG Water Line Improvements	
Owner: City of Bruceville-Eddy	Owner's Contract No.:
Bidder: RSD Site Development	Engineer's Project No.: 0288.25006
Bidder's Address: 1955 Connell St.	
Belton, Texas 76513	

You are hereby notified that your Bid dated March 31, 2026, for the above Contract has been considered.

You are the Successful Bidder and are awarded a Contract for Base Bid.

The Contract Price of your Contract is:

One hundred and ninety-three thousand seven hundred sixty-nine Dollars and **fifty-six** Cents (\$193,769.56).

A PDF Copy of the proposed Contract Documents (except Drawings) accompany this Notice of Award.

You must comply with the following conditions precedent within 15 working days of the date you receive this Notice of Award.

1. Email all required executed documents in PDF to City Engineer at wmattice@5m-associates.com.
These items include (but not limited to):
 - a. Executed Standard Form Contract
 - b. Performance Bond
 - c. Payment Bond
 - d. Proof of Insurance

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten (10) working days after you comply with the above conditions, Owner will schedule a pre-construction meeting to complete contract execution and issue Notice to Proceed.

City of Bruceville-Eddy
Owner

By: _____
Authorized Signature

Mayor
Title



BID TABULATION REPORT

5M PROJECT NO: 0288.25006

BID DATE: Tuesday, March 31, 2026

BID TIME: 2:00 PM

CLIENT: City of Bruceville-Eddy

DESCRIPTION: 2023 TxCDBG Water System Improvements

Base Bid				B-CORP UTILITIES INC		MECHELL CONTRACTING LLC		RSD SITE DEVELOPMENT		K&R FLANIGAN CONST LLC	
Item No.	Item Description	Quantity	Unit	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
1	RIGHT OF WAY AND SITE CLEARING	100%	LS	\$ 9,259.12	\$ 9,259.12	\$ 10,000.00	\$ 10,000.00	\$ 2,750.00	\$ 2,750.00	\$ 112,159.00	\$ 112,159.00
2	MOBILIZATION, BONDS, PERMITS, AND INSURANCE	100%	LS	\$ 25,827.40	\$ 25,827.40	\$ 10,000.00	\$ 10,000.00	\$ 19,292.02	\$ 19,292.02	\$ 23,534.00	\$ 23,534.00
3	COORDINATION WITH UTILITY PROVIDER	100%	LS	\$ 116.00	\$ 116.00	\$ 1,000.00	\$ 1,000.00	\$ 3,025.00	\$ 3,025.00	\$ 1.00	\$ 1.00
4	6-INCH WATERLINE, POLYVINYL CHLORIDE	1800	LF	\$ 45.18	\$ 81,324.00	\$ 68.88	\$ 123,984.00	\$ 31.64	\$ 56,952.00	\$ 57.20	\$ 102,960.00
5	6-INCH MECHANICAL JOINT GATE VALVE	13	EA	\$ 1,732.33	\$ 22,520.29	\$ 2,476.00	\$ 32,188.00	\$ 1,948.35	\$ 25,328.55	\$ 2,239.00	\$ 29,107.00
6	6-INCH MECHANICAL JOINT TEE	4	EA	\$ 1,120.56	\$ 4,482.24	\$ 1,404.00	\$ 5,616.00	\$ 1,203.18	\$ 4,812.72	\$ 1,116.00	\$ 4,464.00
7	6-INCH MECHANICAL JOINT CROSS	3	EA	\$ 1,506.84	\$ 4,520.52	\$ 1,574.00	\$ 4,722.00	\$ 1,489.19	\$ 4,467.57	\$ 1,753.00	\$ 5,259.00
8	6-INCH MECHANICAL JOINT 11.25 DEGREE BEND	2	EA	\$ 609.00	\$ 1,218.00	\$ 522.00	\$ 1,044.00	\$ 799.00	\$ 1,598.00	\$ 717.00	\$ 1,434.00
9	6-INCH MECHANICAL JOINT 45 DEGREE BEND	10	EA	\$ 663.64	\$ 6,636.40	\$ 616.00	\$ 6,160.00	\$ 795.60	\$ 7,956.00	\$ 830.00	\$ 8,300.00
10	6-INCH BY 4-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 475.00	\$ 475.00	\$ 494.00	\$ 494.00	\$ 676.42	\$ 676.42	\$ 596.00	\$ 596.00
11	6-INCH BY 3-INCH MECHANICAL JOINT REDUCER	4	EA	\$ 483.43	\$ 1,933.72	\$ 513.00	\$ 2,052.00	\$ 608.99	\$ 2,435.96	\$ 663.00	\$ 2,652.00
12	3-INCH BY 2-INCH MECHANICAL JOINT REDUCER	3	EA	\$ 748.59	\$ 2,245.77	\$ 810.00	\$ 2,430.00	\$ 573.85	\$ 1,721.55	\$ 649.00	\$ 1,947.00
13	3-INCH BY 1.5-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 545.20	\$ 545.20	\$ 640.00	\$ 640.00	\$ 546.20	\$ 546.20	\$ 631.00	\$ 631.00
14	6-INCH MECHANICAL JOINT CAP	3	EA	\$ 411.80	\$ 1,235.40	\$ 408.00	\$ 1,224.00	\$ 368.00	\$ 1,104.00	\$ 466.00	\$ 1,398.00
15	RECONNECTION OF WATER SERVICE	19	EA	\$ 1,205.18	\$ 22,898.42	\$ 400.00	\$ 7,600.00	\$ 1,001.82	\$ 19,034.58	\$ 1,913.00	\$ 36,347.00
16	EXTENSION OF WATER SERVICE	8	EA	\$ 14.50	\$ 116.00	\$ 165.00	\$ 1,320.00	\$ 551.10	\$ 4,408.80	\$ 1,687.00	\$ 13,496.00
17	RELOCATION OF WATER SERVICE	5	EA	\$ 284.20	\$ 1,421.00	\$ 700.00	\$ 3,500.00	\$ 825.52	\$ 4,127.60	\$ 939.00	\$ 4,695.00
18	CONNECTION TO 2-INCH WATERLINE	4	EA	\$ 1,222.64	\$ 4,890.56	\$ 330.00	\$ 1,320.00	\$ 864.62	\$ 3,458.48	\$ 7,536.00	\$ 30,144.00
19	CONNECTION TO 4-INCH WATERLINE	1	EA	\$ 1,311.96	\$ 1,311.96	\$ 712.00	\$ 712.00	\$ 830.46	\$ 830.46	\$ 7,199.00	\$ 7,199.00
20	CONNECTION TO 2-INCH WATERLINE	3	EA	\$ 760.19	\$ 2,280.57	\$ 300.00	\$ 900.00	\$ 465.63	\$ 1,396.89	\$ 3,937.00	\$ 11,811.00
21	CONNECTION TO 1.5-INCH WATERLINE	1	EA	\$ 1,107.80	\$ 1,107.80	\$ 900.00	\$ 900.00	\$ 454.45	\$ 454.45	\$ 3,824.00	\$ 3,824.00
22	REMOVAL AND REPLACEMENT OF CHAIN FENCE	210	LF	\$ 2.76	\$ 579.60	\$ 27.00	\$ 5,670.00	\$ 56.60	\$ 11,886.00	\$ 45.00	\$ 9,450.00
23	REMOVAL AND REPLACEMENT OF WOOD FENCE	185	LF	\$ 3.14	\$ 580.90	\$ 33.00	\$ 6,105.00	\$ 50.00	\$ 9,250.00	\$ 66.00	\$ 12,210.00
24	ABANDON 3-INCH WATERLINE	1	EA	\$ 116.00	\$ 116.00	\$ 100.00	\$ 100.00	\$ 237.99	\$ 237.99	\$ 3,487.00	\$ 3,487.00
25	GRAVEL ROADWAY REPLACEMENT	50	SY	\$ 18.26	\$ 913.00	\$ 150.00	\$ 7,500.00	\$ 16.50	\$ 825.00	\$ 162.00	\$ 8,100.00
26	GRASS SEEDING BY HYDROMULCH	1800	SY	\$ 0.93	\$ 1,674.00	\$ 1.00	\$ 1,800.00	\$ 2.20	\$ 3,960.00	\$ 10.00	\$ 18,000.00
27	DISINFECTION AND PRESSURE TESTING	100%	LS	\$ 997.60	\$ 997.60	\$ 1,000.00	\$ 1,000.00	\$ 1,233.32	\$ 1,233.32	\$ 12,260.00	\$ 12,260.00
TOTAL BASE BID AMOUNT				\$ 201,226.47		\$ 239,981.00		\$ 193,769.56		\$ 465,465.00	

Non-conforming Bid (Addendum acknowledgment)

Non-conforming Bid (Bid document)



BID TABULATION REPORT

5M PROJECT NO: 0288.25006
BID DATE: Tuesday, March 31, 2026
BID TIME: 2:00 PM
CLIENT: City of Bruceville-Eddy
DESCRIPTION: 2023 TxDBG Water System Improvements

Base Bid				ALL TEX UTILITIES LLC		LUPE RUBIO CONSTRUCTION CO INC		LILLEY CONSTRUCTION CO INC	
Item No.	Item Description	Quantity	Unit	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
1	RIGHT OF WAY AND SITE CLEARING	100%	LS	\$ 2,500.00	\$ 2,500.00	\$ 2,070.00	\$ 2,070.00	\$ 7,500.00	\$ 7,500.00
2	MOBILIZATION, BONDS, PERMITS, AND INSURANCE	100%	LS	\$ 16,000.00	\$ 16,000.00	\$ 13,800.00	\$ 13,800.00	\$ 16,120.00	\$ 16,120.00
3	COORDINATION WITH UTILITY PROVIDER	100%	LS	\$ 5,000.00	\$ 5,000.00	\$ 1,380.00	\$ 1,380.00	\$ 1,800.00	\$ 1,800.00
4	6-INCH WATERLINE, POLYVINYL CHLORIDE	1800	LF	\$ 68.00	\$ 122,400.00	\$ 47.11	\$ 84,798.00	\$ 40.50	\$ 72,900.00
5	6-INCH MECHANICAL JOINT GATE VALVE	13	EA	\$ 2,750.00	\$ 35,750.00	\$ 1,645.08	\$ 21,386.04	\$ 2,556.00	\$ 33,228.00
6	6-INCH MECHANICAL JOINT TEE	4	EA	\$ 2,000.00	\$ 8,000.00	\$ 764.03	\$ 3,056.12	\$ 1,261.00	\$ 5,044.00
7	6-INCH MECHANICAL JOINT CROSS	3	EA	\$ 2,000.00	\$ 6,000.00	\$ 1,156.73	\$ 3,470.19	\$ 2,164.00	\$ 6,492.00
8	6-INCH MECHANICAL JOINT 11.25 DEGREE BEND	2	EA	\$ 1,000.00	\$ 2,000.00	\$ 411.94	\$ 823.88	\$ 919.00	\$ 1,838.00
9	6-INCH MECHANICAL JOINT 45 DEGREE BEND	10	EA	\$ 1,000.00	\$ 10,000.00	\$ 472.03	\$ 4,720.30	\$ 980.00	\$ 9,800.00
10	6-INCH BY 4-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 750.00	\$ 750.00	\$ 423.99	\$ 423.99	\$ 900.00	\$ 900.00
11	6-INCH BY 3-INCH MECHANICAL JOINT REDUCER	4	EA	\$ 750.00	\$ 3,000.00	\$ 333.67	\$ 1,334.68	\$ 884.00	\$ 3,536.00
12	3-INCH BY 2-INCH MECHANICAL JOINT REDUCER	3	EA	\$ 500.00	\$ 1,500.00	\$ 279.52	\$ 838.56	\$ 4,894.00	\$ 14,682.00
13	3-INCH BY 1.5-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 500.00	\$ 500.00	\$ 240.13	\$ 240.13	\$ 632.00	\$ 632.00
14	6-INCH MECHANICAL JOINT CAP	3	EA	\$ 750.00	\$ 2,250.00	\$ 329.23	\$ 987.69	\$ 800.00	\$ 2,400.00
15	RECONNECTION OF WATER SERVICE	19	EA	\$ 1,500.00	\$ 28,500.00	\$ 1,181.57	\$ 22,449.83	\$ 1,357.00	\$ 25,783.00
16	EXTENSION OF WATER SERVICE	8	EA	\$ 1,500.00	\$ 12,000.00	\$ 805.00	\$ 6,440.00	\$ 763.50	\$ 6,108.00
17	RELOCATION OF WATER SERVICE	5	EA	\$ 1,500.00	\$ 7,500.00	\$ 805.00	\$ 4,025.00	\$ 1,359.00	\$ 6,795.00
18	CONNECTION TO 2-INCH WATERLINE	4	EA	\$ 4,000.00	\$ 16,000.00	\$ 4,374.71	\$ 17,498.84	\$ 4,800.00	\$ 19,200.00
19	CONNECTION TO 4-INCH WATERLINE	1	EA	\$ 2,000.00	\$ 2,000.00	\$ 3,782.71	\$ 3,782.71	\$ 4,800.00	\$ 4,800.00
20	CONNECTION TO 2-INCH WATERLINE	3	EA	\$ 1,500.00	\$ 4,500.00	\$ 2,899.75	\$ 8,699.25	\$ 3,600.00	\$ 10,800.00
21	CONNECTION TO 1.5-INCH WATERLINE	1	EA	\$ 1,500.00	\$ 1,500.00	\$ 2,157.40	\$ 2,157.40	\$ 3,600.00	\$ 3,600.00
22	REMOVAL AND REPLACEMENT OF CHAIN FENCE	210	LF	\$ 20.00	\$ 4,200.00	\$ 20.70	\$ 4,347.00	\$ 3.60	\$ 756.00
23	REMOVAL AND REPLACEMENT OF WOOD FENCE	185	LF	\$ 40.00	\$ 7,400.00	\$ 23.00	\$ 4,255.00	\$ 6.00	\$ 1,110.00
24	ABANDON 3-INCH WATERLINE	1	EA	\$ 1,500.00	\$ 1,500.00	\$ 1,265.00	\$ 1,265.00	\$ 1,800.00	\$ 1,800.00
25	GRAVEL ROADWAY REPLACEMENT	50	SY	\$ 45.00	\$ 2,250.00	\$ 11.50	\$ 575.00	\$ 60.00	\$ 3,000.00
26	GRASS SEEDING BY HYDROMULCH	1800	SY	\$ 1.50	\$ 2,700.00	\$ 1.15	\$ 2,070.00	\$ 2.40	\$ 4,320.00
27	DISINFECTION AND PRESSURE TESTING	100%	LS	\$ 5,000.00	\$ 5,000.00	\$ 4,600.00	\$ 4,600.00	\$ 1,800.00	\$ 1,800.00
TOTAL BASE BID AMOUNT					\$ 310,700.00	\$ 221,494.61	\$ 266,744.00		

Non-conforming Bid (Addendum acknowledgment)

Non-conforming Bid (Bid document)



BID TABULATION REPORT

5M PROJECT NO: 0288.25006
BID DATE: Tuesday, March 31, 2026
BID TIME: 2:00 PM
CLIENT: City of Bruceville-Eddy
DESCRIPTION: 2023 TxCDBG Water System Improvements

Base Bid				TATUM CONTRACTING SERVICES LLC		GRIBBLE CONSTRUCTION		QUALITY CONTRACTORS	
Item No.	Item Description	Quantity	Unit	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
1	RIGHT OF WAY AND SITE CLEARING	100%	LS	\$ 12,500.00	\$ 12,500.00	\$ 1,680.00	\$ 1,680.00	\$ 4,226.00	\$ 4,226.00
2	MOBILIZATION, BONDS, PERMITS, AND INSURANCE	100%	LS	\$ 36,100.00	\$ 36,100.00	\$ 25,000.00	\$ 25,000.00	\$ 13,590.00	\$ 13,590.00
3	COORDINATION WITH UTILITY PROVIDER	100%	LS	\$ 4,000.00	\$ 4,000.00	\$ 1,200.00	\$ 1,200.00	\$ 1,409.00	\$ 1,409.00
4	6-INCH WATERLINE, POLYVINYL CHLORIDE	1800	LF	\$ 65.00	\$ 117,000.00	\$ 63.50	\$ 114,300.00	\$ 48.00	\$ 86,400.00
5	6-INCH MECHANICAL JOINT GATE VALVE	13	EA	\$ 1,800.00	\$ 23,400.00	\$ 642.00	\$ 8,346.00	\$ 2,799.00	\$ 36,387.00
6	6-INCH MECHANICAL JOINT TEE	4	EA	\$ 1,600.00	\$ 6,400.00	\$ 1,113.00	\$ 4,452.00	\$ 2,186.00	\$ 8,744.00
7	6-INCH MECHANICAL JOINT CROSS	3	EA	\$ 4,000.00	\$ 12,000.00	\$ 1,659.00	\$ 4,977.00	\$ 3,399.00	\$ 10,197.00
8	6-INCH MECHANICAL JOINT 11.25 DEGREE BEND	2	EA	\$ 1,400.00	\$ 2,800.00	\$ 939.00	\$ 1,878.00	\$ 2,097.00	\$ 4,194.00
9	6-INCH MECHANICAL JOINT 45 DEGREE BEND	10	EA	\$ 1,500.00	\$ 15,000.00	\$ 1,047.00	\$ 10,470.00	\$ 1,816.00	\$ 18,160.00
10	6-INCH BY 4-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 1,000.00	\$ 1,000.00	\$ 939.00	\$ 939.00	\$ 1,812.00	\$ 1,812.00
11	6-INCH BY 3-INCH MECHANICAL JOINT REDUCER	4	EA	\$ 1,000.00	\$ 4,000.00	\$ 939.00	\$ 3,756.00	\$ 1,121.00	\$ 4,484.00
12	3-INCH BY 2-INCH MECHANICAL JOINT REDUCER	3	EA	\$ 1,000.00	\$ 3,000.00	\$ 1,059.00	\$ 3,177.00	\$ 1,556.00	\$ 4,668.00
13	3-INCH BY 1.5-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 1,000.00	\$ 1,000.00	\$ 939.00	\$ 939.00	\$ 1,681.00	\$ 1,681.00
14	6-INCH MECHANICAL JOINT CAP	3	EA	\$ 1,000.00	\$ 3,000.00	\$ 739.00	\$ 2,217.00	\$ 680.00	\$ 2,040.00
15	RECONNECTION OF WATER SERVICE	19	EA	\$ 2,500.00	\$ 47,500.00	\$ 770.00	\$ 14,630.00	\$ 1,164.00	\$ 22,116.00
16	EXTENSION OF WATER SERVICE	8	EA	\$ 2,000.00	\$ 16,000.00	\$ 612.00	\$ 4,896.00	\$ 1,133.00	\$ 9,064.00
17	RELOCATION OF WATER SERVICE	5	EA	\$ 5,000.00	\$ 25,000.00	\$ 1,140.00	\$ 5,700.00	\$ 1,413.00	\$ 7,065.00
18	CONNECTION TO 2-INCH WATERLINE	4	EA	\$ 3,000.00	\$ 12,000.00	\$ 1,479.00	\$ 5,916.00	\$ 1,854.00	\$ 7,416.00
19	CONNECTION TO 4-INCH WATERLINE	1	EA	\$ 2,000.00	\$ 2,000.00	\$ 1,824.00	\$ 1,824.00	\$ 1,737.00	\$ 1,737.00
20	CONNECTION TO 2-INCH WATERLINE	3	EA	\$ 1,500.00	\$ 4,500.00	\$ 872.00	\$ 2,616.00	\$ 238.00	\$ 714.00
21	CONNECTION TO 1.5-INCH WATERLINE	1	EA	\$ 1,500.00	\$ 1,500.00	\$ 1,932.00	\$ 1,932.00	\$ 214.00	\$ 214.00
22	REMOVAL AND REPLACEMENT OF CHAIN FENCE	210	LF	\$ 50.00	\$ 10,500.00	\$ 25.00	\$ 5,250.00	\$ 36.00	\$ 7,560.00
23	REMOVAL AND REPLACEMENT OF WOOD FENCE	185	LF	\$ 60.00	\$ 11,100.00	\$ 50.00	\$ 9,250.00	\$ 27.00	\$ 4,995.00
24	ABANDON 3-INCH WATERLINE	1	EA	\$ 2,500.00	\$ 2,500.00	\$ 1,800.00	\$ 1,800.00	\$ 2,817.00	\$ 2,817.00
25	GRAVEL ROADWAY REPLACEMENT	50	SY	\$ 100.00	\$ 5,000.00	\$ 235.20	\$ 11,760.00	\$ 87.00	\$ 4,350.00
26	GRASS SEEDING BY HYDROMULCH	1800	SY	\$ 13.25	\$ 23,850.00	\$ 5.00	\$ 9,000.00	\$ 2.00	\$ 3,600.00
27	DISINFECTION AND PRESSURE TESTING	100%	LS	\$ 2,000.00	\$ 2,000.00	\$ 6,600.00	\$ 6,600.00	\$ 5,634.00	\$ 5,634.00
TOTAL BASE BID AMOUNT				\$ 404,650.00		\$ 264,505.00		\$ 275,274.00	

Non-conforming Bid (Addendum acknowledgment)
 Non-conforming Bid (Bid document)



BID TABULATION REPORT

5M PROJECT NO: 0288.25006
BID DATE: Tuesday, March 31, 2026
BID TIME: 2:00 PM
CLIENT: City of Bruceville-Eddy
DESCRIPTION: 2023 TxDBG Water System Improvements

Base Bid				S-CO INCORPORATED	
Item No.	Item Description	Quantity	Unit	Unit Cost	Total
1	RIGHT OF WAY AND SITE CLEARING	100%	LS	\$ 3,600.00	\$ 3,600.00
2	MOBILIZATION, BONDS, PERMITS, AND INSURANCE	100%	LS	\$ 14,400.00	\$ 14,400.00
3	COORDINATION WITH UTILITY PROVIDER	100%	LS	\$ 900.00	\$ 900.00
4	6-INCH WATERLINE, POLYVINYL CHLORIDE	1800	LF	\$ 51.00	\$ 91,800.00
5	6-INCH MECHANICAL JOINT GATE VALVE	13	EA	\$ 3,833.00	\$ 49,829.00
6	6-INCH MECHANICAL JOINT TEE	4	EA	\$ 1,661.00	\$ 6,644.00
7	6-INCH MECHANICAL JOINT CROSS	3	EA	\$ 2,310.00	\$ 6,930.00
8	6-INCH MECHANICAL JOINT 11.25 DEGREE BEND	2	EA	\$ 911.00	\$ 1,822.00
9	6-INCH MECHANICAL JOINT 45 DEGREE BEND	10	EA	\$ 982.00	\$ 9,820.00
10	6-INCH BY 4-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 933.00	\$ 933.00
11	6-INCH BY 3-INCH MECHANICAL JOINT REDUCER	4	EA	\$ 923.00	\$ 3,692.00
12	3-INCH BY 2-INCH MECHANICAL JOINT REDUCER	3	EA	\$ 440.00	\$ 1,320.00
13	3-INCH BY 1.5-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 618.00	\$ 618.00
14	6-INCH MECHANICAL JOINT CAP	3	EA	\$ 483.00	\$ 1,449.00
15	RECONNECTION OF WATER SERVICE	19	EA	\$ 2,332.00	\$ 44,308.00
16	EXTENSION OF WATER SERVICE	8	EA	\$ 1,211.00	\$ 9,688.00
17	RELOCATION OF WATER SERVICE	5	EA	\$ 3,714.00	\$ 18,570.00
18	CONNECTION TO 2-INCH WATERLINE	4	EA	\$ 3,915.00	\$ 15,660.00
19	CONNECTION TO 4-INCH WATERLINE	1	EA	\$ 3,200.00	\$ 3,200.00
20	CONNECTION TO 2-INCH WATERLINE	3	EA	\$ 2,185.00	\$ 6,555.00
21	CONNECTION TO 1.5-INCH WATERLINE	1	EA	\$ 2,184.00	\$ 2,184.00
22	REMOVAL AND REPLACEMENT OF CHAIN FENCE	210	LF	\$ 10.00	\$ 2,100.00
23	REMOVAL AND REPLACEMENT OF WOOD FENCE	185	LF	\$ 18.00	\$ 3,330.00
24	ABANDON 3-INCH WATERLINE	1	EA	\$ 180.00	\$ 180.00
25	GRAVEL ROADWAY REPLACEMENT	50	SY	\$ 54.00	\$ 2,700.00
26	GRASS SEEDING BY HYDROMULCH	1800	SY	\$ 3.00	\$ 5,400.00
27	DISINFECTION AND PRESSURE TESTING	100%	LS	\$ 7,400.00	\$ 7,400.00
TOTAL BASE BID AMOUNT				\$	315,032.00

Non-conforming Bid (Addendum acknowledgment)
 Non-conforming Bid (Bid document)

Bid Manual

For

CITY OF BRUCEVILLE-EDDY

2023 TXCDBG WATER SYSTEM IMPROVEMENTS

CONTRACT CDV23-0167

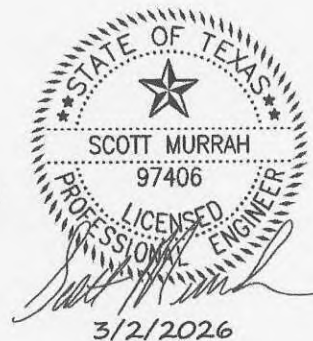


Prepared For:
City of
Bruceville-Eddy
in McLennan
County
144 Wilcox Drive
Eddy, TX 76524



5M
Associates
www.5m-associates.com
Firm No. 22667

Prepared By:
5M Associates
205 W Broadway
Granger, Texas 76530
(866) 285-3647



BID MANUAL INDEX

ADVERTISEMENT AND INVITATION FOR BIDS	3
INSTRUCTION TO BIDDERS FOR CONSTRUCTION	5
<u>THE FOLLOWING ITEMS ARE REQUIRED FOR BID</u>	
BID FORM	9
EXHIBIT A	13
BID BOND	15
SECTION 3 POLICY ISSUANCE FOR CONSTRUCTION CONTRACTS.....	17
SECTION 3 DEFINITIONS:	19
SECTION 3 CERTIFICATION AS S3 BUSINESS CONCERN	21
CONTRACTOR'S SECTION 3 NEW HIRES REPORT	23
Section 3 Guidelines for Construction Contractors	25
CONTRACTOR'S LOCAL OPPORTUNITY PLAN	29
STATEMENT OF BIDDER'S QUALIFICATIONS.....	31
CONTRACTOR CERTIFICATIONS REGARDING CIVIL RIGHTS LAWS AND REGULATIONS	37
CONTRACTOR'S CERT. CONCERNING LABOR STANDARDS AND PREVAILING WAGE REQUIREMENTS	39
NONCOLLUSION AFFIDAVIT OF PRIME BIDDER.....	41
POLICY OF NONDISCRIMINATION ON THE BASIS OF DISABILITY	43
CERT. REGARDING LOBBYING FOR CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS	45
INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES.....	47
DISCLOSURE OF LOBBYING ACTIVITIES.....	49
CONFLICT OF INTEREST QUESTIONNAIRE	52
Debarment / Suspension Certification	55
CHILD SUPPORT OBLIGATION CERTIFICATION	57
ADDITIONAL CONDITION OF AWARD —	61
<u>THE FOLLOWING ITEMS ARE FOR REFERENCE</u>	
STANDARD FORM OF AGREEMENT.....	65
GENERAL CONTRACT CONDITIONS.....	68
PERFORMANCE BOND	87
PAYMENT BOND.....	91
PROOF OF GENERAL LIABILITY INSURANCE.....	95
DAVIS-BACON ACT WAGE DETERMINATIONS.....	97
TECHNICAL SPECIFICATIONS.....	105
TEMPORARY SIGNAGE REQUIREMENTS	107
PROJECTS REQUIRING PERMANENT SIGNAGE.....	109
AFFIDAVIT AND RELEASE OF LIEN.....	111
INSTRUCTIONS FOR COMPLETING PAYROLL FORM, WH-347	115
REQUEST FOR ADDITIONAL CLASSIFICATION AND RATE.....	121
CONTRACTOR'S FINAL PAYMENT AFFIDAVIT	125
TITLE 29 PART 3 – LABOR STANDARDS.....	127
MINORITY/FEMALE GOALS AND TIMETABLES	133
US LABOR POSTER	183
REQUIRED CONTRACT PROVISIONS	189

ADVERTISEMENT AND INVITATION FOR BIDS

The City of Bruceville-Eddy will receive bids for 2023 TxCDBG #CDV23-0167 Water System Improvements, until 2:00 pm on Tuesday, March 31, 2026 at 144 Wilcox Drive, Eddy, TX 76524. The bids will be publicly opened and read aloud at 2:00 pm on Tuesday, March 31, 2026, at 144 Wilcox Drive, Eddy, TX 76524.

Bids are invited for several items and quantities of work as follows:

1. **Base Bid:** Replacement of existing water line with 1800 lf of 6" PVC C900 including installation and connection to existing infrastructure. Includes valves, fittings, roadway repair and testing.

The Owner will award the contract to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the Owner. Such considerations may include multiple awards from one solicitation.

Bid/Contract Documents, including Drawings and Technical Specifications, may be obtained free of charge by registering with www.civcastusa.com. Each Contractor must register and acknowledge that they have received a copy of Plans, Specifications, and Contract Documents for the project, and sign into the Bidder's List.

A bid bond in the amount of 5 percent of the bid issued by an acceptable surety shall be submitted with each bid. A certified check or bank draft payable to the City of Bruceville-Eddy or negotiable U.S. Government Bonds (as par value) may be submitted in lieu of the Bid Bond.

Bidders are expected to inspect the site of the work and to inform themselves regarding all local conditions prior to submitting bids. Bidders are encouraged (but not required) to attend a pre-bid conference on Tuesday, March 23, 2026 at 2:00 pm at the City of Bruceville-Eddy City Hall at 144 Wilcox Drive, Eddy, TX 76524.

The project to be constructed will be financed with assistance from the Texas Department of Agriculture (TDA) under the U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG) program and is subject to all applicable Federal and State laws and regulations. Attention is called to the fact that not less than the federally determined prevailing (Davis-Bacon and Related Acts) wage rate as issued by the Department of Labor and contained in the contract documents, must be paid on this project. In addition, the successful bidder must ensure that employees and applicants for employment are not discriminated against because of race, color, religion, sex age or national origin. Adherence to the City of Bruceville-Eddy's Section 3 Policy is required for contract and subcontracts in excess of \$100,000. The City of Bruceville-Eddy reserves the right to reject any or all bids or to waive any informalities in the bidding. This solicitation is for services related to a project that is subject to the Build America, Buy America Act (BABA) requirements under Title IX of the Infrastructure Investment and Jobs Act. Absent an approved waiver, all iron, steel, manufactured products, and construction materials used in this project must be produced in the United States.

Bids may be held by City of Bruceville-Eddy for a period not to exceed 60 days from the date of the bid opening for the purpose of reviewing the bids and investigating the bidder's qualifications prior to the contract award.

The City of Bruceville-Eddy is an Equal Opportunity Employer.

All contractors/subcontractors that are debarred, suspended or otherwise excluded from or ineligible for participation on federal assistance programs may not undertake any activity in part or in full under this project.

Minority Business Enterprises, Small Business Enterprises, Women Business Enterprises, an Historically Underutilized Business firms are encouraged to submit bids.

City of Bruceville-Eddy

Linda Owens

March 7 & 14, 2026

INSTRUCTION TO BIDDERS FOR CONSTRUCTION

1. Use of Separate Bid Forms

These contract documents include a complete set of bid and contract forms which are for the convenience of the bidders and are not to be detached from the contract document, completed or executed. Separate bid forms are provided for your use.

2. Interpretations or Addenda

No oral interpretations will be made to any bidder. Each request for an interpretation shall be submitted to www.CivCastUSA.com no later than 7 days prior to the bid opening. Each interpretation made will be answered on www.CivCastUSA.com or in the form of an Addendum to the contract documents and will be distributed to all parties holding contract documents no less than one week prior to the bid opening. It is, however, the bidder's responsibility to make inquiry as to any addenda issued. All such addenda shall become part of the contract documents and all bidders shall be bound by such addenda, whether or not received by the bidders.

3. Inspection of Site

Each bidder should visit the site of the proposed work and fully acquaint himself with the existing conditions there and should fully inform himself as to the facilities involved, the difficulties and restrictions attending the performance of the contract. The bidder should thoroughly examine and familiarize himself with the drawings, technical specifications and all other contract documents. The contractor by the execution of the contract shall in no way be relieved of any obligation under it due to his failure to receive or examine any form or legal document or to visit the site or acquaint himself with the conditions there existing. The city/county will be justified in rejecting any claim based on lack of inspection of the site prior to the bid.

4. Alternate bid items

No alternate bids or bid items will be considered unless they are specifically requested by the technical specifications.

5. Bids

- a. All bids must be submitted on the forms provided and are subject to all requirements of the Contract Documents, including the Drawings.
- b. All bids must be regular in every respect and no interlineation, excisions or special conditions may be made or included by the bidder.
- c. Bid documents, including the bid, the bid bond, and the statement of bidders' qualifications shall be sealed in an envelope and clearly labeled with the words "Bid Documents", the project number, name of bidder and the date and time of bid opening.
- d. The locality may consider as irregular any bid on which there is an alteration of or departure from the bid form and, at its option, may reject any irregular bid.
- e. If a contract is awarded, it will be awarded to a responsible bidder on the basis of the lowest/best bid and the selected alternate bid items, if any. The contract will require the completion of the work in accordance with the contract documents.

6. Bid Modifications Prior to Bid Opening

- a. Any bidder may modify his bid by submitting a modification or supplemental bid at any time

prior to scheduled closing time for receipt of bids, provided such modifications or supplemental bid is received by the locality prior to the closing time. The modification or supplemental bid should not reveal the original bid price but should provide only the addition, subtractions or other modifications to the original bid so that the final prices or terms will not be known by the locality until the sealed bid is open.

- b. Likewise, any bidder may modify a bid by submitting a supplemental bid in person prior to the scheduled closing time for receipt of bids. Such supplemental bid should mention only additions or subtractions to the original bid so as to not reveal the final prices or terms to the locality until the sealed bid is open.

7. Bid Bond

- a. A bid bond in the amount of 5% of the bid issued by an acceptable surety shall be submitted with each bid. A certified check or bank draft payable to the Grant Recipient or negotiable U.S. Government Bonds (as par value) may be submitted in lieu of the Bid Bond.
- b. The bid bond or its comparable, will be returned to the bidder as soon as practical after the opening of the bids.

8. Statement of Bidders Qualifications

Each bidder shall submit on the form furnished for that purpose a statement of the bidder's qualifications. The locality shall have the right to take such steps as it deems necessary to determine the ability of the bidder to perform his obligations under the contract, and the bidder shall furnish the Locality all such information and data for this purpose as it may request. The right is reserved to reject any bid where an investigation of the available data does not satisfy the Locality that the bidder is qualified to carry out properly the terms of the contract.

9. Unit Price

The unit price for each of the several items in the bid shall include its pro rata share of overhead so that the sum of the products obtained by multiplying the quantity shown for each item by the unit price bid represents the total bid. Any bid not conforming to this requirement may be rejected as informal. Special attention is drawn to this condition, as the unit prices will be used to determine the amount of any change orders resulting from an increase or decrease in quantities.

10. Corrections:

Erasures or other corrections in the bid must be noted over the signature of the bidder.

11. Time for Receiving Bids

Bids received prior to the advertised hour of opening shall be kept securely sealed. The officer appointed to open the bids shall decide when the specified time has arrived and no bid received thereafter will be considered; except that when a bid arrives by mail after the time fixed for opening, but before the reading of all other bids is completed, and it is shown to the satisfaction of the Locality that the late arrival of the bid was solely due to delay in the mail for which the bidder was not responsible, such bid will be received and considered.

12. Opening of Bids

The Locality shall, at the time and place fixed for the opening of bids, open each bid and publicly read it aloud, irrespective of any irregularities therein. Bidders and other interested individuals may be present.

13. Withdrawal of Bids

Bidder may withdraw the bid before the time fixed for the opening of bids, by communicating his purpose in writing to the locality. Upon receipt of such notice, the unopened bid will be returned to the bidder. The bid guaranty of any bidder withdrawing his bid will be returned promptly.

14. Award of Contract/Rejection of Bids

- a. The contract will be awarded to the responsive, responsible Bidder submitting the lowest/best bid. The bidder selected will be notified at the earliest possible date. The locality reserves the right to reject any or all bids and to waive any informality in bids received where such rejection or waiver is in its interest.
- b. The locality reserves the right to consider as unqualified to do the work any bidder who does not habitually perform with his own forces the major portions of the work involved in construction of the improvements embraced in this contract.

15. Execution of Agreement/Performance and Payment Bonds

- a. Performance Bonds – Requires all prime contractors which enter into a formal contract in excess of \$100,000 with the State, a county, or a municipality; a department, board, or agency of the state, a county, or a municipality; and a school district or a subdivision thereof, to obtain a Performance Bond in the amount of the contract before commencing with work.
- b. Payment Bonds – Requires all prime contractors which enter into a formal contract with the State, a county, or a municipality; a department, board, or agency of the state, a county, or a municipality; and a school district or a subdivision thereof, to furnish to the governmental entity a payment bond in the amount of the contract. The payment bond must be filed within 30 days from the date of the Notice of Award:
 - o Municipalities: If the contract is in excess of \$50,000, a payment bond is required.
 - o Counties: If the contract is in excess of \$25,000, a payment bond is required.
- c. The failure of the successful bidder to execute the agreement and supply the required bonds within ten (10) days after the prescribed forms are presented for signature, or within such extended period as the locality may grant, shall constitute a default and the locality may, at its option either award the contract to the next lowest responsible bidder, or re-advertise for bids. In either case, the Locality may charge against the bidder the difference between the amount of the bid, and the amount for which a contract is subsequently executed irrespective of whether this difference exceeds the amount of the bid bond. If a more favorable bid is received through re-advertisement, the defaulting bidder shall have no claim against the locality for a refund.

16. Wages and Salaries

Attention is particularly called to the requirement of paying not less than the prevailing Davis Bacon Related Acts (DBRA) wage rates specified in the Contract Documents. These rates are minimums to be paid during the life of the contract. It is therefore the responsibility of the Bidder to inform themselves as to local labor conditions.

18. Equal Employment Opportunity

Attention is called to the requirements for ensuring that employees and applicants for employment are not discriminated against because of their race, color, creed, sex, gender, or national origin.

19. Build America. Buy America (BABA) – Domestic Preference

Pursuant to the Buy America Build America Act (BABA), Grant Recipients that receive funding for infrastructure project must ensure that:

- (1) all iron and steel used in the project are produced in the United States - this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- (2) specifically listed manufactured products - this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the
- (3) total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and:
 - a. Metals other than iron or steel (non-ferrous metals),
 - b. Lumber,
 - c. Composite building materials, and
 - d. Plastic and polymer-based pipe and tube materials, including PVC pipe.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

Documentation of BABA compliance must be provided for a minimum of 95% of all iron, steel, manufactured products, and construction materials used in the project. The bidder must provide an itemization to identify the products, quantities, and costs as support documentation using Form A400 included in this solicitation. The bid tab is generally not sufficiently detailed to itemize each separate product or material.

All contractors must provide written evidence from the manufacturer or supplier that:

- Identifies the item purchased;
- Affirms the location of manufacture as within the United States; and
- If signed by an authorized company representative.

A form, A400 and its instructions (form A401) are provided with this packet to assist in compliance with these requirements.

BID RECIPIENT

- City of Bruceville-Eddy

- ## BIDDER'S ACKNOWLEDGEMENTS

Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

In submitting this Bid, Bidder represents that:

1. Bidder has examined and carefully studied the Bidding Documents, other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged:

<u>Addendum</u> <u>No.</u>	<u>Addendum</u> <u>Date</u>
<u>Addendum #01</u>	<u>March 4, 2026</u>
<u> </u>	<u> </u>

2. Bidder has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Bidder is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Bidder has considered the information known to Bidder; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents; and (3) Bidder's safety precautions and programs.
5. Based on the information and observations referred to in Paragraph 4 above, Bidder does not consider that further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times required, and in accordance with the other terms and conditions of the Bidding Documents.
6. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.

7. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
8. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.

BIDDER'S CERTIFICATION

Bidder certifies that:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;
2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
3. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 4:
 - a) "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;
 - b) "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 - c) "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
 - d) "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

BASIS OF BID

Bidder will complete the Work in accordance with the Contract Documents for the price(s) as provided within the attached Exhibit A.

Bidder acknowledges that estimated quantities are not guaranteed and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Contract Documents.

TIME OF COMPLETION

Bidder agrees that the Work will be substantially complete within 120 calendar days after the date when the Contract Times commence to run as provided in Paragraph 39 of the General Conditions, and will be completed and ready for final payment within 150 calendar days after the date when the Contract Times commence to run.

Bidder accepts the provisions of the Agreement as to liquidated damages.

ATTACHMENTS TO THIS BID

The following documents are submitted with and made a condition of this Bid:

1. Required Bid security in the form of Bid Bond;
2. Contractor Local Opportunity Plan;
3. List of Project References;
4. Required Bidder Qualification Statement with Supporting Data;
5. Certification of Bidder Regarding Civil Rights Laws and Regulations
6. Contractor Certification Regarding Labor Standards
7. Noncollusion Affidavit of Prime Bidder and
8. Sec 504 Policy of Non Discrimination

DEFINED TERMS

The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, and the General Conditions.

BID SUBMITTAL

This Bid is submitted by: RSD Site Development, LLC

If Bidder is:

An Individual

Name (typed or printed): n/a

By: _____
(Individual's signature)

Doing business as: _____

A Partnership

Partnership Name: RSD Site Development, LLC

By: 
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): Karen Scott

A Corporation

Corporation Name: n/a (SEAL)

State of Incorporation: _____
Type (General Business, Professional, Service, Limited Liability): _____

By: _____
(Signature -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____
(CORPORATE SEAL)

Attest _____

Date of Qualification to do business in TEXAS is ____/____/____.

A Joint Venture

Name of Joint Venture: n/a

First Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of first joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Second Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of second joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Bidder's Mailing Address 1955 Connell St.

Belton, TX 76513

Bidder's Physical Address (For deliveries) 1955 Connell St.

Belton, TX 76513

Phone No. (254) 613-4921 Fax No. None

E-mail karen@rileyscotthomes.com

SUBMITTED on March 31, 2026.

State Contractor License No. n/a .[If applicable]

EXHIBIT A
BID SCHEDULE
CITY OF BRUCEVILLE-EDDY
2023 TxCDBG WATER SYSTEM IMPROVEMENTS
CONTRACT CDV23-0167

Item No.	Description of Items with Bid Prices	Estimated Quantity	Unit	Unit Price in Figures	Total Amount
BASE BID					
1	RIGHT OF WAY AND SITE CLEARING	100%	LS	\$ 2,750.00	\$ 2,750.00
2	MOBILIZATION, BONDS, PERMITS, AND INSURANCE	100%	LS	\$ 19,292.02	\$ 19,292.02
3	COORDINATION WITH UTILITY PROVIDER- ENCORE	100%	LS	\$ 3,025.00	\$ 3,025.00
4	6-INCH WATERLINE, POLYVINYL CHLORIDE (PVC)	1800	LF	\$ 31.64	\$ 56,952.00
5	6-INCH MECHANICAL JOINT GATE VALVE	13	EA	\$ 1,948.35	\$ 25,328.55
6	6-INCH MECHANICAL JOINT TEE	4	EA	\$ 1,203.18	\$ 4,812.72
7	6-INCH MECHANICAL JOINT CROSS	3	EA	\$ 1,489.19	\$ 4,467.57
8	6-INCH MECHANICAL JOINT 11.25 DEGREE BEND	2	EA	\$ 799.00	\$ 1,598.00
9	6-INCH MECHANICAL JOINT 45 DEGREE BEND	10	EA	\$ 795.60	\$ 7,956.00
10	6-INCH BY 4-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 676.42	\$ 676.42
11	6-INCH BY 3-INCH MECHANICAL JOINT REDUCER	4	EA	\$ 608.99	\$ 2,435.96

ItemNo.	Description of Items with Bid Prices	EstimatedQuantity	Unit	Unit Pricein Figures	TotalAmount
12	3-INCH BY 2-INCH MECHANICAL JOINT REDUCER	3	EA	\$ 573.85	\$ 1,721.55
13	3-INCH BY 1.5-INCH MECHANICAL JOINT REDUCER	1	EA	\$ 546.20	\$ 546.20
14	6-INCH MECHANICAL JOINT CAP	3	EA	\$ 368.00	\$ 1,104.00
15	RECONNECTION OF WATER SERVICE	19	EA	\$ 1,001.82	\$ 19,034.58
16	EXTENSION OF WATER SERVICE	8	EA	\$ 551.10	\$ 4,408.80
17	RELOCATION OF WATER SERVICE	5	EA	\$ 825.52	\$ 4,127.60
18	CONNECTION TO 6-INCH WATERLINE	4	EA	\$ 864.62	\$ 3,458.48
19	CONNECTION TO 4-INCH WATERLINE	1	EA	\$ 830.46	\$ 830.46
20	CONNECTION TO 2-INCH WATERLINE	3	EA	\$ 465.63	\$ 1,396.89
21	CONNECTION TO 1.5-INCH WATERLINE	1	EA	\$ 454.45	\$ 454.45
22	REMOVAL AND REPLACEMENT OF CHAIN FENCE	210	LF	\$ 56.60	\$ 11,886.00
23	REMOVAL AND REPLACEMENT OF WOOD FENCE	185	LF	\$ 50.00	\$ 9,250.00
24	ABANDON 3-INCH WATERLINE	1	EA	\$ 237.99	\$ 237.99
25	GRAVEL ROADWAY REPLACEMENT	50	SY	\$ 16.50	\$ 825.00
26	GRASS SEEDING BY HYDROMULCH	1800	SY	\$ 2.20	\$ 3,960.00
27	DISINFECTION AND PRESSURE TESTING	100%	LS	\$ 1,233.32	\$ 1,233.32

TOTAL BASE

BID: \$ 193,769.56

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:

(Name, legal status and address)
RSD Site Development, LLC
1955 Connell Street
Belton, TX 76513

SURETY:

(Name, legal status and principal place of business)
Frankenmuth Insurance Company
One Mutual Avenue
Frankenmuth, MI 48787-0001

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:

(Name, legal status and address)
City of Bruceville-Eddy
City Hall - 144 Wilcox Drive
Eddy, TX 76524

BOND AMOUNT: \$ Five Percent of Total Amount Bid (5% of Total Amount Bid)

PROJECT:

(Name, location or address, and Project number, if any)

Contract CDV23-0167 - City of Bruceville-Eddy - 2023 TxCDBG Water System Improvements

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 16th day of March, 2026

RSD Site Development, LLC

(Principal)

(Seal)

(Witness)

(Title)

Frankenmuth Insurance Company

(Surety)

(Title) David T. Satine, Attorney-in-Fact

Patricia K. Skelton

(Witness) Patricia K. Skelton



FRANKENMUTH INSURANCE COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that Frankenmuth Insurance Company (the "Company"), a corporation duly organized and existing under the laws of the State of Michigan, having its principal office at 1 Mutual Avenue, Frankenmuth, Michigan 48787, does hereby nominate, constitute and appoint:

Warren M. Alter, Jonathan A. Bursevich, David T. Satine, Dawn Auspitz, Russell S. Stampler

Their true and lawful attorney(s)-in-fact, each in their separate capacity if more than one is named above, to make, execute, seal, acknowledge and deliver any and all bonds, contracts and undertakings of suretyship, with the exception of Financial Guaranty Insurance, provided, however, that the penal sum of any one such instrument shall not exceed the sum of:

Fifty Million and 00/100 Dollars (\$50,000,000)

This Power of Attorney is granted pursuant to the following Resolution duly adopted at a meeting of the Board of Directors of Frankenmuth Insurance Company:

"RESOLVED, that the President, Senior Vice President or Vice President and each of them under their respective designations, hereby is authorized to execute powers of attorney, and such authority can be executed by use of facsimile signature, which may be attested or acknowledged by any officer of the Company, qualifying the attorney(s) named in the given power of attorney, to execute on behalf of, and acknowledge as the act and deed of Frankenmuth Insurance Company on all bonds, contracts and undertakings of suretyship, and to affix the corporate seal thereto."

IN WITNESS WHEREOF, the Company has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 15 day of May, 2025.



Frankenmuth Insurance Company

By

Andrew H. Knudsen

President and Chief Operating Officer

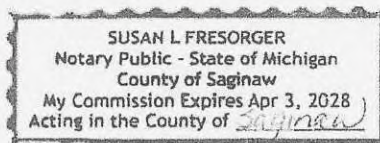
STATE OF MICHIGAN)
COUNTY OF SAGINAW) ss:

Sworn to before me, a Notary Public in the State of Michigan, by Andrew H. Knudsen, to me personally known to be the individual and officer described in, and who executed the preceding instrument, deposed and said the Corporate Seal and his signature as Officer were affixed and subscribed to said instrument by the authority of the Company.

IN TESTIMONY WHEREOF, I have set my hand, and affixed my Official Seal this 15 day of May, 2025.

Susan L. Fresorger
Susan L. Fresorger, Notary Public
Saginaw County, State of Michigan
My Commission Expires: April 3, 2028

(Seal)



I, the undersigned, Chief Executive Officer of Frankenmuth Insurance Company, do hereby certify that the foregoing is a true, correct and complete copy of the original Power of Attorney; that said Power of Attorney has not been revoked or rescinded and is in full force and effect as of this date.

IN WITNESS WHEREOF, I have set my hand and affixed the Seal of the Company, this 16th day of March, 2026.



Frederick A. Edmond, Jr.
Frederick A. Edmond, Jr.
Chief Executive Officer

ALL CORRESPONDENCE RELATED TO BOND VALIDATION AND/OR A CLAIM SHOULD BE DIRECTED TO VP SURETY, 701 U.S. ROUTE ONE, SUITE 1, YARMOUTH, ME 04096



Frankenmuth Insurance Company
Ansur America Insurance Company
Patriot Life Insurance Company
Patriot Insurance Company

SURETY BOND SEAL ADDENDUM
Frankenmuth Insurance Company

Due to logistical issues associated with the use of traditional seals during the COVID-19 pandemic, Frankenmuth Insurance Company has authorized its Attorneys-in-Fact to affix Frankenmuth Insurance Company's, corporate seal to any bond executed on behalf of Frankenmuth Insurance Company, by any such Attorney-in-Fact, by attaching this Addendum to said bond.

Through December 31, 2026, to the extent this Addendum is attached to a bond that is executed on behalf of Frankenmuth Insurance Company, by its Attorney-in-Fact, Frankenmuth Insurance Company, hereby agrees that the seal below shall be deemed affixed to said bond to the same extent as if its raised corporate seal was physically affixed to the face of the bond.

Dated this 16th day of March, 2026.



Sign: 
Attorney-in-Fact David T. Satine

IMPORTANT NOTICE TO ALL TEXAS POLICYHOLDERS

IMPORTANT NOTICE

To obtain information or make a complaint:

You may call Frankenmuth Insurance Company toll-free telephone number for information or to make a complaint at:

(989) 652-6121

You may also write to Frankenmuth Insurance Company

**Frankenmuth Insurance Company
One Mutual Avenue
Frankenmuth, MI 48787 - 20**

You may contact the Texas Department of Insurance to obtain information on companies, coverages, rights or complaints at:

1-800-252-3439

You may write the Texas Department of Insurance:

P.O. Box 149091
Austin, TX 78714-9091
Fax: (512) 490-1007
Web: <http://www.tdi.texas.gov>
E-mail: ConsumerProtection@tdi.texas.gov

PREMIUM OR CLAIM DISPUTES:

Should you have a dispute concerning your premium or about a claim you should contact the Frankenmuth Insurance Company first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

ATTACH THIS NOTICE TO YOUR POLICY:

This notice is for information only and does not become a part or condition of the attached document.

AVISO IMPORTANTE

Para obtener informacion o para someter una queja:

Usted puede llamar al numero de telefono gratis de Frankenmuth Insurance Company para informacion o para someter una queja al:

(989) 652-6121

Usted también puede escribir a Frankenmuth Insurance Company

**Frankenmuth Insurance Company
One Mutual Avenue
Frankenmuth, MI 48787 - 200**

Puede comunicarse con el Departamento de Seguros de Texas para obtener informacion acerca de companias, coberturas, derechos o quejas al:

1-800-252-3439

Puede escribir al Departamento de Seguros de Texas:

P.O. Box 149091
Austin, TX 78714-9091
Fax: (512) 490-1007
Web: <http://www.tdi.texas.gov>
E-mail: ConsumerProtection@tdi.texas.gov

DISPUTAS SOBRE PRIMAS O RECLAMOS: Si tiene una disputa concerniente a su prima o a un reclamo, debe comunicarse con el Frankenmuth Insurance Company primero. Si no se resuelve la disputa, puede entonces comunicarse con el departamento (TDI).

UNA ESTE AVISO A SU POLIZA: Este aviso es solo para proposito de informacion y no se convierte en parte o condicion del documento adjunto.

SECTION 3 POLICY ISSUANCE FOR CONSTRUCTION CONTRACTS

Federal Revisions for Section 3 Requirements – TDA Policy Issuance CDBG 20-01

Effective Date: July 1, 2021

Applicability:

Section 3 of the Housing and Urban Development Act of 1968 requires that, to the greatest extent feasible, economic opportunity generated by CDBG funds and other HUD assistance, most importantly employment, is directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, as well as residents of the community in which the federal funds are spent.

- The requirements apply to the entire project that is funded with Section 3 covered financial assistance, regardless of whether the Section 3 project is fully- or partially-funded with CDBG assistance.
- All construction and administrative services contracts must comply with the requirements below.
- Section 3 goals and data reporting requirements generally do not apply to contracts for materials, planning, and professional services. Professional services include non-construction services that require an advanced degree or professional licensing (e.g., engineering, architecture, land surveying, accounting).

Construction Contractor Compliance Overview:

Please note that Federal rules do not require Grant Recipients to contract or subcontract with a Section 3 business concern, nor do the rules require hiring of Section 3 workers. However, Grant Recipients must be able to demonstrate that, where possible, contracting, employment, and training opportunities were made available to workers and businesses meeting Section 3 designation criteria.

Under the revised Section 3 Policy, Construction Contractors are required to complete the following. Please return all completed forms to your GrantWorks Project Manager or Labor Standards Specialist.

- ☐ Include required contract clauses in all construction contracts and subcontracts. See **Required Contract Clause- Section 3 Compliance Terms and Conditions**
- ☐ Complete the **Certification of Bidder Regarding Civil Rights Laws and Regulations**
- ☐ Demonstrate outreach efforts to recruit Section 3 residents for employment. See **Section 3 Requirements for Outreach and Reporting**
- ☐ Confirm the Section 3 Status of your business by doing ONE of the following:
 - Completing **Form A1023 Certification as Section 3 Business Concern**
 - Providing documentation (e.g. screenshot, print out) of your business' inclusion on any list or database published by HUD reporting Section 3 Status, such as HUD's Section 3 Business Registry - <https://portalapps.hud.gov/Sec3BusReg/BRegistry/BRegistryHome>
- ☐ Confirm the Section 3 Status of all employees by doing ONE of the following:
 - Complete **Form A1022- Employer Certification Form for Section 3** listing all employees and their Section 3 Status (to be completed by prime contractor) -OR-
 - Have each employee complete **Form GW1022- Employee Self-Certification Form for Section 3** and submit that form with their first payroll

SECTION 3 DEFINITIONS:

Section 3 is a provision of the Housing and Urban Development Act of 1968 for the purpose of ensuring that employment and other economic opportunities generated by certain HUD financial assistance shall, **to the greatest extent feasible**, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

Section 3 status may be applied to individuals designated by HUD as either **SECTION 3 WORKERS** or **TARGETED SECTION 3 WORKERS** and to businesses identified as **SECTION 3 BUSINESS CONCERNS**:

Section 3 Worker:

A Section 3 Worker is any worker who currently fits, or when hired within the past five years fit, at least one (1) of the following categories, as documented:

1. The worker's income for the previous or annualized calendar year is below the income limit established by HUD
2. The worker is employed by a Section 3 business concern; or
3. The worker is a YouthBuild participant

Targeted Section 3 Worker:

A Targeted Section 3 Worker for Housing and Community Development Financial Assistance Projects is a Section 3 Worker who:

1. Is employed by a Section 3 Business Concern; or
2. Currently fits or when hired fit at least one of the following categories, as documented within the past five (5) years:
 - a. Living within the service area or the neighborhood of the project; or
 - b. A YouthBuild participant

Residents based outside the project Service Area **DO NOT** qualify as Targeted Section 3 Workers. See attached Project Service Area Map for exact boundaries.

Section 3 Business Concern:

A Section 3 Business Concern is a business that meets at least one of the following criteria, documented within the last six (6) month period:

- 1) At least 51% owned and controlled by low- or very low-income persons;
- 2) Over 75% of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers; or
- 3) A business at least 50% owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing.

Reporting of labor hours for Section 3 Compliance will be determined by employee hours on Payroll Reports. The Section 3 status of each employee must be documented on the following forms and submitted to the GrantWorks Labor Standards Specialist within 30 days of construction completion.

Section 3 Requirements for Outreach and Reporting

Contractors are required to access the following resources to identify potential Section 3 employees IF any new employees are needed, OR if vacancies exist for work on the project:

- Texas Workforce Solutions - <https://www.workintexas.com>; or
- Local Workforce Solutions Office (WIOA One Stop Shop), if applicable - <https://www.twc.texas.gov/directory-workforce-solutions-offices-services>

Job vacancies posted at <https://www.workintexas.com> should include the notation **Sec3** in the job title and job description. Instructions are attached. A copy of the posting must be provided for the project file.

While contractors are not required to employ Section 3 Workers, they must demonstrate an effort to identify potential employees as appropriate, including documentation for any applicants that are Section 3 Workers.

Similarly, all outreach efforts and attempts to comply with Section 3 guidelines, as well as any impediments encountered despite the efforts undertaken, as applicable.

Documentation of outreach efforts must be maintained and submitted to the GrantWorks Project Manager or Labor Standards Specialist.

SECTION 3 CERTIFICATION AS S3 BUSINESS CONCERN

Do you consider yourself to be a Section 3 Business Concern?

☐ Yes ☐ No

Business Information

Business Name	RSD Development, LLC
Address of Business Headquarters	1955 Connell St. Belton, TX 76513
County of Business Headquarters	Bell
County of residence for 51% of employees	Bell
Name of Owners /Operators	Karen & Todd Scott
Section 3 status of Owner/Operators	☐ 1) Low-to-Moderate income ☐ 2) Public Housing Resident ☒ 3) None of the above

Labor Hours – Previous 3 Months*

Start Date of Reporting Period	12/01/2025
End Date of Reporting Period	02/28/2026
Total Number of Labor Hours – all work	17,039
Number of S3 Labor Hours (work performed by LMI Persons and/or YouthBuild Participants)	0 n/a-not an S3 company
S3 Hours as percent of Total Labor Hours	0 n/a-not an S3 company

**Records supporting these hours must be made available upon request. Please redact Personally Identifiable Information from payroll records prior to releasing any documentation under this requirement. Employee ID numbers other than an employee's Social Security Number should be used to facilitate this expectation.*

CERTIFICATION: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and this reporting measure is for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title XXX).

Karen Scott		March 31, 2026
Business Owner or Designee Name and Title (Print)	Signature	Date

CONTRACTOR'S SECTION 3 NEW HIRES REPORT
 To be completed by all contractors/subcontractors

TX CDBG Locality: _____

TX CDBG Contract No: _____

Company: RSD Site Development, LLC

Do you consider yourself to be a Section 3 Business Concern or Section 3 Resident?

☐ Yes

☒ No

If yes, please specify:

☐ Business or ☐ Resident

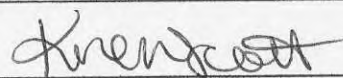
Job Category	Estimated Total Positions Needed for Project	No. of Positions Occupied by Permanent Employees	No. of Positions Not Occupied	No. of Positions to be Filled with Section 3 Residents
Officer/Supervisors	1	3	0	0
Professionals	2	3	0	0
Technical	1	1	0	0
Hsq Sales/ Rental Mgmt.	n/a	n/a	n/a	n/a
Office/Clerical	2	2	0	0
Other:				
TRADE:				
Apprentices				
Journeyman				
Craft Workers (skilled)				
Operators (semi-skilled)	8	24	0	0
Laborers (unskilled)	4	7	0	0
Service Workers				

Definition of Section 3 Resident: Individual residing within the non-metropolitan county in which the Section 3 covered project is located and whose income does not exceed 80% of the higher of the median income, adjusted by family size, for the county of residence of the non-metropolitan area of the state.

I agree that the information I have provided above on this report is true and correct.

Name: Karen Scott

Title: Owner

Signature: 

Date: 3/31/2026

Section 3 Guidelines for Construction Contractors

Section 3 is a provision of the Housing and Urban Development Act of 1968 for the purpose of ensuring that employment and other economic opportunities generated by certain HUD financial assistance shall, **to the greatest extent feasible**, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

HUD's regulations for implementing Section 3 mandates can be found at 24 CFR Part 75. Please note that Grant Recipients are not required to contract or subcontract with a Section 3 business concern, nor do the rules require hiring of Section 3 workers. However, Grant Recipients must be able to demonstrate that, where possible, contracting, employment, and training opportunities were made available to workers and businesses meeting Section 3 designation criteria.

Effective July 1, 2021 - Under the revised Section 3 Policy, Construction Contractors are required to facilitate employment opportunities for Section 3 Workers. The below forms will be required from the awarded contractor and will be included in the executed contract book..

- ☐ Demonstrate outreach efforts to recruit Section 3 residents for employment. See **Section 3 Requirements for Outreach and Reporting**
- ☐ Complete the **Certification of Bidder Regarding Civil Rights Laws and Regulations**
- ☐ Complete a **Contractor's Section 3 New Hires Report** –
- ☐ Complete the **Certification as Section 3 Business Concern**.

Section 3 Outreach

While contractors are not required to employ Section 3 Workers, they must demonstrate an effort to identify potential employees as appropriate, including documentation for any applicants that are Section 3 Workers. Similarly, all outreach efforts and attempts to comply with Section 3 guidelines, as well as any impediments encountered despite the efforts undertaken, as applicable.

Contractors are required to access the following resources to identify potential Section 3 employees **IF any new employees are needed, OR if vacancies exist for work on the project:**

- HUD's Section 3 Opportunity Portal – <https://hudapps.hud.gov/OpportunityPortal/search.action>;
- Texas Workforce Solutions - <https://www.workintexas.com>; or
- Local Workforce Solutions Office (WIOA One Stop Shop), if applicable - <https://www.twc.texas.gov/directory-workforce-solutions-offices-services>

Job vacancies posted at <https://www.workintexas.com> should include the notation **Sec3** in the job title and job description. Please reach out to the Grant Project manager for instructions.

A copy of the posting(s) must be provided for the project file.

Documentation of outreach efforts must be maintained and submitted to the Grant Project Manager or Labor Standards Specialist.

Section 3 Reporting & Compliance

Section 3 reporting and compliance applies to all executed prime or subcontracts stated in the construction contract. Reporting of all labor hours for Section 3 compliance will be determined by the employees' hours on payroll report.

- Supervisory or administrative hours not reported on payrolls will be reported weekly to the grant manager or labor standards specialist.
- The Section 3 status, see Terms and Conditions and Targeted area below, of each employee will need to be determined by documenting the worker's individual annual income and family size. The contractor will submit **form A1022, Employer Certification Form**, to the Grant project manager or labor standards specialist listing each employee, their personal ID, Section 3 status, Family Size, and calculated annual income according to the employee's wage rate, by the end of the project.
 - An alternative option is the Contractor may request a self-certification form from the grant project manager

Section 3 Terms and Definitions

In order to meet the Section 3 reporting requirements, all workers for the project must be classified as one of three worker categories – report the most restrictive category that is appropriate for an individual worker:



Criteria for All Worker Designation

All individuals performing applicable work (labor hours) for the TxCDBG-funded project that do not meet one of the Section 3 designations are reported only under the All Workers category.

Section 3 Business Concern is a business that meets at least one of the following criteria, documented within the last six (6) month period:

1. At least 51% owned and controlled by low- or very low-income persons;
2. Over 75% of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers; or
3. A business at least 50% owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing.

Section 3 Worker is any worker who currently fits, or when hired within the past five years fit, at least one (1) of the following categories, as documented:

1. The worker's income for the previous or annualized calendar year is below the area median income limit established by HUD based on residence location. Please look up Individual Income Limit by County residence here to determine whether your individual income is below the Low (80) Income Limit for One (1) Person.
 - a. Income Data Set:
https://www.huduser.gov/portal/datasets/il/il2021/select_Geography.odn
2. The worker is employed by a Section 3 business concern; or
3. The worker is a YouthBuild participant

Targeted Section 3 Worker for Housing and Community Development Financial Assistance Projects is a Section 3 Worker who:

1. Is employed by a Section 3 Business Concern; or
2. Currently fits or when hired fit at least one of the following categories, as documented within the past five (5) years:
 - a. Living within the service area or the neighborhood of the project; or
 - b. A YouthBuild participant

YouthBuild is a community-based pre-apprenticeship program that provides job training and education opportunities for at-risk youth ages 16-24 who have previously dropped out of high school. Participants learn vocational skills in construction as well as other in-demand industries that include health care, information technology, and hospitality. More information may be found at: <https://www.dol.gov/agencies/eta/youth/youthbuild>

Project "Service Area" Map

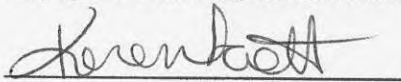
NOTE: Employees with annual incomes less than 80% Area Median Income who live within the area designated in the map below qualify as TARGETED Section 3 Workers.

CONTRACTOR'S LOCAL OPPORTUNITY PLAN

RSD Site Development, LLC agrees to implement the following specific affirmative action steps directed at increasing the utilization of lower income residents and businesses within the (City/County) of City of Bruceville-Eddy, McLennan County

- A. To ascertain from the Locality's CDBG program official the exact boundaries of the project area and where advantageous, seek the assistance of local officials in preparing and implementing the affirmative action plan.
- B. To attempt to recruit from within the city the necessary number of lower income residents through: local advertising media, signs placed at the proposed site for the project, and community organizations and public or private institutions operating within and servicing the project area such as Service Employment and Redevelopment (SER), Opportunities Industrialization Center (OIC), Urban League, Concentrated Employment Program, Hometown Plan, or the U.S. Employment Service.
- C. To maintain a list of all lower income residents who have applied either on their own or on referral from any source, and to employ such persons, if otherwise eligible and if a vacancy exists.
- D. To insert this plan in all bid documents and to require all bidders on subcontracts to submit an affirmative action plan including utilization goals and the specific steps planned to accomplish these goals.
- E. To ensure that subcontracts (greater than \$10,000), which are typically let on a negotiated rather than a bid basis in areas other than the covered project area, are also let on a negotiated basis, whenever feasible, in a covered project area.
- F. To formally contact unions, subcontractors, and trade associations to secure their cooperation in this effort.
- G. To ensure that all appropriate project area business concerns are notified of pending subcontractual opportunities.
- H. To maintain records, including copies of correspondence, memoranda, etc., which document that all of the above affirmative action steps have been taken.
- I. To appoint or recruit an executive official of the company or agency as Equal Opportunity Officer to coordinate the implementation of this plan.
- J. To maintain records concerning the amount and number of contracts, subcontracts, and purchases which contribute to objectives.
- K. To maintain records of all projected work force needs for all phases of the project by occupation, trade, skill level, and number of positions and to update these projections based on the extent to which hiring meets these Local Opportunity objectives.

As officers and representatives of RSD Site Development, LLC, we the undersigned have read and fully agree to this Plan, and become a party to the full implementation of the program and its provisions.


Signature

Owner
Title Date

03/31/2026

STATEMENT OF BIDDER'S QUALIFICATIONS

This statement must be notarized. All questions must be answered, and the data given must be clear and comprehensive. If necessary, questions may be answered on separate attached sheets. The Bidder may submit any additional information it desires.

Date: March 31, 2026

Bidder
(Legal Name of Firm): RSD Site Development, LLC

Date Organized: January 1, 2021

Name of Owner(s): Karen & Todd Scott

Address: 1955 Connell St., Belton, TX 766513

Date Incorporated: n/a

Federal ID Number: 854388052

Number of Years in contracting
business under present name

5 Years

List all other names under which your business has operated in the last 10 years:

Work Presently Under Contract:

Contract	\$ Amount	Completion Date
Wings Pizza N Things	\$5,210,777	04/2026
Profit Place	\$1,554,598	08/2026
City of Temple-Shallowford Road	\$1,600,000	10/2026
Cross Plains Development- College Park-Phase 3	\$1,000,000	04/2026
Arit Investments-Old Golf Course Road	\$1,500,000	04/2026
Rosebud 2023 CDBG Waterline Replacement	\$212,682	08/2026

Attach additional sheets if necessary

Type of work performed by your company: General Contracting, Site, Utility & Concrete Work

Total Staff employed by Firm (Include breakdown by Managers and Trades on separate sheet):

See attached

Have you ever failed to complete any work awarded to you? *(If yes, please attach summary on a separate sheet. Include brief explanation of cause and resolution)*

☐ Yes ☒ No

Have you ever defaulted on a contract? *(If yes, please attach summary of details on a separate sheet.)*

☐ Yes ☒ No

Has your organization had any disbarments or suspensions that have been imposed in the past five years or that was still in effect during the five-year period or is still in effect? *(If yes, list and explain; such list must include disbarments and suspensions of officers, principals, partners, members, and employees of your organization.)*

☐ Yes ☒ No

List the projects most recently completed by your firm (include project of similar importance):

Project	\$ Amount	Month/Year Completed
Arit Investments-Old Gold Course Road	\$4,000,000	10/2024
KD Avenue O	\$2,800,000	09/2024
LRA Development	\$2,000,000	03/2025

Attach additional sheets if necessary

Major equipment available for this contract:

See attached

Are you in compliance with all applicable EEO requirements? *(If no, please attach details on separate sheet.)*

☒ Yes ☐ No

(Optional) Minority Business Reporting Information:

Owner's Race: _____

Owner's Ethnicity: _____

Owner's Gender: _____

Are you a Section 3 business? ☐ Yes ☒ No

Section 3 Business Concerns:

- a) *Businesses that are 51 percent or more owned by Section 3 residents;*
- b) *Businesses whose permanent, full-time employees include persons, at least 30 percent of whom are currently Section 3 residents, or within three years of the date of first employment with the firm were Section 3 residents;*
- c) *Businesses that provide evidence of a commitment to subcontract in excess of 25 percent of the dollar amount of all subcontracts to be awarded to businesses that meet the qualifications described above; or*
- d) *Businesses located within the Grant Recipient's jurisdiction that identifies themselves as Section 3 Business Concerns because they provide economic opportunities for low- and very low-income persons.*

Bank References - First United Bank

Address: 7286 W. Adams Ave. Contact Name: Daniel Winford

City & State: Temple, TX Zip: 76502 Phone Number: (254) 770-5009

Credit available: \$ _____

Has the firm or predecessor firm been involved in a bankruptcy or reorganization? *(If yes, please attach summary of details on a separate sheet.)*

☐ Yes ☒ No

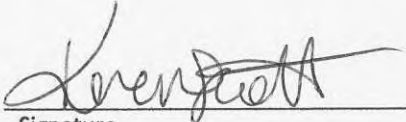
Additional Attachments

List on a sheet attached hereto all judgements, claims, arbitration proceedings, or suits pending or outstanding against bidder over the last five (5) years with amount of claim and brief description.

List on a sheet attached hereto all lawsuits or requested arbitration with regard to construction contracts which bidder has initiated within the last five (5) years and brief explanation of claim and outcome.

Attach resume(s) for the principal member(s) of your organization, including the officers as well as the proposed superintendent for the project.

Signed this 31st day of March, 2026.


Signature

Karen Scott-Owner

Printed Name and Title

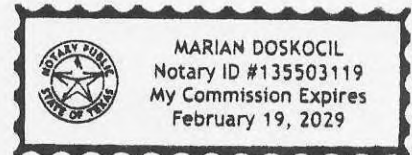
RSD Site Development, LLC

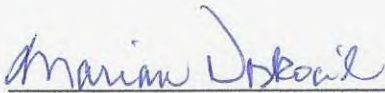
Company Name

Notary Statement:

Karen Scott being duly sworn, says that he/she is the Owner Position/Title
of RSD Site development, LLC (Firm Name), and hereby swears that the answers to the foregoing
questions and all statements therein contained are true and correct. He/she hereby authorizes and requests any
person, firm, or corporation to furnish any information requested City/County of Bell in
verification of the recitals comprising this Statement of Bidder's Qualifications.

Subscribed and sworn before me this 31st day of March, 2026.




Signature of Notary Public

Marian Doskocil
Printed Name

My Commission Expires: 2-19-29

The penalty for making false statements is prescribed in the U. S. Criminal Code, 18 U.S.C. 1001.

CONTRACTOR'S CERTIFICATION of RECOVERED MATERIAL ACKNOWLEDGEMENT

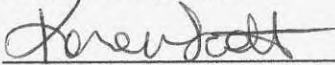
I, Karen Scott (Principal's Name) of RSD Site Development, LLC (Company Name) _____, (hereinafter called "Contractor"), acknowledge the recovered material bidding requirements found in 2 CFR 200.322 that requires the Contractor to procure those items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

I also acknowledge that this requirement shall apply to items purchased (1) where the Contractor purchases in excess of \$10,000 of the item under this contract; or (2) where during the preceding fiscal year, the value of the quantity acquired was in excess of \$10,000.

Finally, I acknowledge the attached list of recovered materials included in the bid documents.
(For up-to-date listing, please go to <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program#directory>)

Karen Scott-Owner

Printed Name and Title



Signature

03/31/2026

Date

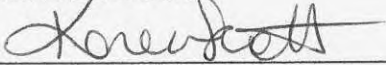
USE OF RECOVERED MATERIAL

Please check one:

- ☐ Recovered materials are included in this bid:
Materials included _____
- ☐ Recovered materials are not reasonably available in a reasonable period of time.
- ☐ Recovered materials fail to meet reasonable performance standards, which are determined on the basis of the guidelines of the National Institute of Standards and Technology, if applicable.
- ☒ Recovered materials are only available at an unreasonable price.

Karen Scott-Ower

Printed Name and Title

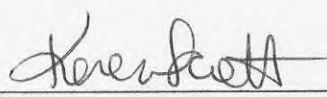


Signature

03/31/2026

Date

CONTRACTOR CERTIFICATIONS REGARDING CIVIL RIGHTS LAWS AND REGULATIONS

U.S. Department of Housing and Urban Development CERTIFICATION OF BIDDER REGARDING CIVIL RIGHTS LAWS AND REGULATIONS
INSTRUCTIONS
CERTIFICATION OF BIDDER REGARDING Executive Order 11246 and Federal Laws Requiring Federal Contractor to adopt and abide by equal employment opportunity and affirmative action in their hiring, firing, and promotion practices. This includes practices related to race, color, gender, religion, national origin, disability, and veterans' rights.
NAME AND ADDRESS OF BIDDER (include ZIP Code) RSD Site Development, LLC 1955 Connell St. Belton, TX 76513
CERTIFICATION BY BIDDER
Bidder has participated in a previous contract or subcontract subject to Civil Rights Laws and Regulations. ☒ Yes ☐ No
The undersigned hereby certifies that: ☒ The Provision of Local Training, Employment, and Business Opportunities clause (Section 3 provision) is included in the Contract. A written Section 3 plan (Local Opportunity Plan) was prepared and submitted as part of the bid proceedings (if bid equals or exceeds \$100,000). ☒ The Non-Segregated Facilities clause (Section 109 provision) is included in the Contract. No segregated facilities will be maintained as required by Title VI of the Civil Rights Act of 1964. ☒ The Equal Employment Opportunity clause is included in the Contract (if bid equals or exceeds \$10,000). ☒ The Affirmative Action for Handicapped Workers clause is included in the contract.
Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended? ☐ Yes ☒ No
NAME AND TITLE OF SIGNER (Please type) Karen Scott-Owner  March 31, 2026 SIGNATURE DATE

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
**CONTRACTOR'S CERT. CONCERNING LABOR STANDARDS AND PREVAILING WAGE
REQUIREMENTS**

TO (appropriate recipient)	DATE March 31, 2026
	PROJECT NUMBER (if any) CDV23-0167
C/O	PROJECT NAME Bruceville-Eddy 2023 CDBG Waterline Replacement

1. The undersigned, having executed a contract with City of Bruceville-Eddy for the construction of the above-identified project, acknowledges that:

- (a) The Labor Standards provisions are included in the aforesaid contract,
- (b) Correction of any infractions of the aforesaid conditions, including infractions by any of his subcontractors and any lower tier subcontractors, is his responsibility.

2. He certifies that:

- (a) Neither he nor any firm, partnership or association in which he has substantial interest is designated as an ineligible contractor by the Comptroller General of the United States pursuant to Section 5.6(b) of the Regulations of the Secretary of Labor, Part 5 (29 CFR, Part 5) or pursuant to Section 3(a) of the Davis-Bacon Act, as amended.
- (b) No part of the aforementioned contract has been or will be subcontracted to any subcontractor if such subcontractor or any firm, corporation, partnership or association in which such subcontractor has a substantial interest is designated as an ineligible contractor pursuant to any of the aforementioned regulatory or statutory provisions.

3. He agrees to obtain and forward to the aforementioned recipient within ten days after the execution of any subcontract, including those executed by his subcontractors and any lower tier subcontractors, a Subcontractor's Certification Concerning Labor standards and Prevailing Wage Requirements executed by the subcontractors.

4. He certifies that:

- (a) The legal name and the business address of the undersigned are:

**RSD Site Development, LLC
1955 Connell St.
Belton, TX 76513**

(b) The undersigned is:

(1) A SINGLE PROPRIETORSHIP	(3) A CORPORATION ORGANIZED IN THE STATE OF
(2) A PARTNERSHIP RSD Site Development, LLC is a partnership	(4) OTHER ORGANIZATION (Describe)

(c) The name, title and address of the owner, partners or officers of the undersigned are:

NAME	TITLE	ADDRESS
Karen Scott	Owner	1955 Connell St. Belton, TX 76513
Todd Scott	Owner	1955 Connell St. Belton, TX 76513

(d) The names and addresses of all other person: having a substantial interest in the undersigned, and the nature of the interest are:

NAME	ADDRESS	NATURE OF INTEREST
Karen Scott	1955 Connell St. Belton, TX 76513	Owner
Todd Scott	1955 Connell St. Belton, TX 76513	Owner

(e) The names, addresses and trade classifications of all other building construction contractors in which the undersigned has a substantial interest are:

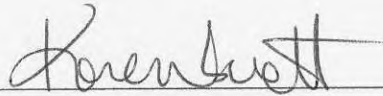
NAME	ADDRESS	TRADE CLASSIFICATION
Riley Scott Construction	1955 Connell St. Belton, TX 76513	General Contracting

RSD Site Development, LLC

(Contractor)

Date March 31, 2026

By



NONCOLLUSION AFFIDAVIT OF PRIME BIDDER

State of Texas)

County of Bell)

Karen Scott, being first duly sworn, deposes and says that:

(1) He is Owner of RSD Site Development, LLC, the Bidder that has submitted the attached Bid;

(2) He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

(3) Such Bid is genuine and is not a collusive or sham Bid;

(4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with another Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix an overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the (Local Public Agency) or any person interested in the proposed Contract; and

(5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(Signed) _____

Owner

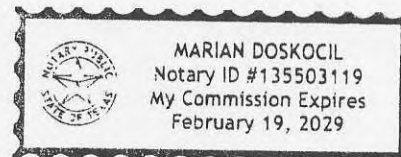
Title

Subscribed and sworn to me this 31st day of March, 2026.

By: _____

Notary Public

My commission expires 2-19-26



SECTION 504 CERTIFICATION

POLICY OF NONDISCRIMINATION ON THE BASIS
OF DISABILITY

The Contractor, RSD Site
Development, LLC does not discriminate on the basis of disability in the admission or access to,
or treatment or employment in, its federally assisted programs or activities.

(Name) Karen Scott

(Address) 1955 Connell St.

<u>Belton</u>	<u>TX</u>	<u>76513</u>
City	State	Zip

Telephone Number (254) 613 - 4921 Voice
() _____ - _____ TDD

has been designated to coordinate compliance with the nondiscrimination requirements contained in the Department of Housing and Urban Development's (HUD) regulations implementing Section 504 (24 CFR Part 8, dated June 2, 1988).

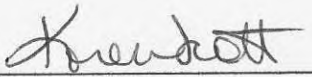
CERT. REGARDING LOBBYING FOR CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of its knowledge and belief, that:

- 1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of an Federal contract, grant, loan or cooperative agreement.
- 2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- 3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, RSD Site Development, LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Signed: 

Date: March 31, 2026

Title: Owner

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

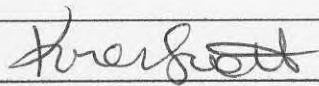
This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.
(b) Enter the full names of the individual(s) performing services and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

1. Type of Federal Action: a. contract <u>a</u> b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Action: a. bid/offer/application <u>b</u> b. initial award c. post-award	3. Report Type: a. initial filing <u>a</u> b. material change
1. Name and Address of Reporting Entity: <u>X</u> Prime _____ Subawardee Tier _____, if Known: Congressional District, if known: Unknown		2. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: n/a Congressional District, if known:
3. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
4. Federal Action Number, if known:	9. Award Amount, if known: \$	
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature:  Print Name: Karen Scott Title: Owner Telephone No.: (254) 613-4921 Date: 3/31/2026	
Federal Use Only	Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)	

RSD Staff

SITWORK

1 Sitework	Arroyo, Javier
2 Sitework	Clawson, Billy
3 Sitework	Gable, Zachory
4 Sitework	Jeremiah, Wyatt
5 Sitework	Leist, Zach
6 Sitework	Lepulu, Wayne
7 Sitework	Moreno, Jose
8 Sitework	Norman, Dallas
9 Sitework	Ward, Sage
10 Mechanic	Sterk, Robert

UTILITIES

1 Utilities	Alvarado, Servin
2 Utilities	Cuellar, Mateo
3 Utilities	Guevara, Jose
4 Utilities	Hernandez, Ismael
5 Utilities	Martinez, Jesus
6 Utilities	Oatley, Patrick
7 Utilities	Ortega, Timoteo

ROADS / CONCRETE

1 Roads/Concrete	Beebe, Joshua
2 Roads/Concrete	Gaytan, Omar
3 Roads/Concrete	Mezquitillo, Santiago
4 Roads/Concrete	Monreal, Angel
5 Roads/Concrete	Morales, Juan
6 Roads/Concrete	Pena, Jose
7 Roads/Concrete	Ramirez, Miguel
8 Roads/Concrete	Rodriguez, Dionicio
9 Roads/Concrete	Salas, Luis
10 Roads/Concrete	Salas, Rolando
11 Roads/Concrete	Suarez, Jhoan
12 Roads/Concrete	Suarez, Jose
13 Roads/Concrete	Suarez, Yeison

OFFICE

Owner	Scott, Todd - Owner
Owner	Scott, Karen - Owner

other office duties are outsourced to Riley Scott Homes, LLC

Owner	Scott, Todd
Owner	Scott, Karen
1 Estimator	Matl, Daniel
2 Operations Mgr	Peters, Steve
3 Project Superintendent	Hunter, Brian
4 General Supervisor	Box, Heath
5 Supervisor	Roepke, Rustin
6 Office	Doskocil, Marian
7 Office	Rosado, Harli

RSD SITE DEVELOPMENT EQUIPMENT LIST

Name	Year	Make	Model	Name	Year	Make	Model
Box Blade	2015	John Deere	210L EP	Reach Forks	2014	Sky Trak	6042
Box Blade	2014	Case	570 NXT	Skid Steer	2019	Kubota	SVL-95
Dozer	2013	John Deere	750K XLT	Skid Steer	2021	Case	TV450B
Dozer	2014	Komatsu	65EX	Skid Steer	2020	Caterpillar	239D3
Excavator	2019	John Deere	210g	Skid Steer	2024	John Deere	325G
Excavator	2017	Case	CX300	Skid Steer	2022	Case	TV450B
Excavator	2017	Case	CX80C	Smooth Drum Roller	2009	Case	SV208
Excavator (aka Asco)	2015	Case	CX470C	Smooth Drum Roller	2007	Dynapac	CA2500D
Excavator	2017	Case	CX210D	Smooth Drum Roller	1996	Rosco	Compact
Excavator	2019	Case	CX26	Trencher	1997	Case	460 4 Wheel Steer
Excavator	2025	Case	CX30C	Track Loader	2021	John Deere	655
Farm Tractor	2018	Kubota	M6 111				
Four Wheeler	2007	Artic Cat	MV	UTV	2023	Polaris	1000 Crew Cab 4x4 top
Motor Grader	2014	Volvo	G940	UTV	2023	Polaris	1000 Camo Crew
Motor Grader	2015	Case	865B	UTV	2024	Polaris	1000 Camo Crew
Motor Grader	2017	Komatsu	GD655	Loader sold	2014	Case	821F
Off Road Truck	2017	John Deere	260E	Loader	2014	Case	621F
Dump Truck	2001	International	4900	Loader	2014	Case	821F
Pad Foot Roller	2018	XCMG	CV-122PD	Loader	2023	Hitachi	ZW180-6
Pad Foot Roller	2019	Dynapac	CA2500PD	Off Road Water Truck	1995	Caterpillar	D300D
Reach Forks	2013	Sky Trak	6042				

City Council Regular Meeting

AGENDA ITEM F



To: City Council

Subject: Council to discuss, consider, and possibly take action to close liability account for Creekside Ranch Development for a credit of \$1,666.15.

Meeting: City Council Regular Meeting – April 23, 2026

Department:

Staff Contact: Ricky Wiggins, Councilmember
Esther Moreno, Finance Director

BACKGROUND INFORMATION:

Mr. Wiggins requested for this account be closed 50-00-2200, Creekside Ranch Development. It has a credit balance of \$1,666.15. This is a liability account for the Water Department so there will be no actual transferring of funds. This account appears on the Balance Sheet reports. The account was established in connection with the Creekside Ranch project, in order to keep record of the whole project. The group initiated project planning phase, but never broke ground. This will affect GL#50-00-5080 Misc. Income by increasing the balance. The journal entry will be verified with our auditor before recording it in our system.

FINANCIAL IMPACT:

Will increase GL#50-00-5080 Miscellaneous Income

POLICY IMPLICATIONS:

N/A

RECOMMENDATION:

Approve, deny, or take no action.

ATTACHMENTS:

See Year-To-Date Balance Sheet for Water Department

CITY OF BRUCEVILLE-EDDY
YEAR TO DATE BALANCE SHEET
AS OF: MARCH 31ST, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>LIABILITIES</u>					
50-00-2000	ACCOUNTS PAYABLE	49,699.98	94,914.93	45,214.95	90.98
50-00-2001	NET OPEB ASSET LIABILITY	18,383.00	18,383.00	0.00	0.00
50-00-2006	VACATION PAYABLE	12,867.80	12,867.80	0.00	0.00
50-00-2007	DEFERRED INFLOWS OF RESOURCES	6,905.00	6,905.00	0.00	0.00
50-00-2008	DEFERRED INFLOWS OF EXPECTED R	341.00	341.00	0.00	0.00
50-00-2009	DEF.INFLOW-PRJECTED VS ACTUAL	41,905.00	41,905.00	0.00	0.00
50-00-2105	TMRS PAYABLE	1,278.23	1,278.23	0.00	0.00
50-00-2110	PRE-PAID LEGAL	(0.01)	(0.01)	0.00	0.00
50-00-2111	METER STUDY ENGINEER	6,018.04	6,618.04	600.00	9.97
50-00-2113	UNEARNED DEPOSITS	51,118.60	56,768.70	5,650.10	11.05
50-00-2115	REV REFUNDING BONDS CURRENT DU	35,000.00	35,000.00	0.00	0.00
50-00-2117	2013 IMRPOVE BOND CURRENT DUE	118,000.00	118,000.00	0.00	0.00
50-00-2118	2013 IMPROVEMENT BOND	730,000.00	730,000.00	0.00	0.00
50-00-2120	HEALTH INSURANCE PLAN SWHP	(267.32)	(267.32)	0.00	0.00
50-00-2122	DENTAL VISION ADD'L PLAN	(14.18)	13.90	28.08	198.03-
50-00-2126	REV BOND SERIES 2011 CURRENT	70,000.00	70,000.00	0.00	0.00
50-00-2127	INSURANCE CLAIMS	2,425.70	2,425.70	0.00	0.00
50-00-2200	CREEKSIDE RANCH DEVELOPMENT	1,666.15	1,666.15	0.00	0.00
				Request to be close out.	
50-00-2550	2015 REVENUE BOND	195,000.00	195,000.00	0.00	0.00
50-00-2551	2015 REVENUE BOND CURRENT DUE	36,000.00	36,000.00	0.00	0.00
50-00-2552	CAPTL GOVT-WTR METER-CURRENT	103,657.74	103,657.74	0.00	0.00
50-00-2710	DUE TO GENERAL FUND	69,686.39	41,509.60	(28,176.79)	40.43-
50-00-2751	DUE TO SEWER FUND	(979,177.61)	(1,383,845.71)	(404,668.10)	41.33
50-00-2800	OVER/SHORT	(16.05)	(48.91)	(32.86)	204.74
	TOTAL LIABILITIES	570,477.46	189,092.84	(381,384.62)	66.85-
<u>FUND EQUITY</u>					
50-00-3000	FUND BALANCE	6,324,786.12	6,318,371.00	(6,415.12)	0.10-
	TOTAL REVENUES	1,078,012.10	1,070,947.47	(7,064.63)	0.66-
	TOTAL EXPENDITURES	(1,066,560.83)	(1,327,399.02)	(260,838.19)	24.46
	TOTAL FUND EQUITY	6,336,237.39	6,061,919.45	(274,317.94)	4.33-
	TOTAL LIABILITIES & EQUITY	6,906,714.85	6,251,012.29	(655,702.56)	9.49-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	9.49-

City Council Regular Meeting

AGENDA ITEM G



To: City Council

Subject: Council to discuss, consider, and possibly take action to adopt Ordinance No. 04-23-26-1, amending Ordinance No. 1-5-2023-2, updating regulation of sex offender residency and application for exemption / variance from sex offender residency restrictions.

Meeting: City Council Regular Meeting – April 23, 2026

Department: Police Department

Staff Contact: Micheal Dorsey, Police Chief

BACKGROUND INFORMATION:

The proposed ordinance amends Chapter 8 of the City Code of Ordinances by adding Article 8.05, establishing regulations regarding the residency and presence of certain registered sex offenders within the City of Bruceville-Eddy.

This ordinance is authorized under Texas Local Government Code Sections 51.001 and 51.012, as well as Texas Health and Safety Code Section 341.906, which permits municipalities to establish child safety zones. For purposes of this ordinance, a “**child safety zone**” is defined as a premises where children commonly gather, including but not limited to schools, playgrounds, day-care facilities, youth centers, video arcade facilities, and public or private swimming pools. The definition includes the entire property, parcel, tract, or lot upon which such a facility is located, including all buildings, structures, parking areas, sidewalks, easements, and appurtenances within its legal boundaries, regardless of whether children are present at any given time. The purpose of this ordinance is to enhance public safety by limiting the proximity of certain registered sex offenders to these designated areas, while maintaining a regulatory, non-punitive framework. This ordinance is designed to strike a balance between protecting children and ensuring fairness through clearly defined exemptions and due process safeguards. The inclusion of an **undue hardship standard** allows for case-by-case evaluation where strict application of the ordinance would create a substantial and demonstrable burden, while still prioritizing public safety. Additionally, the ordinance addresses enforcement gaps by clearly defining residency thresholds and incorporating ownership, rental, and leasing provisions to prevent circumvention.

In addition, staff has developed a standardized **Application for Exemption / Variance from Sex Offender Residency Restrictions**, attached for Council review and consideration.

The application is designed to ensure consistent and legally defensible administration of the ordinance by: Providing a formal process for individuals to request exemptions or variances based on qualifying factors, including **undue hardship**.

Incorporating ordinance-specific definitions, including **permanent residence (more than 7 days or ownership/lease/control) and temporary residence (7 days or less)**. Requiring disclosure of **property ownership, rental, or leasing arrangements**, including landlord acknowledgment. Requiring submission of supporting documentation such as proof of residence, employment verification, and hardship evidence. Including a sworn affidavit and acknowledgment provisions to ensure accuracy and accountability. Establishing a clear review process by the Chief of Police, with a right to appeal to the City Council. This application will serve as the official administrative tool for implementing the exemption and variance provisions outlined in the ordinance.

FINANCIAL IMPACT:

None.

POLICY IMPLICATIONS:

None.

RECOMMENDATION:

Council to approve Ordinance No. 04-23-26-1, amending Ordinance No. 1-5-2023-2, updating regulation of sex offender residency and application for exemption / variance from sex offender residency restrictions.

ATTACHMENTS:

.

City Council Regular Meeting

AGENDA ITEM 9



To: City Council
Subject: Staff Reports
Council to discuss and consider staff reports from the City Administrator, Chief of Police, City Attorney, consulting engineers, and department heads.
Meeting: City Council Regular Meeting – April 23, 2026
Department: ALL
Staff Contact:

BACKGROUND INFORMATION:

Staff reports have been provided for review.

FINANCIAL IMPACT:

N/A

POLICY IMPLICATIONS:

N/A

RECOMMENDATION:

N/A

ATTACHMENTS:

City Administrator Report
MRB Engineers Report
Public Works Reports
Police Department Reports

I and Esther M (Finance Director) attended the mandated two-day Public Funds Investment Act training class offered in Waco.

Attended a pre-bid meeting and a bid opening meeting for the CDBG project for installation of a new water main to be installed in the alley in-between 4th St and 3rd St.

We will begin the budgeting process soon so please start thinking about your goals for the City, budget item requests, and related discussion items for our upcoming budget workshop meetings. I will be reaching out and emailing more info soon.

Attended the area Economic Development Council meeting.

Survey of the well property underway; land surveyor is working on property boundary drawings. Geotech bores started for soils analysis and construction design. First Title Company of Waco is still working on title research; they have recently received records from Falls County. Our PW Department has begun clearing vegetation for access to well land site from the City's ball field property.

Met with developers representing Rikhil Ranch.

Attended Resilient Community Program meeting with GLO and Public Management per our comprehensive plan grant's review.

Working on updating all of our City's development department applications.

Punchlist item with Black Rock for repair of decorative parameter lights on Market Street is now resolved and the lights are in working order.

Renee and I visited & worked with plat and zoning applicants, their consultants, and their other points of contacts per their various needs and questions.

Monthly meeting with regional City Managers and City Administrators.

April 16, 2026

City of Bruceville-Eddy
Mr. Lawrence Cutrone
144 Wilcox Drive
Eddy, Texas 76524

Re: City of Bruceville-Eddy Engineering and Services Update

Mr. Cutrone,

MRB Group is pleased to provide to the city the following Items in regard to the Monthly Engineering Report. This report includes Engineering Tasks from March 20th, 2026, through April 15th, 2026.

DEVELOPMENT REVIEW

1. **CEFCO** – Casey's General Stores has announced the purchase of nearly 200 CEFCO stores. The Bruceville-Eddy CEFCO Store has been put on hold until new direction is established by the new owners.
2. **Eagle Prairie** – Final Plat and Construction Plans have been approved.

WATER METER FEASIBILITY

1. **The following water meter feasibilities were completed and resulted as follows:**
 - McLennan Property ID#: 104351 – No Improvements Required
 - McLennan Property ID#: 105252 – No Improvements Required

GENERAL DISCUSSION ITEMS

1. New Water Well: MRB has begun design on the new water well, ground storage tank, and pump station project. We will be meeting with City manager and operators soon to go over our proposed site plan and discharge piping connection into the distribution system. Items completed to date:

- Drone flight and ground survey
- Drawing sheet set up and preliminary design
- Geotech bores completed and awaiting results
- Boundary Survey ordered – should receive soon

3. Hungry Hill Roadway Rehabilitation: MRB was awarded this project at the March council meeting. Surveying and Geotech have been completed. MRB updated the drawings to indicate the recommended pavement design from the Geotech report for a 20+ year design life. The completed plans, bid manual (will need revisions before bidding), and OPC were submitted to the city. It is anticipated the City will work on funding for this project with an adjacent business that has potentially impacted the existing condition of this roadway over their years of operation. MRB is ready to provide an updated proposal to move forward with TxDOT permitting, bidding, and construction phase services at the direction of the City.

4. I-35 Water Main Crossing (Foodies): MRB has completed design and obtained the TxDOT permit. This project was bid on May 13th. Southern Contractors Group was the low bidder on both the Base Bid and Base bid with Additive Alternate (upsizing to a 10" main under the interstate for future growth). The developer has accepted this bid and the contractor has been awarded the 10" additive alternate option. No work will begin until the developer has provided payment to the city.

5. GIS updates: Last month our GIS team provided a water main capacity map to provide the city for review. This map strictly indicates the amount of remaining meters than can be tied on to a water main based on the allowable meters with respect to water main size.

If you have any questions, please feel free to contact me.

Sincerely,



Armand Hunt, PE
Project Manager

END OF THE MONTH WATER LOSS	
MARCH. 2026	
<u>WELLS: (02/23/26 – 03/23/26)</u>	
#2721 TOLBERT	7,128,000
#2723 BLUEBONNET	6,401,000
#2722 WESTRIDGE	1,870,000
#2724 FRIENDLY OAKS	5,565,000
TOTAL GALLONS PUMPED:	20,964,000
<u>WATER LOSS:</u>	
#39 DUTY PARK	6,000
#335 B-E MAIN. BLDG	1,700
#1115 MUNICIPAL	700
#1112 NEW CITY HALL	1,000
#1114 EMS/FIRE	300
WATER LOSS WORK ORDERS	2,210,000
FIRE DEPT	125,000
FLUSHING	1,100,000
#02-1956-01 SEWER PLANT	0
TOTAL WATER LOSS:	3,444,700

4/09/2026 3:47 PM
 SERVICE CATEGORY: WA - WATER
 MONTH RANGE: 3/2026 THRU 3/2026
 BOOKS: All

U S A G E A N D L O S S R E P O R T

PAGE: 1

3/2026	USAGE	METERS	USAGE BREAKDOWN	ACCOUNTS	AVERAGE
PUMPED	20,964,000		0-0	251	0
FLUSHED	3,444,700		1-9,999,999,999	1,840	5,772
USED	10,620,700	2,091	TOTAL	2,091	5,079
UNBILLED	0	0			
LOSS	6,898,600				
LOSS PERCENTAGE	32.91 %				

1 MONTH TOTALS			
TOTAL PUMPED	20,964,000	AVERAGE PUMPED	20,964,000
TOTAL SOLD	10,620,700	AVERAGE SOLD	10,620,700
TOTAL FLUSHED	3,444,700	AVERAGE FLUSHED	3,444,700
TOTAL LOSS	6,898,600	AVERAGE LOSS	6,898,600
LOSS PERCENTAGE	32.91 %	AVERAGE LOSS PERCENTAGE	32.91 %
TOTAL UNBILLED	0	AVERAGE UNBILLED	0

4/09/2026 3:53 PM
SERVICE CATEGORY: WA - WATER
MONTH RANGE: 3/2025 THRU 3/2026
BOOKS: All

U S A G E A N D L O S S R E P O R T

PAGE: 4

3/2026	USAGE	METERS	USAGE BREAKDOWN	ACCOUNTS	AVERAGE
PUMPED	20,964,000		0-0	251	0
FLUSHED	3,444,700		1-9,999,999,999	1,840	5,772
USED	10,620,700	2,091	TOTAL	2,091	5,079
UNBILLED	0	0			
LOSS	6,898,600				
LOSS PERCENTAGE	32.91 %				

=====

13 MONTH TOTALS			
TOTAL PUMPED	330,128,000	AVERAGE PUMPED	25,394,462
TOTAL SOLD	166,968,100	AVERAGE SOLD	12,843,700
TOTAL FLUSHED	66,705,450	AVERAGE FLUSHED	5,131,188
TOTAL LOSS	96,454,450	AVERAGE LOSS	7,419,573
LOSS PERCENTAGE	29.22 %	AVERAGE LOSS PERCENTAGE	29.22 %

**** TOTALS BY JOB CODE ****

JOB CODE	TOTAL COMPLETED	TOTAL OUTSTANDING	TOTAL NEW	TOTAL PENDING	TOTAL VOID
TURN - TURN OFF WATER	2	0	0	0	0
CHECK - CHECK FOR LEAK	1	0	0	0	0
SWAP - METER CHANGE	4	0	0	0	0
GRAPH - GRAPH	6	0	1	0	0
LEAK - FIXED LEAK	9	0	0	0	0
TRASH - TRASH CANS	6	0	0	0	2
OCC - OCCUPANT CHANGE	9	0	0	0	0
LOCA - LINE LOCATE	6	0	0	0	0
ROLL - EMPTY ROLL OFF	1	0	0	0	0
CON - CONNECT	0	0	0	0	2
CUST - CSI	0	3	0	0	0
INSTA - INSTALL NEW METER	1	2	0	0	0
MISC - MISCELLANEOUS	4	4	0	0	0
NON - NON-PAYMENT TURN OFF	27	0	0	0	120
REIN - REINSTATE	26	0	0	0	1
INFO - INFORMATION	1	0	0	0	0
REREA - REREAD	1	0	0	0	0
TOTAL ALL CODES	104	9	1	0	125

Definitions |

Total Pumped: This is the culmination of our daily meter readings from the past month on ALL groundwater well sites as well as the intake from Bluebonnet WSC.

Total Sold: This is the amount of water that was billed to customers and will be collected as water sales revenue.

Total Flushed: This number is comprised of staff estimates on water loss from known leaks, flushing activities, an allocation for the volunteer fire departments operations, and our unbilled accounts' actual meter readings (City facilities).

Total Loss: This is the remaining water that is currently unaccounted for in our water system from the previous month. This water is going out the door via leaks, flushing, faulty meters, and any possibly illegal connections.

	Street Patching		
Date:	Street:	Worked Done By:	
04-21-22	Ashley	KL/JG/RS	
05-19-22	Benton	JG/KL	
06-13-22	Hungry Hill	KL/RS/RS/JG	
08-25-22	Old Bruceville	CS/KL/RS	
08-26-22	Franklin	GS/KL/JG	
09-07-22	Archie	KL/CS/RS	
09-07-22	Mesquite	KL/RS/CS	
09-07-22	Church	KL/RS/CS	
09-07-22	First St	KL/RS/CS	
09-07-22	Grider	KL/RS/CS	
09-08-22	Temple	JG/KL/RS	
09-08-22	Washington	JG/KL/RS	
09-08-22	Ausborn	JG/KL/RS	
09-08-22	Fourth St	JG/KI/RS	
09-08-22	Eagle	JG/KL/RS/CS	
09-26-22	3rd St	GS/CS/RS/JG	replace culvert
09-28-22	Horseshoe Bend	GS/CS/RS/JG	
10-13-22	Hungry Hill	CS/RS/KL/RS	
10-14-22	Hungry Hill	GS/JG/KL/RS	
10-21-22	4th	CS/RS	
10-21-22	Temple	CS/RS	
10-21-22	Benton	CS/RS	
10-21-22	Aspen	CS/RS	
	Trimming	Trees	
11-1-22	Grider & Bruce	JG/KL/RS/GS	
11-1-22	Aspen	JG/KL/RS	
11-1-22	1st	JG/GS	
11-1-22	Benton	JG/KL/RS/GS	
11-1-22	Tatum	Rudy	
11-2-22	Tatum	Rudy	
11-2-22	N. Bruce	JG/KL/RS/GS	
11-8-22	Mackey Ranck	GS/CS/RS/KL/RS	
11-9-22	Mackey Ranch	GS/RS/CS/JG/RS/KL	
	Patching		
12-5-22	Franklin	JG/KL/RS	
12-5-22	Temple	JG/KL/RS	

12-5-22	Ausborn	JG/KL/RS	
12-5-22	Spruce	JG/KL/RS	
12-5-22	Evergreen	JG/KL/RS	
12-5-22	Hungry Hill	JG/KL/RS	
12-29-22	Crescent Creek	JG/CS/RS	
12-29-22	Benton	JG/CS/RS	
12/29/22	Soules Cr	JG/CS/RS	
12/29/22	Anna Hobbs	JG/CS/RS	
12/29/22	Ashley	JG/CS/RS	
12/29/22	Melissa	JG/CS/RS	
		February-23	
2/17/23	Franklin	GS/JG/KL/RS	
2/17/23	Hungry Hill	JG/KL/RS	
2/17/23	Gurley	JG/KL/RS	
2/17/23	Archie	JG/KL/RS	
2/17/23	Mesquite	JG/KL/RS	
2/22/23	Eagle	CS/KL/RS	
2/22/23	Spruce	CS/KL/RS	
2/22/23	1st Street	CS/KL/RS	
2/22/23	Benton	CS/RS/KL	
2/22/23	Aspen	CS/RS/KL	
2/22/23	Evergreen	CS/RS/KL	
2/22/23	Shady Shore	CS/RS/KL	
2/22/23	Soules Cr	CS/KL/RS	
		March 2023	
3-7-23	Franklin	CS/RS/GS	
3-7-23	Pine	CS/RS/GS	
3-8-23	Horshoebend	CS/JG/RS	
3-8-23	Soules Circle	JG/CS/RS	
		May 2023	
5-26-23	Hungry Hill	GS/CS/KL/RS	
5/26/23	Old Moody	CS/RS	
5/26/23	N Old Bruceville	GS/KL/CS/RS	
5/26/23	Benton	JG/CS/GS/KL	
5/26/23	Horseshoe Bend	CS/RS	
5/26/23	Washington	JG/KL	
5/26/23	Franklin	JG/KL	
5/26/23	Eagle	CS/RS	
5/26/23	Soules Cr	CS/RS	

		August 2023	
8-11-23	Eagle Dr	GS/JG/CS/KL/RS	
8/14/23	Franklin	CS/KL/RS	
TREE TRIMMING		August 2023	
8/1/23			
8/1/23			
8/3/23			
8/3/23			
	PATCH	October 2023	
	10/2 Franklin	JG/GS/KL	
	10/2 Eagle	JG/GS/KL	
	10/2 Border	JG/GS/KL	
	10/2 Ashley	JG/GS/KL	
	10/2 Melissa	JG/GS/KL	
		December 2023	
	12/5 N OLD BRUCEVILLE	CS/RS/KL/RS	
	12/5 BRUCE ST	CS/RS/KL/RS	
	12/6/23 HUNGRY HILL	CS/RS/RS	
		January 2024	
	Shady Shore	JG/KL/CS/RS	
	Soules Circle		
	Washington 3-4		
	Old Moody		
	Eagle Dr		
	4th Border to Anna Hobbs		
	Franklin Rd		
	Mackey Ranch Rd		
	Demo Patch	Hudson Ln also Eagle Dr	
	2/24 Melissa	GS/RS/KL	
	2/24 Old Moody	CS/RS	
	Out. of material		
	3/19/24 Hungryhill	CS/RS	

	April 2024	Patching	
		Horseshoe Bend	CS/RS
		Soules Cr	CS/RS
		Eagle Dr 2x's	CS/RS
		Hudson	CS/RS
		N Old Bruceville	CS/RS
		Old Moody Rd	CS/RS
		Benton	CS/RS
		Hungry Hill	CS/RS
		Melissa	CS/RS
		Franklin	CS/RS
	May 2024		
		EVERGREEN	CS/RS
		SPRUCE	CS/RS
		EAGLE	CS/JG/GS
		TATUM	CS/RS
		MACKEY RANCH	CS/RS
		OLD MOODY	CS/RS
	July 2024		
		BE ISD ARKIMG LOT	CS/RS
		TRUCK BROKE DOWN	
	August 2024		
		Finish BE ISD	RS/RS
		Eagle Dr	RS/RS
		ASHLEY	CS/RS
		1st Street	CS/RS
	September 2024		
		N Old Bruceville	CS/RS
		Eagle	
		Franklin	
		Washington	

		Hudson	
		Benton	
		Soules Circle	
	October 2024		
		ASHLEY	GS/CS
		OLD MOODY	GS/CS
		TATUM	CS/RS
		SOULES CR	CS/RS
		OLD BRUCEVILLE	
	March 2025		
		EAGLE DR	CS/RS
		EAGLE DR	CS/RS
		OLD MOODY	CS/RS
		SOULES CR	CS/RS
	May 2025		
		HUDSON	CS/GS
		N OLD BRUCEVILLE	CS/GS
		ANNA HOBBS	CS/GS
		ASPEN	CS/GS
		HUNGRY HILL	CS/GS
	Aug 2025		
		HORSESHOE BEND	CS/JJ
		SOULES CR	CS/JJ
	SEPT 2025		
		CRESCENT CREEK	CS/JJ
		CRESCENT MEADOW	CS/JJ
		FORREST CREEK	CS/JJ
	October 2025		
		HORSESHOE BEND	CS/GS/RE
		ASHLEY	CS/JJ
	December 2025		
		TATUM	CS/RE/KL/JJ
	February 2026		
		N OLD BRUCEVILLE	CS/RE
		EAGLE DR	CS/RE
	April 2026		

		N OLD BRUCEVILLE	RE/JJ
		BENTON	RE/JJ



Police Department

143 Wilcox Dr.
Eddy, TX 76524

www.bruceville-eddy.us

Phone: 254-859-5072

Fax: 254-859-5258

Police Department Activity Report: March 1, 2026 – March 31, 2026

Calls for Service: Total 114

890 Dorsey	894 Martinez	896 Childress	898 Cade
33	40	19	22

Arrest, Offense, Incident

Reports:

Total 8

890 Dorsey	894 Martinez	896 Childress	898 Cade
3	3	2	0

Criminal Offense Arrests:

Total 6

890 Dorsey	894 Martinez	896 Childress	898 Cade
2	2	2	0

Crash Reports: Total 6

890 Dorsey	894 Martinez	896 Childress	898 Cade
2	2	2	0

Citations & Warnings: Total 108

890 Dorsey	894 Martinez	896 Childress	898 Cade
0 citations 0 warnings	36 citations 30 warnings	5 citations 15 warnings	9 citations 13 warnings

Citations Total: 50

Warnings Total: 58



Police Department

143 Wilcox Dr.
Eddy, TX 76524

www.bruceville-eddy.us

Phone: 254-859-5072

Fax: 254-859-5258

Police Department Activity Report: March 1, 2026 – March 31, 2026

Security Checks: 98

School Zone Enforcement: 16

Neighborhood Patrol: 45

Directed Traffic Enforcement: 43

Call Type Report

BRUCEVILLE-EDDY POLICE DEPARTMENT

From: MARCH 1 2026
To: MARCH 31 2026

Call Type Description	Number of Calls
ABANDONED VEHICLE	2
AGENCY ASSIST BRUCEVILLE-EDDY PD	2
AGENCY ASSIST MCLENNAN COUNTY SHERIFFS OFFICE	3
AGENCY ASSIST MOODY PD	1
AGENCY ASSIST TROY PD	1
ANIMAL VIOLATION	7
CHECK	1
CITIZEN CONTACT	1
CIVIL DISTURBANCE	2
CIVIL MATTER	4
CPS REFERRAL	3
CRIMINAL TRESPASS	2
DISABLED VEHICLE	3
DISTURBANCE	2
DOG AT LARGE - VIOLATION OF CITY ORDINANCE	2
FIRE	1
FOLLOW UP INVESTIGATION	10
HARASSMENT	1
HIT AND RUN CRASH	2
INFORMATION	1
INJURY TO A CHILD	1
INTOXICATED - DRIVER	2
MOTOR VEHICLE COLLISION	7
MOTORIST ASSIST	4
PARKING VIOLATION	1
PUBLIC SERVICE	3
RECKLESS DRIVING	2
STRANDED MOTORIST	1
STREET BLOCKED	1
SUSPICIOUS PERSON	5
SUSPICIOUS VEHICLE	2
THEFT	1

THREATS	1
TRAFFIC CONTROL	3
TRAFFIC HAZARD	9
UNAUTHORIZED USE OF M/VEH	1
UNLAWFUL CARRYING WEAPON	1
WELFARE CONCERN	7

No Drivers License (when unlicensed)



March 2026 Warning Data

Description

Backed upon Shoulder or Roadway of Controlled Access Highway (Verbal Warning)
Defective Head Lamp(s) (Verbal Warning)
Defective Head Lamp(s) (Verbal Warning)
Defective Head Lamp(s) (Verbal Warning)
Defective Stop Lamp(s) (Verbal Warning)
Defective Stop Lamp(s) (Warning)
Defective Tail Lamp(s) (Verbal Warning)
Defective Tail Lamp(s) (Verbal Warning)
Defective Tail Lamp(s) (Verbal Warning)
Defective Tail Lamp(s) (Warning)
Defective Tail Lamp(s) (Warning)
Display Expired License Plates (Warning)
Expired Registration (Verbal Warning)
Expired Registration (Verbal Warning)
Expired Registration (Warning)
Expired Registration (Warning)
Expired Registration (Warning)
Failed to Maintain Financial Responsibility (Verbal Warning)
Failed to Signal Lane Change (Verbal Warning)
Failed to Signal Lane Change (Verbal Warning)
Failed to Signal Lane Change (Verbal Warning)
Failed to Stop at Designated Point at Stop Sign (Verbal Warning)
Failed to Stop at Designated Point at Stop Sign (Verbal Warning)
Failed to Yield ROW to Emergency Vehicle (Warning)
Following Too Closely (Verbal Warning)
No Drivers License (when unlicensed) (Warning)
No License Plate Light (Verbal Warning)
No License Plate Light (Verbal Warning)
No License Plate Light (Verbal Warning)
Operate Unregistered Motor Vehicle (Warning)
Operate Vehicle Without License Plate (or with one plate) (Verbal Warning)
Operate Vehicle Without License Plate (or with one plate) (Warning)
Operation of Vehicle Without Registration Insignia (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Wrong, Altered, or Obscured License Plate (Verbal Warning)

Location

INTERSTATE HIGHWAY 35 MILE MARKER 314 FRONTAGE RD
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 315 FRONTAGE ROA
100 BLOCK WEST 3RD STREET
INTERSTATE HIGHWAY 35 MILE MARKER 314
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 315
INTERSTATE HIGHWAY 35 MILE MARKER 317
INTERSTATE HIGHWAY 35 MILE MARKER 317
INTERSTATE HIGHWAY 35 MILE MARKER 319
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 315 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 319
INTERSTATE HIGHWAY 35 MILE MARKER 315
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
100 BLK W 3RD
100 BLOCK WEST 3RD STREET
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 314
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 319 FRONTAGE RD
IH-35 MM315 FRONTAGE RD
800 BLOCK W 3RD STREET
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
800 BLOCK WEST 3RD STREET
INTERSTATE HIGHWAY 35 MILE MARKER 315 FRONTAGE RD
800 BLOCK WEST 3RD STREET
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 317
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
INTERSTATE HIGHWAY 35 MILE MARKER 318
800 BLK W 3RD ST
INTERSTATE HIGHWAY 35 MILE MARKER 318
INTERSTATE HIGHWAY 35 MILE MARKER 318
800 BLK W 3RD ST



Bruceville-Eddy ISD School Resource Officer

143 Wilcox Dr.
Eddy, TX 76524

www.bruceville-eddy.us

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

SCHOOL RESOURCE OFFICER ACTIVITY REPORT: March 1, 2026 – March 31, 2026

Calls for Service: 2

Security Checks: 54

School Zone Enforcement: 16

Citations & Warnings: 0 Citations / 0 Warnings

Arrests: 0

BEISD SRO Monthly Activity Report:

Admin Assist	1
Staff Assist	
Student Assist	
Agency Assist	
Citizen Contact	
Calls for Service	2
Incident Report	
Criminal Activity/Offense	
Suspicious Activity/Person/Circumstances	
Traffic Complaint	
Traffic Stops	
Warnings	
Citations	
Juvenile Complaint	
Adult Arrest	
Juvenile Arrest	
Warrant Arrest	
Parent Conference	
Welfare Check	1
Classes Given	
Total:	4

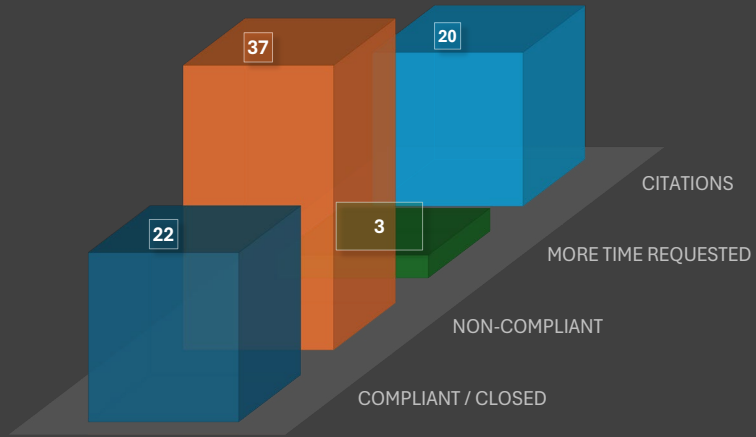
MARCH 19 2026 - APRIL 15 2026 YTD
CITY ORDINANCE ENFORCEMENT REPORT

COMPLIANT / CLOSED	22
NON-COMPLIANT	37
MORE TIME REQUESTED	3
CITATIONS	20
TOTAL CASES	82

TYPES OF VIOLATIONS	
ANIMAL VIOLATION	7
HIGH GRASS	11
RUBBISH	16
JUNK VEHICLES	17
DANGEROUS BLDG	8
ACC / STORAGE BLDG	0
ZONING VIOLATION	0
OPEN BURNING VIOLATION	0
LIVESTOCK VIOLATIONS	1
NOISE COMPLAINT / LOUD MUSIC	0
RV TRAVEL TRAILER	3
CITY PERMIT VIOLATION	3
SEX OFFENDER RESIDENCY VIOLATION	1
TOTAL VIOLATIONS	67

CITY ORDINANCE VIOLATION CASE STATUS

COMPLIANT / CLOSED NON-COMPLIANT MORE TIME REQUESTED CITATIONS



TYPES OF VIOLATIONS

