

# **City of Meadowlakes**

## **AGENDA**

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### **City Council Meeting**

Monday, November 13, 2023 – 6:00 p.m.

Totten Hall, Meadowlakes Municipal Offices

177 Broadmoor St., Meadowlakes, Texas

Notice is hereby given that a Meeting of the City Council of the City of Meadowlakes, Texas, will be held on Monday, November 13, 2023, at 6:00 p.m. at Totten Hall, Meadowlakes Municipal Building, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

1. **CALL TO ORDER AND QUORUM DETERMINATION**
2. **PLEDGE OF ALLEGIANCE AND PRAYER**
3. **CITIZEN COMMENTS** *(Limited to 15 minutes total on general subjects and agenda-related items. Citizens wishing to address the Council must complete an "Application to Address," which must be submitted to the City Secretary at least thirty (30) minutes before the commencement of the City Council Meeting, and each speaker will be limited to a maximum speaking time of three (3) minutes.*
4. **MONTHLY STANDARD LIVE REPORTS** *(Progress and Status Reports Only.)*
  - A. **Operations in general - City Manager Johnnie Thompson**
    1. Briefing on current utility operations
    2. Ordinance and Animal Control Report
    3. Patrol Activity Report
    4. Building Committee Report
  - B. Briefing on Golf-Klotz
5. **CONSENT ITEMS** *(The items listed are considered routine and non-controversial by the City Council and may be approved by a single motion of the Council. No separate discussion or action on any of the items is necessary unless the Council desires, at which time the select item(s) may be discussed separately under consent items and separate motion(s).*
  - A. Minutes of the prior Council Meetings/Workshops
  - B. September and October 2023 Financial Statements
6. **OLD BUSINESS**
  - A. Discussion/Action: Update on Renovations of Wastewater Treatment Plant-Thompson
  - B. Discussion/Action: City Council Rules & Procedures Policy adopted on March 8, 2016, and amended on April 12, 2016. – Thompson

## 7. NEW BUSINESS

- A. Discussion/Action: Resolution 2023-09 – CONSIDERATION AND POSSIBLE APPROVAL OF A RESOLUTION CANVASSING THE RETURNS AND DECLARING THE RESULTS OF AN ELECTION TO AUTHORIZE THE ISSUANCE OF CERTIFICATES OF OBLIGATION. – Thompson/Bentley
- B. Discussion: Competitive bidding process - Councilmember Morgan
- C. Discussion/Action: Appointment of Temporary City Secretary-Thompson

### COUNCIL & MAYOR ANNOUNCEMENTS about Items of Community Interest

- *Announcements during this agenda item are limited to the following, as authorized under Section 551.0415, Tex. Gov't Code.)*
- *Expressions of thanks, congratulations, or condolence;*
- *An honorary or salutary recognition of a public official, public employee, or other citizens, except that a discussion regarding the change in the status of the person's public employment is not an honorary or salutary recognition for this subdivision;*
- *A reminder regarding a social, ceremonial, or community event organized or sponsored by an entity governing body or an official or employee of the municipality and*
- *Announcements involving an imminent threat to the public health and safety of people in the municipality have arisen after posting the agenda.*

***The next City Council meeting is Monday, December 11, 2023, at 6:00 p.m.***

## 8. ADJOURNMENT

*The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices,) and 551.086 (Economic Development).*

*An agenda packet is available for public inspection at City Hall, 177 Broadmoor, Suite A, Meadowlakes, between the hours of 8:00 a.m. through 4:00 p.m., Monday through Friday.*

I, Johnnie L. Thompson, City Manager for the City of Meadowlakes, Texas, do certify that this Notice of Meeting was posted at City Hall, in a place readily accessible to the general public at all times, on November 9, 2023, 10:00 a.m. and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

/s/ Johnnie L. Thompson  
Johnnie L. Thompson, City Manager

/s/ Mark Bentley  
Mark Bentley, Mayor

PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT (830) 693-6840 FORTY-EIGHT (48) HOURS PRIOR TO THE MEETING TIME.
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Posting Removed: \_\_\_\_\_ at \_\_\_\_\_ by \_\_\_\_\_

(To be recorded upon removal, document retention at City Hall, posting removal date will not be reported via the website)

## Ordinance Officer Report

October 2023

Calls, E-mails received: ordinance line: 2

Security Gate: 0

City Hall: 1

Sheriff dept.: 0

Car, trailer, golf cart and recreation vehicle violations on the street, yard or driveway

Citations: 1

Warning notices: 23

Verbal notices: 1

Trash can violations

Citations: 0

Verbal notice:

Door hanger: 9

Grass over 6" and tree canopy

Citations: 0

Verbal notice: 0

Door hanger: 17

Misc. ordinance

Submitted by

Mike Ingalsbe

## Animal Control Report October 2023

Picked up multiple dead squirrels, possums and armadillos this month.

Got a call about a snake on the back patio. I when I checked it out I discovered it was a harmless coach whip. I relocated the snake off the patio.

Received a call about a lost cat. I tried to locate it but cats are hard to find.

Got a call about a skunk in a lady's garage. She apparently had left the garage door open and the skunk ran in and made itself a home. I carefully removed it from under the shelves and took it outside and released it. The skunk turned around and sprayed me as if to say take that for removing me from my home then trotted off. Oh the hazards of an animal control officer.

Call about a dog running loose. I tried to find it but I guess it went back home.

Received a call from a resident that found a hole in his backyard. I checked it out and came to the conclusion I was not real sure what made the hole.

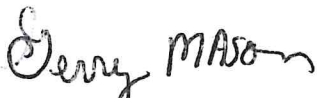
Got a call about barking dogs. When I checked it out I found out that the dogs were barking at a squirrel. Talked to the homeowner about it and will be more mindful of the dogs when they are let out.

Picked up a lost dog at the gate. It had a phone number on its collar. I called the number and was able to return the dog. She was new and had not registered her dog with the city. I advised her she needed to get it registered. She told me she would do it.

This month I helped out several residents get their pets registered with the city.

As usual I have numerous calls from residents with various concerns.

Respectfully Submitted,

A handwritten signature in black ink that reads "Gerry Mason". The signature is written in a cursive, flowing style.

Gerry Mason

Animal Control Officer

## PATROL ACTIVITY REPORT OCTOBER 2023

DATE	DAY	DEPUTY	START TIME	END TIME	HRS	CITATION	WARNING	VERBAL		Start Mile	End Mile	Total
10/04/23	Wed	Koenning	6:45am	9:45am	3	0	0	0	6:54am-7:10am Monitored school bus loading 7:30am-7:44am Monitored school bus loading 7:46am-8:20am Monitored traffic Meadowlakes Drive @ Firestone	90314	90326	12
10/04/23	Wed	Koenning	3:00pm	6:00pm	3	0	0	0	3:29pm-3:46pm Monitored school bus unloading 4:30pm-4:43pm Monitored school bus unloading 5:05pm-5:35pm Monitored traffic Meadowlakes Drive @ clubhouse	90326	90337	11
10/05/23	Thu	Koenning	6:30am	9:30am	3	0	0	0	6:54am-7:10am Monitored school bus loading 7:30am-7:44am Monitored school bus loading 7:53am-8:25am Monitored traffic Firestone @ Pinehurst	90337	90349	12
10/05/23	Thu	Koenning	3:00pm	6:00pm	3	0	0	0	3:33pm-3:50pm Monitored school bus unloading 4:32pm-4:47pm Monitored school bus unloading 5:12pm-5:35pm Monitored traffic Turkey Run @ Carnoustie	90349	90360	11
10/06/23	Fri	Koenning	6:30am	9:30am	3	0	0	0	6:51am-7:08am Monitored school bus loading 7:30am-7:42am Monitored school bus loading 7:58am-8:40am Monitored traffic Columbine @ Quail	90360	90372	12
10/09/23	Mon	Koenning	7:00am	10:00am	3	0	0	0	7:34am-8:30am Monitored traffic Meadowlakes Drive @ Firestone / Broadmoor 9:08am-9:40am Monitored traffic Meadowlakes Drive @ clubhouse	90372	90382	10
10/09/23	Mon	Koenning	3:00pm	6:00pm	3	0	0	0	4:12pm-4:45pm Monitored traffic Meadowlakes Drive @ clubhouse 5:18pm-5:45pm Monitored traffic Broadmoor @ Braeburn Circle	90382	90394	12
10/10/23	Tue	Koenning	6:45am	9:45am	3	0	0	0	6:54am-7:10am Monitored school bus loading 7:30am-7:40am Monitored school bus loading 7:40am-7:58am Flagged down on Preston Trail @ Spy Glass by resident needing advice about a situation 8:00am-8:40am Monitored traffic Firestone @ Firestone Place	90394	90405	11
10/10/23	Tue	Koenning	3:00pm	6:00pm	3	0	0	0	3:35pm-3:51pm Monitored school bus unloading 3:57pm-4:30pm Monitored traffic Meadowlakes Drive @ clubhouse 4:33pm-4:46pm Monitored school bus unloading 5:18pm-5:45pm Monitored traffic Meadowlakes Drive @ Broadmoor	90405	90419	14
10/13/23	Fri	Koenning	6:45am	9:45am	3	0	0	0	6:52am-7:09am Monitored school bus loading 7:31am-7:43am Monitored school bus loading 7:46am Located a large water leak on Broadmoor. City workers notified 7:58am-8:40am Monitored traffic Columbine @ Quail 9:20am Checked POA RV & boat storage yard	90656	90668	12

## PATROL ACTIVITY REPORT OCTOBER 2023

DATE	DAY	DEPUTY	START TIME	END TIME	HRS	CITATION	WARNING	VERBAL		Start Mile	End Mile	Total
10/13/23	Fri	Koenning	3:00pm	6:00pm	3	0	0	0	3:31pm-3:47pm Monitored school bus unloading 3:51pm-4:25pm Monitored traffic Meadowlakes Drive @ clubhouse 4:32pm-4:43pm Monitored school bus unloading 5:12pm-5:35pm Monitored traffic Preston Trail @ Granite Row	90668	90678	10
10/14/23	Sat	Koenning	10:45am	1:45pm	3	0	0	0	11:40am-1:20pm Monitored Traffic Meadowlakes Drive @ clubhouse and assisted with overflow parking issues due to POA meeting, golfers and a memorial service	90678	90686	8
10/24/23	Tue	Koenning	6:45am	9:45am	3	1	0	0	6:54am-7:09am Monitored school bus loading 7:30am-7:43am Monitored school bus loading 7:49am-8:30am Monitored traffic Meadowlakes Drive @ Broadmoor (South) <b>**Issued citation on 10-16-23 for Speeding 46/25mph on Meadowlakes Drive @ Fairway Lane while working regular duty for County- non resident</b>	90992	91003	11
10/27/23	Fri	Koenning	6:45am	9:45am	3	0	0	0	6:54am-7:10am Monitored school bus loading 7:30am-7:43am Monitored school bus loading 7:44am-8:10am Monitored traffic Meadowlakes Drive @ Firestone 8:12am-8:50am Monitored traffic Firestone @ Pinehurst	91184	91193	9
10/27/23	Fri	Koenning	3:00pm	6:00pm	3	0	0	0	3:35pm-3:51pm Monitored school bus unloading 4:30pm-4:42pm Monitored school bus unloading 5:07pm-5:45pm Monitored traffic Meadowlakes Drive @ clubhouse	91193	91203	10
10/31/23	Tue	Koenning	6:00pm	9:00pm	3	0	0	0	Halloween Patrol 6:46pm-7:08pm Dispatched to 200 block of Turkey Run in reference to Fraud. Resident was trying to be scammed. CFS# 23-042237	91434	91445	11
<b>TOTALS</b>					<b>48</b>	<b>1</b>	<b>0</b>	<b>0</b>				<b>176</b>

# Building Committee Report

October-23

Authorized By: Steve Nash,  
Building Committee Chairman

## Approved Permits

*Issued*

*Outstanding Under Const.*

Deck			
Fence			3
Remodel			3
New Construction			3
Variance			
Patio Cover/Remodel			
Arbor/Pergola			
Swimming Pool/Hot Tub			2
Boat dock/jet ski lift			1
Play Scape			
Other			
Plat Amendment			
Consultation			
Permit Revision			
Total (did not meet in Oct. due to lack of quorum)	0		12
Applications Denied/tabled			
Deck			
Fence			
Remodel			
New Home			
Variance			
Patio Cover/Enclosure			
Arbor			
Swimming Pool/Hot Tub			
Play Scape			
Other - boat dock			
Plat Amendment			
Consultation			
Permit Revision			
Total			



**City of Meadowlakes**  
**Stated Meeting Minutes**  
**October 17, 2023 – 6:00pm**  
**Totten Hall, Meadowlakes Municipal Offices**  
**177 Broadmoor Street, Meadowlakes, Texas**

The City Council of the City of Meadowlakes held their Public Hearings and Regular Meeting at Meadowlakes Municipal Building in Totten Hall on October 17, 2023, beginning at 6:00 p.m. in accordance with the duly posted notice of said meeting.

**Present:**

Mark Bentley, Mayor  
Jess Lofgreen, Councilmember  
Barbara Peskin, Councilmember  
Garrett Wood, Councilmember

**Absent:**

Jerry Drummond, Councilmember  
Roxanne Morgan  
David Klotz, Golf Pro

**Staff:**

Johnnie Thompson, City Manager  
Evan Bauer, City Secretary  
Debbie Holley, Treasurer

1. **CALL TO ORDER AND QUORUM DETERMINATION.** Mayor Bentley called the 6:00 pm and announced the presence of a quorum.
2. **PLEDGE OF ALLEGIANCE AND PRAYER.** Mayor Bentley led Council and staff in the Pledge of Allegiance and prayer.
3. **CITIZEN COMMENTS.** Resident Carolyn Richmond spoke in support of Proposition A; she encouraged citizens to think about the future of Meadowlakes and their investment as a homeowner.
4. **MONTHLY STANDARD LIVE REPORTS** (*Progress and Status Reports Only.*)
  - A. Operations in general - City Manager Johnnie Thompson
    1. Ordinance reports – In September, the Ordinance Officer responded to 2 calls. 36 warning notices were issued regarding parking violations in the street/driveway and 5 verbal conversation were held. 4 door hangers were left regarding trash cans being out past the allowed time or being seen from the street and 190 door hangers were left regarding tree overhang and 36 door hangers were left regarding grass height.

In September, our Animal Control Officer received several calls about skunks. He received several calls about loose or unleashed dogs. One call was received about a raccoon chasing a resident; the raccoon made its way back home. No rabid animals were reported in September.

2. Patrol Activity Report - In September, officer Koenning logged 55 hours and 208 miles. There was 1 citation issued for a resident passing a school bus while unloading. Mr. Thompson announced that Officer Koenning will be retiring the end of November. The city is looking for his replacement.
3. Building Committee Report – In September, the Building Committee issued 2 permits; 1 pergola and 1 fence. Currently, there are 12 ongoing projects within the City.

B. Briefing on Golf Operations – Mr. Thompson reported that operations are running smoothly and the rounds of golf played for this year are on target to be 36,000 – 38,000 rounds played. The maintenance department is in the process of replacing sprinkler heads on the golf course to aid in the watering of the greens.

5. **CONSENT ITEMS** *(The items listed are considered to be routine and non-controversial by the City Council and may be approved by a single motion of the Council. No separate discussion or action on any of the items is necessary unless desired by Council; at which time the select item(s) may be discussed separately under consent items and separate motion(s)).*

A. Minutes of the prior Council Meetings/Workshops

After discussion, Councilmember Lofgreen made a motion to approve the minutes of the September meeting as presented. The motion was seconded by Councilmember Wood and carried unanimously.

## 6. OLD BUSINESS.

- A. **Discussion/Action: Update on Renovation of Sewer Treatment Plant.** Mr. Thompson reported that two new blowers will arrive the end of October and that a new way of dewatering the City's sludge areas is going to be utilized.

## 7. NEW BUSINESS

A. **Discussion/Action: Contract for Solid Waste Collection within the City.** In December 2020, the City signed a 3-year agreement with Waste Management of Texas, Inc. The agreement began on January 1, 2021, and will end on December 31, 2023. The original agreement included an option to extend one more year, but Waste Management has decided to present a new agreement for consideration. Matt Meyers, Public Sector Solutions Manager, was present and informed council that the new agreement is similar to the existing one, except for the compensation terms, which have changed. The City's legal counsel is currently reviewing the new agreement. Under the existing agreement, Waste Management of Texas would receive a 3% increase in compensation each year. Under the new agreement, there will be a one-time increase of about \$8.11, representing a 39% monthly increase. Future increases will be determined based on the Consumer Price Index and fuel adjustments. Waste Management customers under similar agreements will see a 10% price increase next year. After discussion, Councilmember Peskin made a motion to approve the proposed contract as presented. The motion was seconded by Councilmember Lofgreen and carried unanimously.

- B. **Discussion/Action: Ordinance 2023-07 - AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS, AMENDING A50-A2-C (SOLID WASTE COLLECTION FEES) AND PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE**

**DATE, AND PROVIDING AN OPENING CLAUSE.**

**C. Discussion/Action: Resolution 2023-08 Establishing meeting dates and holidays for**

**2024.** This Resolution establishes all holidays and council meeting dates for 2024.

Council meetings will not be affected. After discussion, Councilmember Wood made a motion to establish dates and times for council meetings in 2024. The motion was seconded by Councilmember Peskin and carried unanimously.

**D. Discussion/Action: City Council Rules & Procedures Policy as adopted on March 8, 2016, and**

**amended on April 12, 2016.** Council was asked to review the policy and discussion will be held at the next meeting regarding any changes/additions.

**E. Discussion/Action: Authorizing the City Manager to purchase the following budgeted items:**

**1.Backhoe/Loader for the Utility Fund at an estimated cost of \$113,000**

**2.Debris blower for the Recreation Fund at an estimated cost of \$11,000**

**3.Replacement control system for the irrigation system at an estimated cost of \$42,000**

**F. Discussion: Request for approval of amended plat received from Bruce Kunz to**

**amend lots 739A and 740A into lot 740.** This replat was approved by the Planning and Zoning Commission on October 13, 2023. The address is 404 Hogans Place and the owner is simply combining two lots into one. There are no issues with setbacks. After discussion, Councilmember Peskin approved the replat as presented. The motion was seconded by Councilmember Wood and carried unanimously.

**8. ADJOURNMENT/ANNOUNCEMENTS:** Mayor Bentley adjourned the meeting at 6:44 pm.

**Approved:** \_\_\_\_\_  
Mayor, Mark Bentley

**Date:** November 13, 2023

**Attest:** \_\_\_\_\_  
City Secretary, Evan Bauer

**Date:** November 13, 2023

# **MEMORANDUM TO COUNCIL**

**Date:** November 2, 2023

**To:** Honorable Mayor Bentley and Council Members

**From:** Johnnie Thompson, City Manager

**RE:** Review of Fiscal Year 2023 Financial Condition

## **Review of Fiscal Year 2023 Financial Statements**

The City finished the 2023 fiscal year in a much better financial position than expected. All funds, except the Debt Service Fund, showed positive net gains. The revenues exceeded or matched the budgeted amounts, while the expenses were lower than budgeted.

The combined operating revenues for the fiscal year amounted to approximately \$3.56 million. All funds had a total operating expense of nearly \$2.56 million. A payment of approximately \$492,000 was made towards the existing debt, and over \$366,000 worth of capital purchases were made. This resulted in a net gain of around \$244,500 for all funds. It is important to note that the final bond debt payment was made using approximately \$23,000 of uncommitted Debt Service Funds. In addition, the General Fund loaned \$90,000 (reflected in the transfers into the fund) to the Recreation Fund to purchase twenty new golf carts.

All Funds except the Debt Service Fund are expected to end the fiscal year with net gains before depreciation expenses.

I am briefly reviewing each fund's anticipated end-of-year financial condition based on the attached unaudited financial statements and before any depreciation expenses. Please note that since September marked the end of the fiscal year, I will only provide a brief review and focus more on the fiscal year.

Please note that the accompanying reports are only preliminary and are subject to change based on receiving additional payables for the fiscal year and end-of-year audit adjustments.; however, I don't believe any additional payables will significantly affect the outcome of any fund.

## **Combined Balance Sheet – All Funds**

At the end of the fiscal year, the total cash on deposit amounted to \$1,974,745, approximately \$387,000 more than on deposit at the end of fiscal year 2022. Of the total increase in deposits, approximately \$200,000 is contributed to COVID relief funds received during the fiscal year and the other to net gains for three of the four funds referenced above. Approximately \$1.12 million of the cash on deposit was held in interest-bearing money market accounts, and \$850,000 was invested in certificates of deposits earning between 3 and 5%.

The table below compares cash on deposit at the end of fiscal year 2022 and fiscal year 2023.

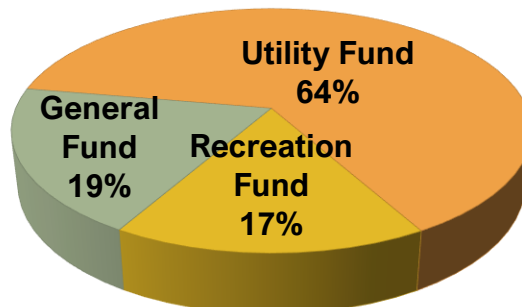
### **Cash on Deposit**

<b>Fund</b>	<b>Cash on Deposit 9-30-2022</b>	<b>Cash on Deposit 9-30-2023</b>	<b>Difference</b>	<b>% Change</b>
General	\$344,781	\$382,356	\$37,575	11%
Debt Service	\$23,284	\$173	\$(23,111)	-99%
Utility	\$966,378	\$1,266,309	\$299,931	31%
Recreation	\$253,094	\$325,907	\$72,813	29%
<b>Total</b>	<b>\$1,587,537</b>	<b>\$1,974,745</b>	<b>\$387,208</b>	<b>24%</b>

Of all the funds on deposit, 64% were held by the Utility Fund. The total amount of funds on deposit is approximately \$1.97 million, of which about \$1 million are committed funds and the remaining \$970,000 are uncommitted. The committed funds include deposits payable, COVID-restricted use funds, and current payables. In the accompanying review of each Fund, I will review each Fund's restricted and unrestricted funds.

The chart below reflects the percentage of the total funds on deposit by Funds:

### **% of Cash on Deposit as of 9-30-23**



## **Combined All Funds Profit and Loss for Fiscal Year 2023**

The total combined net gain of all funds for fiscal year 2023 was just over \$244,500, a significant increase compared to approximately \$122,000 for fiscal year 2022. All funds, except the Debt Service Fund, had net gains for fiscal year 2023. The General Fund had a net gain of \$77,360, slightly higher than its budgeted net gain. The Utility Fund's net gain was just over \$144,600, \$58,300 more than budgeted. The Recreation Fund was budgeted to lose around \$33,000, which uncommitted reserves would have covered. However, the fiscal year ended with a net gain of over \$22,500.

## **Combined All Fund Profit and Loss for September 2023**

Out of the four funds of the City, only the General Fund suffered a loss in September, but it was approximately \$4,000 less than its budgeted loss. On the other hand, the total combined net gain for all the funds was approximately \$76,800, significantly higher than the combined loss of just over \$17,000 budgeted. In the following narrative, I will give you a review of each Fund.

**General Fund** – Overall, the General Fund performed relatively well in fiscal year 2023. The Fund generated adequate revenues to cover its expenses and ended the year with a net gain greater than budgeted.

### **Balance Sheet/Cash Flow**

The General Fund's cash balance increased by just under \$38,000. In fiscal year 2023, the Fund received around \$32,000 as loan proceeds from a loan given to the Recreation Fund in 2022, which was paid off in fiscal year 2023. However, the Fund loaned \$90,000 to the Recreation Fund to help purchase twenty new golf carts, expected to be delivered in early 2024; this loan will be repaid in fiscal year 2024. As of the end of the fiscal year, the Fund is estimated to have an uncommitted cash reserve of approximately \$381,000, which is roughly \$83,000 higher than its uncommitted cash reserve at the end of fiscal year 2022.

### **Profit and Loss Statement**

The General Fund performed better than budgeted in fiscal year 2023, even though revenues fell slightly short of those budgeted. Below is a brief review of the Fund's revenues, expenditures, and net gain.

- **Income** - The Fund earned a slightly higher income than the budgeted amount for September, but its year-to-date income fell short of the budgeted amount by approximately \$3,200. Except for Ad Valorem tax income, all revenue streams met or exceeded the budgeted amounts for the fiscal year.
- **Expenses** – The total expenses for September and the fiscal year ended less than the budgeted amount. Total Fund expenditures for the fiscal year ended shy

of \$4,500 less than budgeted. However, the only major expenditures category that exceeded its budgeted amount for the fiscal year was Administrative Expenses. It ended the year about \$1,250 greater than the budgeted amount.

- **Net Gain** - The Fund ended the fiscal year with a net gain of \$77,360, about \$1,300 greater than budgeted. The Fund did experience a net loss in September of just over \$53,500, which was expected; however, the loss was about \$4,500 less than budgeted for the month. The Fund had a net gain of approximately \$55,000 in fiscal year 2022.

**Debt Service Fund** – In fiscal year 2023, the last payment on the City’s bonded debt was made, and the fiscal year 2023 reflected the utilization of approximately \$23,000 of the Fund’s uncommitted cash, which essentially zeroed out the Fund's fund balance. At the end of the fiscal year the Fund had \$173 in its one remaining account.

**Utility Fund** – The Utility Fund ended the fiscal year in considerably better shape than it began. Revenues exceeded those budgeted, and expenses were less than budgeted, which resulted in a net gain considerably greater than budgeted. I will review the Fund’s financial status in the following narrative.

### **Balance Sheet/Cash Flow**

The Utility Fund ended the fiscal year with \$300,000 more cash on deposit than it began with. This increase in cash consisted of nearly \$200,000 in COVID relief funds and about \$99,000 in increased cash from operations. The Fund had an uncommitted cash reserve at the end of the fiscal year of just under \$667,500, about \$94,000 more than it began the fiscal year with.

### **Profit and Loss Statement**

The Utility Fund income ended the fiscal year 5.8% greater than budgeted, and the Fund’s expenses ended the period approximately 4% less than budgeted, which netted the Fund a net gain considerably greater than budgeted. The following narrative will provide a more detailed review of the Fund’s income, expenses, and net gain.

- **Income** – The Fund generated about \$22,000 more in income in September than was budgeted, mainly due to the sale of surplus property (miscellaneous revenues). Income for fiscal year 2023 exceeded those budgeted by \$3,000, with all income streams ending the fiscal year near or slightly above those budgeted.
- **Expenses** – The Fund’s expenses are broken out into categories of operating and non-operating; I will review each with you below:
  - Operating Expenses – September’s operating expenses ended the month about \$4,500 greater than budgeted, while the Fund’s total operating expenses for the fiscal year ended about \$55,000 less than budgeted. Even though September expenses exceeded those budgeted, all major expense categories ended the fiscal year below those budgeted.

Non-Operating Expenses – The Fund’s non-operating expenditures consist of funds transferred to other funds of the City and capital purchases. Of the over \$376,000 in non-operating expenses, \$242,000 were transferred out (\$215,000 to the General Fund and about \$27,000 to the Debt Service Fund), and the Fund spent nearly \$134,000 on capital purchases. Capital purchases consisted of a used dump truck and two service trucks.

Total Expenses – The Fund’s total expenses for the fiscal year were about \$56,000 less than budgeted.

- **Net Gain** – The Fund is expected to end the year with a net gain of over \$144,600, \$58,000 more than budgeted. September’s net gain was nearly \$48,000, about \$20,000 more than budgeted for the month.
- **Capital Improvements Fund** – Capital Improvement expenses consist of expenses related to the renovation and improvements to the wastewater system. COVID relief funds mainly fund these improvements. At the end of fiscal year 2023, approximately \$24,500 had been spent, bringing the total funds expended to just over \$40,000 in the past two fiscal years. The budget for these improvements reflects approximately \$507,000, \$422,500 from COVID relief funds, and \$84,500 from local funds.

**Recreation Fund** – In the fiscal year 2023, it exceeded expectations and improved its financial situation. Although the amended budget required around \$33,000 from the Fund’s uncommitted reserves to balance it, the actual financial outcome was better than anticipated. The Fund achieved a net gain of \$22,500, which is somewhat skewed in the financials and will be reviewed later in this narrative. The following narrative will provide a detailed review of the Fund’s income, expenses, and net gain. Please note that an adjustment was made to inventory purchased in FY23 to post the increase in inventory on hand at the end of the fiscal year. This posting reflects a negative “Other Pro-Shop Expense” for September.

### **Balance Sheet/Cash Flow**

At the end of the fiscal year, the Fund had almost \$326,000 in cash on deposit, an increase of about \$73,000 from the previous year. However, it’s important to note that approximately \$172,000 of the cash on deposit is intended to purchase twenty additional golf carts scheduled to be delivered early next year. Based on current projections, the Fund is expected to have an uncommitted cash reserve of around \$40,000 at the end of fiscal year 2023. This represents a decrease of \$26,000 from the previous fiscal year’s level.

### **Profit and Loss Statement**

The Recreation Fund exceeded expectations, with a 16% higher income than budgeted and 4% lower operating expenses. Despite the budget plan to use some uncommitted



cash reserves to balance the fund, it is now estimated to end the fiscal year with a net gain.

### COMBINED ALL OPERATIONS

- **Income** – The Fund's total operating income is expected to exceed the budget by about \$16,000 at the end of the year. However, the total income is somewhat distorted due to the mandated posting of around \$11,000 in lease income that was not received. This posting is related to a GASB 68 requirement initiated last year. If we exclude this posting, the Fund had approximately \$5,000 more revenue than budgeted for the fiscal year. The only revenue streams that did not meet their budget were golf cart rental, about \$1,500 less than budgeted, and income from handicapping services, which was off by about \$1,000.

- **Expenses** - The Fund has two types of expenses: operating and non-operating expenses, which I will explain below.

Operating Expenses – The Fund's operating expenses for fiscal year 2023 were \$40,000 less than the budgeted amount. This expenditure reduction was partially due to the Pro Shop expenses being \$22,000 less than budgeted and the Grounds Maintenance expenses being \$14,000 less than budgeted.

Non-operating Expenses- the Fund's non-operating expenses consist of capital purchases. In fiscal year 2023, the Fund had about \$215,000 in capital purchases. The items purchased are listed below:

20-EZGO Golf Carts	\$171,775
New Mower for Course	\$ 42,936

- **Net Gain** - The combined operations of the Recreation Fund had a net gain of just over \$22,500 (\$11,500 without the GASB posting of rental income), which was exceptional when the budget reflected the utilization of \$33,000 of uncommitted funds to balance the budget.

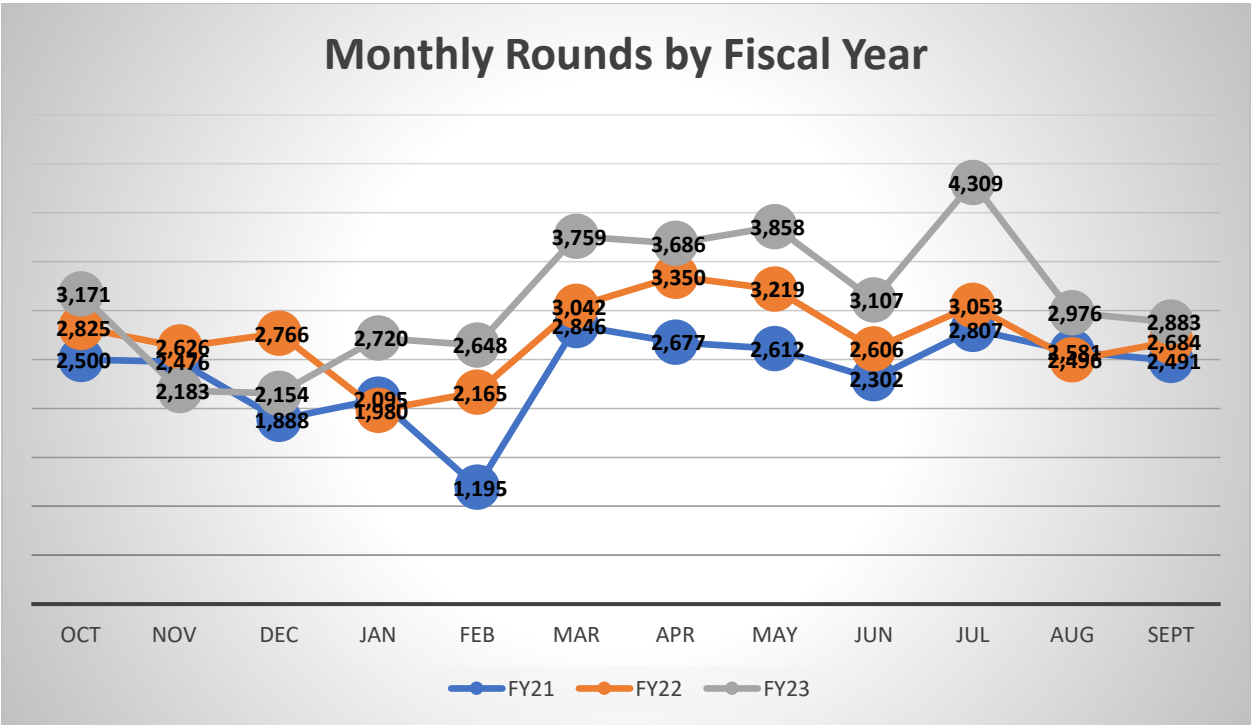
### Golf Operations

Please note that the Profit and Loss Budget versus Actual comparison for golf operations has been updated to better reflect the actual cost of operating the golf course. You may notice that the revised report now includes some administrative expenses not reflected in previous reports. These expenses are considered direct expenses related to golf operations. However, it's important to note that fixed costs such as utilities, building maintenance, and insurance are not considered part of the golf operational costs.

Golf operations had a significant gain in September, bringing the net gain for the fiscal year to just over \$10,000. This is similar to the net gain for golf operations in fiscal year 2022. While golf-related income was about \$100,00 greater than in fiscal year 2022, expenses followed the same trend and ended the year approximately \$99,000 greater. Income from outside play was the primary income stream, with membership and merchandise sales contributing. The main driver behind the increase in expenses in comparing the two fiscal years was mainly due to increased employee-related expenses (\$56,100 more than in fiscal year 2022) and increased inventory purchases (\$36,000 more than in fiscal year 2022). Please note that approximately \$9,400 less was paid in principal in fiscal year 2023 than in fiscal year 2022.

In looking at the rounds of golf played in October, there were an average of 111 rounds played, which was up 18 rounds over the number played in September, and this was with the course being closed for four days.

The total number of rounds played in fiscal year 2022 was 32,812, which compares to 37,454 played in fiscal year 2023. This is about a 12.5% increase in the number of rounds played. In fiscal year 2021, the total number of rounds played was 28,470. The chart below reflects the number of rounds played for fiscal years 2021 through 2023.



**City of Meadowlakes**  
**September 2023 Financial Statements**

Run Date: 11/1/2023

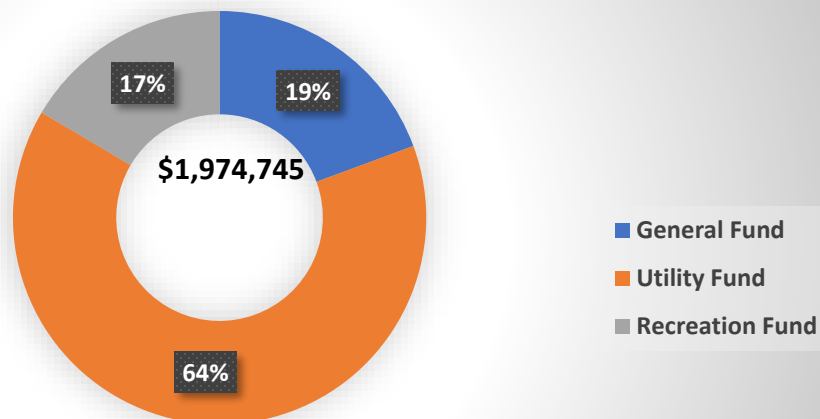
# City of Meadowlakes

## Combined Balance Sheet All Funds

### September 30, 2023

	General Fund	Debt Service Fund	Utility Fund	Recreation Fund	Total All Funds
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	\$ 382,356	\$ 173	\$ 1,266,309	\$ 325,907	\$ 1,974,745
Other Assets	\$ 17,656	\$ -	\$ 237,440	\$ 164,837	\$ 419,933
<b>Total Current Assets</b>	<b>\$ 400,012</b>	<b>\$ 173</b>	<b>\$ 1,503,749</b>	<b>\$ 490,744</b>	<b>\$ 2,394,678</b>
<b>Fixed Assets</b>	<b>\$ 151,205</b>	<b>\$ 9,408</b>	<b>\$ 3,591,669</b>	<b>\$ 463,011</b>	<b>\$ 4,215,293</b>
<b>Other Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,610</b>	<b>\$ 22,528</b>	<b>\$ 32,138</b>
<b>TOTAL ASSETS</b>	<b>\$ 551,217</b>	<b>\$ 9,581</b>	<b>\$ 5,105,028</b>	<b>\$ 976,283</b>	<b>\$ 6,642,109</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	\$ 3,212	\$ -	\$ 73,135	\$ 286,106	\$ 362,453
Other Current Liabilities	\$ 87,674	\$ 9,408	\$ 525,740	\$ 113,772	\$ 736,594
<b>Total Current Liabilities</b>	<b>\$ 90,886</b>	<b>\$ 9,408</b>	<b>\$ 598,875</b>	<b>\$ 399,878</b>	<b>\$ 1,099,047</b>
<b>Long Term Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,961</b>	<b>\$ 308,312</b>	<b>\$ 353,273</b>
<b>Total Liabilities</b>	<b>\$ 90,886</b>	<b>\$ 9,408</b>	<b>\$ 643,836</b>	<b>\$ 708,190</b>	<b>\$ 1,452,320</b>
<b>Equity</b>	<b>\$ 460,331</b>	<b>\$ 173</b>	<b>\$ 4,458,193</b>	<b>\$ 268,093</b>	<b>\$ 5,186,790</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 551,217</b>	<b>\$ 9,581</b>	<b>\$ 5,102,029</b>	<b>\$ 976,283</b>	<b>\$ 6,639,110</b>

### Cash On Deposit

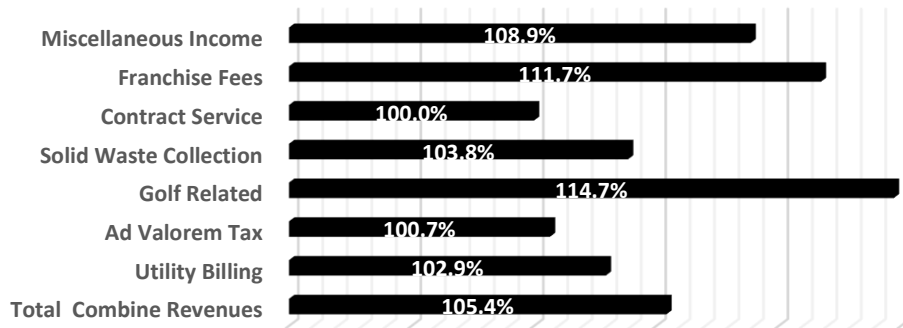


## Snapshot of Combined Year-to Date Actual Revenues and Expenses vs Budgeted -All Funds As of September 30, 2023

	Actual	Budgeted	Favorable/Unfavorable	% Favorable/Unfavorable
Total Income (See note below)	\$ 4,050,704	\$ 4,068,135	\$ (17,431)	0%
Total Expense (See note below)	\$ 3,806,198	\$ 3,905,785	\$ (99,587)	-3%
Net Gain/Loss	\$ 244,506	\$ 162,350	\$ 82,156	34%

Note: Income includes inter funds transfers, expenses includes capital purchase

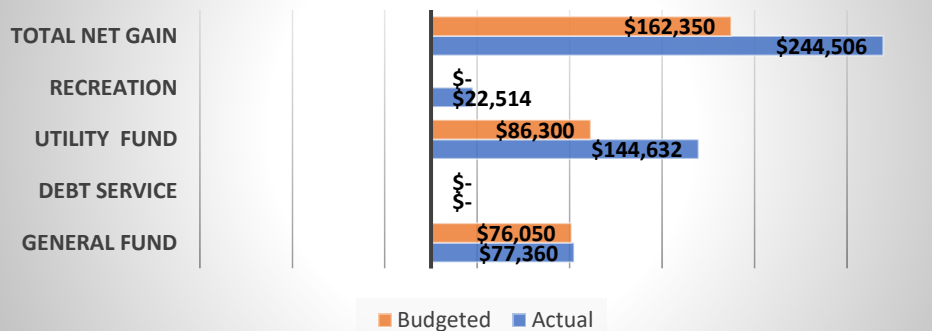
### % Actual Y-T-D vs Total Budgeted FY23 Revenues



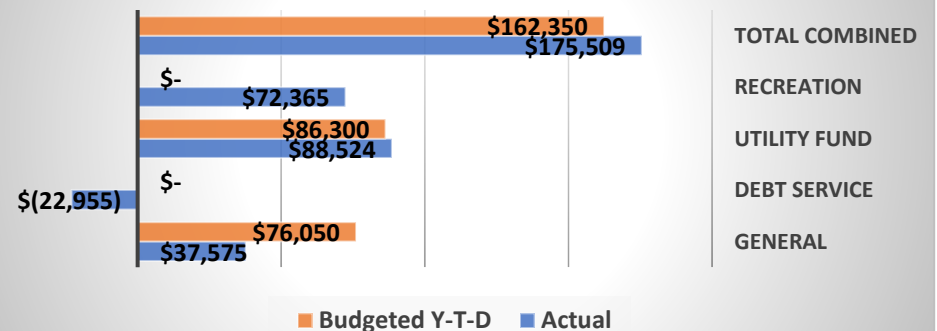
### % Actual Y-T-D Expenses vs Total Budgeted FY23 Expense



### Y-T-D Net Gain by Fund



### Actual Cashflow vs Budgeted FY23



Note: Utility Fund Cash Flow does not reflect COVID-19 Funds Received

# City of Meadowlakes

## Combined All Fund Profit and Loss

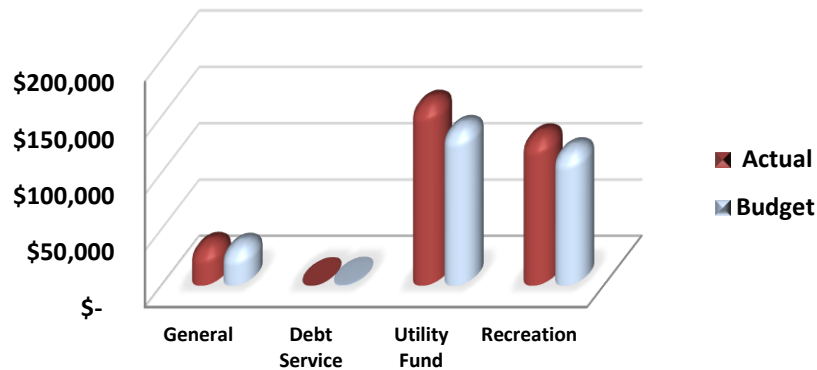
### Oct 22-Sept 23

	General Fund	Debt Service Fund	Utility Fund	Recreation Fund	Total All Funds
<b>INCOME</b>					
<u><b>Operating Revenues</b></u>					
Utility Income (Water and Wastewater)	\$ -		\$ 1,207,403	\$ -	\$ 1,207,403
Ad Valorem Tax	\$ 502,326	\$ 377,531	\$ -	\$ -	\$ 879,857
Services Rendered-Golfing Complex	\$ -	\$ -	\$ -	\$ 904,490	\$ 904,490
Solid Waste Collection	\$ -	\$ -	\$ 272,063	\$ -	\$ 272,063
Contract Services	\$ 110,350	\$ -	\$ -	\$ -	\$ 110,350
Franchise Fees	\$ 61,673	\$ -	\$ -	\$ -	\$ 61,673
Miscellaneous Income	\$ 20,507	\$ 1,084	\$ 66,077	\$ 32,205	\$ 119,873
<b>Total Operating Revenues</b>	<b>\$ 694,856</b>	<b>\$ 378,615</b>	<b>\$ 1,545,543</b>	<b>\$ 936,695</b>	<b>\$ 3,555,709</b>
<u><b>Non-Operating Revenues</b></u>					
Transfers In from Other Funds/Loans	\$ 215,000	\$ 49,995	\$ -	\$ 230,000	\$ 494,995
<b>Total Non-Operating Revenues</b>	<b>\$ 215,000</b>	<b>\$ 49,995</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 494,995</b>
<b>TOTAL REVENUES</b>	<b>\$ 909,856</b>	<b>\$ 428,610</b>	<b>\$ 1,545,543</b>	<b>\$ 1,166,695</b>	<b>\$ 4,050,704</b>
<b>EXPENSES</b>					
Employee Related Expenses	\$ 425,640	\$ -	\$ 440,681	\$ 469,620	\$ 1,335,941
Administrative Expenses	\$ 88,242	\$ -	\$ 40,026	\$ 62,744	\$ 191,012
Public Safety Expenses	\$ 150,635	\$ -	\$ -		\$ 150,635
Operational Expenses	\$ 9,776	\$ -	\$ 309,231	\$ 325,940	\$ 644,947
Solid Waste Collection Expense	\$ -	\$ -	\$ 235,218		\$ 235,218
<b>Total Operating Expenses</b>	<b>\$ 674,293</b>	<b>\$ -</b>	<b>\$ 1,025,156</b>	<b>\$ 858,304</b>	<b>\$ 2,557,753</b>
<b>Net Operating Gain/Loss</b>	<b>\$ 235,563</b>	<b>\$ 428,610</b>	<b>\$ 520,387</b>	<b>\$ 308,391</b>	<b>\$ 1,492,951</b>
<b>NON-OPERATING EXPENSES</b>					
Principal Due on Operating Debt	\$ -	\$ -	\$ -	\$ 71,166	\$ 71,166
Interest Due on Operating Debt	\$ -	\$ -	\$ -		\$ -
Principal Due on Bond Debt	\$ -	\$ 420,000	\$ -		\$ 420,000
Interest Due on Bond Interest	\$ -	\$ 8,610	\$ -		\$ 8,610
Transfers Out to Other Funds	\$ 140,000		\$ 242,042		\$ 382,042
Capital Expenses/improvements	\$ 18,203	\$ -	\$ 133,713	\$ 214,711	\$ 366,627
<b>Total Other Expenses</b>	<b>\$ 158,203</b>	<b>\$ 428,610</b>	<b>\$ 375,755</b>	<b>\$ 285,877</b>	<b>\$ 1,248,445</b>
<b>TOTAL FUND EXPENSES</b>	<b>\$ 832,496</b>	<b>\$ 428,610</b>	<b>\$ 1,400,911</b>	<b>\$ 1,144,181</b>	<b>\$ 3,806,198</b>
<b>FUND NET GAIN/LOSS</b>	<b>\$ 77,360</b>	<b>\$ -</b>	<b>\$ 144,632</b>	<b>\$ 22,514</b>	<b>\$ 244,506</b>
<b>BUDGETED Y-T-D GAIN/LOSS</b>	<b>\$ 76,050</b>	<b>\$ -</b>	<b>\$ 86,300</b>	<b>\$ -</b>	<b>\$ 162,350</b>

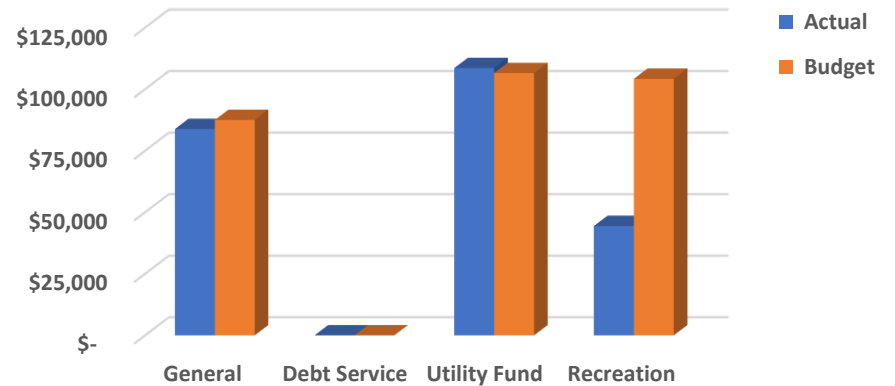
## Snapshot of September 2023 Actual Combined Revenues and Expenses vs Budget for Period-All Funds

	Actual	Budgeted	Favorable/Unfavorable	% Favorable/Unfavorable
Revenues	\$ 313,618	\$ 278,702	\$ 34,916	11%
Expenses	\$ 236,850	\$ 298,272	\$ (61,422)	-26%
Net Gain/Loss	\$ 76,768	\$ (19,570)	\$ 96,338	N/A

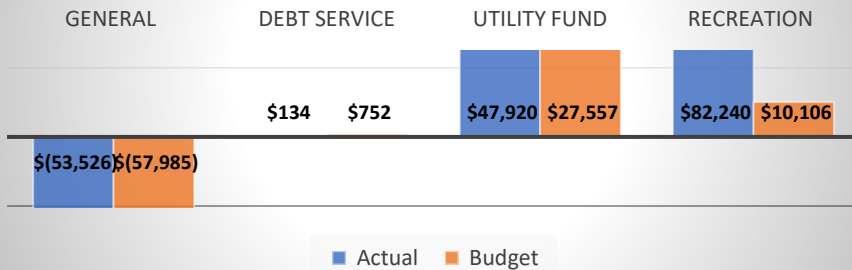
**Actual Current Month Revenues vs Budgeted Revenues for Month-All Funds**



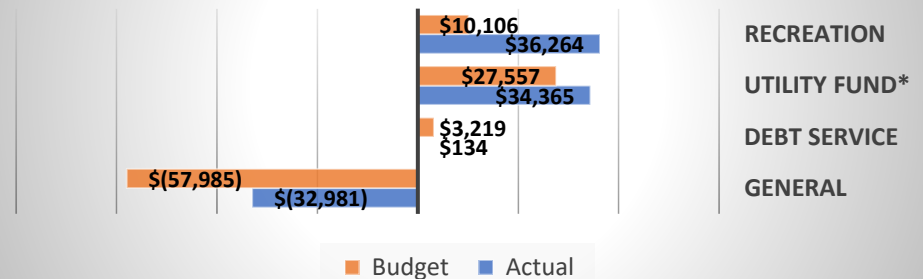
**Actual Current Month Expenses vs Budgeted Expenses**



**Actual Current Month-Net Gain/Loss by Fund**



**Actual Current Cash Flow-Month Net Gain Actual vs Budgeted**



\* Does not include COVID-19 funds received

# City of Meadowlakes

## Combined All Fund Profit and Loss

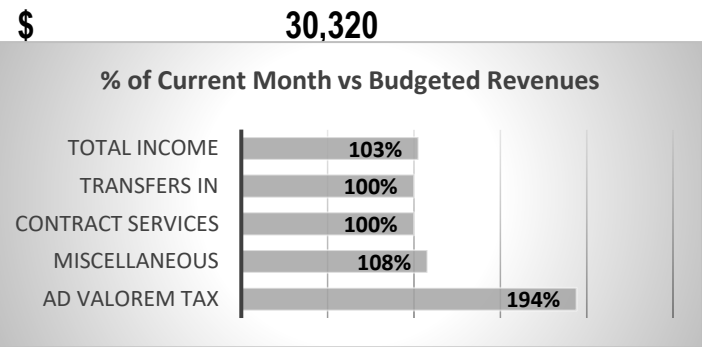
### September 30, 2023

	General Fund	Debt Service Fund	Utility Fund	Recreation Fund	Total All Funds
<b>INCOME</b>					
<b><u>Operating Revenues</u></b>					
Utility Income (Water and Wastewater)	\$ -		\$ 116,441	\$ -	\$ 116,441
Ad Valorem Tax	\$ 1,359	\$ -	\$ -	\$ -	\$ 1,359
Services Rendered-Golfing Complex	\$ -	\$ -	\$ -	\$ 77,877	\$ 77,877
Solid Waste Collection	\$ -	\$ -	\$ 23,048	\$ -	\$ 23,048
Contract Services	\$ 9,196	\$ -	\$ -	\$ -	\$ 9,196
Franchise Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 1,848	\$ 134	\$ 17,008	\$ 13,790	\$ 32,780
<b>Total Operating Revenues</b>	<b>\$ 12,403</b>	<b>\$ 134</b>	<b>\$ 156,497</b>	<b>\$ 91,667</b>	<b>\$ 260,701</b>
<b><u>Non-Operating Revenues</u></b>					
Transfers In from Other Funds	\$ 17,917	\$ -	\$ -	\$ 35,000	\$ 52,917
<b>Total Non-Operating Revenues</b>	<b>\$ 17,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 52,917</b>
<b>TOTAL REVENUES</b>	<b>\$ 30,320</b>	<b>\$ 134</b>	<b>\$ 156,497</b>	<b>\$ 126,667</b>	<b>\$ 313,618</b>
<b>EXPENSES</b>					
Employee Related Expenses	\$ 32,721	\$ -	\$ 36,435	\$ 36,181	\$ 105,337
Administrative Expenses	\$ 3,782	\$ -	\$ 1,072	\$ 4,031	\$ 8,885
Public Safety Expenses	\$ 11,638	\$ -	\$ -		\$ 11,638
Operational Expenses	\$ 705	\$ -	\$ 33,092	\$ 989	\$ 34,786
Solid Waste Collection Expense	\$ -	\$ -	\$ 20,061		\$ 20,061
<b>Total Operating Expenses</b>	<b>\$ 48,846</b>	<b>\$ -</b>	<b>\$ 90,660</b>	<b>\$ 41,201</b>	<b>\$ 180,707</b>
<b>Net Operating Gain/Loss</b>	<b>\$ (18,526)</b>	<b>\$ 134</b>	<b>\$ 65,837</b>	<b>\$ 85,466</b>	<b>\$ 132,911</b>
<b>NON-OPERATING EXPENSES</b>					
Principal Due on Operating Debt	\$ -	\$ -	\$ -	\$ 3,226	\$ 3,226
Interest Due on Operating Debt	\$ -	\$ -	\$ -		\$ -
Principal Due on Bond Debt	\$ -	\$ -	\$ -		\$ -
Interest Due on Bond Interest	\$ -	\$ -	\$ -		\$ -
Transfers Out to Other Funds	\$ 35,000		\$ 17,917		\$ 52,917
Capital Expenses/improvements		\$ -	\$ -		\$ -
<b>Total Other Expenses</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 17,917</b>	<b>\$ 3,226</b>	<b>\$ 56,143</b>
<b>TOTAL FUND EXPENSES</b>	<b>\$ 83,846</b>	<b>\$ -</b>	<b>\$ 108,577</b>	<b>\$ 44,427</b>	<b>\$ 236,850</b>
<b>FUND NET GAIN/LOSS</b>	<b>\$ (53,526)</b>	<b>\$ 134</b>	<b>\$ 47,920</b>	<b>\$ 82,240</b>	<b>\$ 76,768</b>
<b>BUDGET MONTH GAIN/LOSS</b>	<b>\$ (57,985)</b>	<b>\$ 3,219</b>	<b>\$ 27,557</b>	<b>\$ 10,106</b>	<b>\$ (17,103)</b>



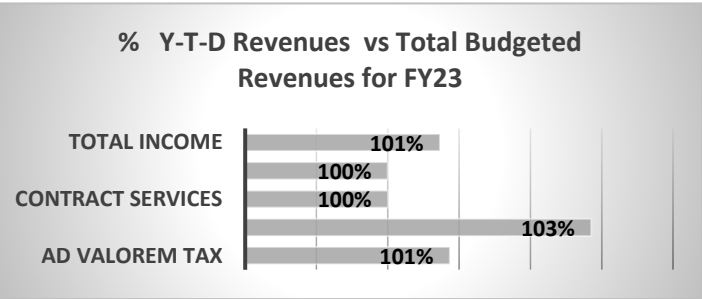
# General Fund-Snapshot

## September 2023 Revenues

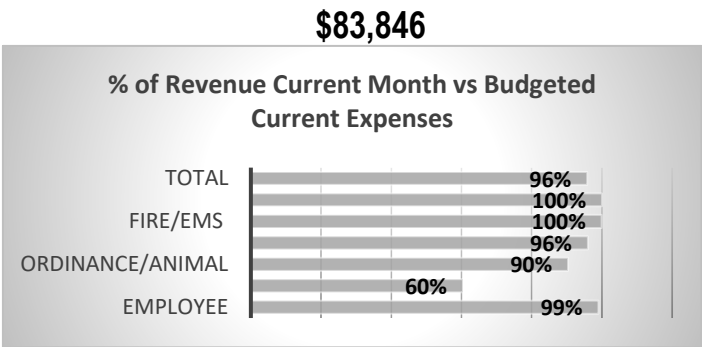


## Year-to-Date Income:

**\$909,857**

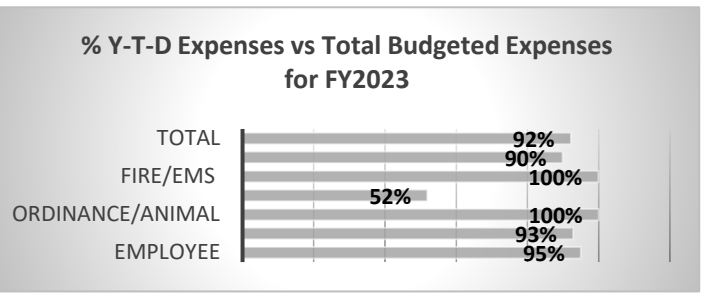


## September 2023 Expenses

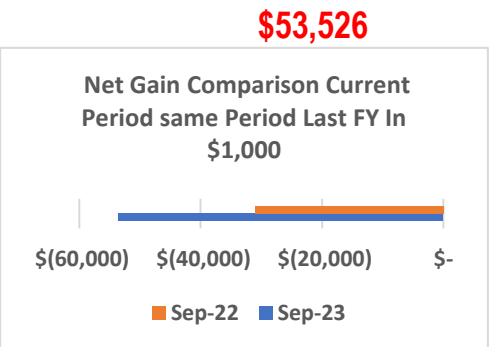


## Year-to-Date Expenses

**\$832,499**

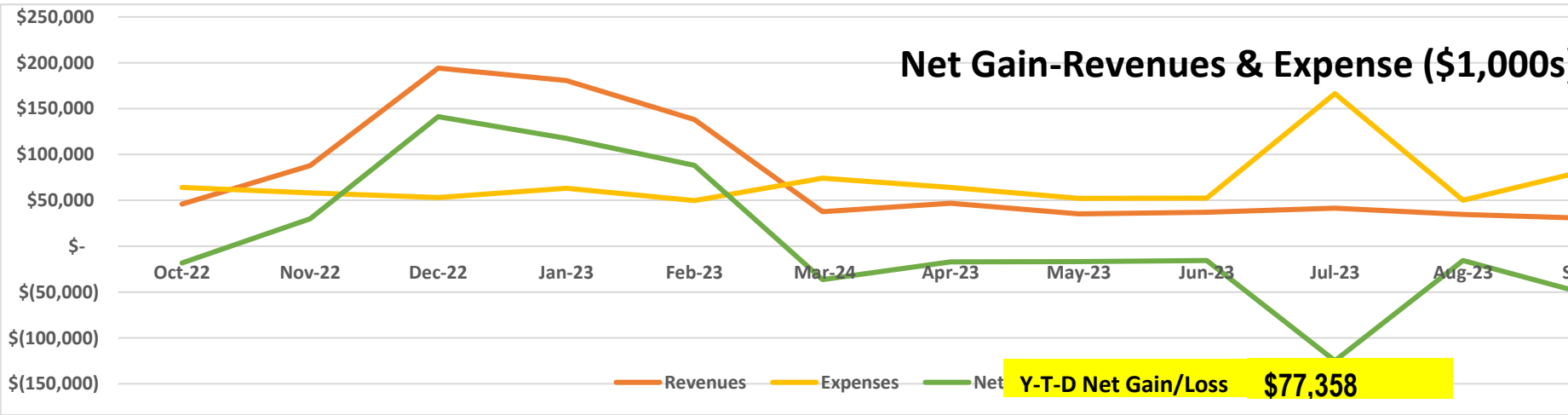
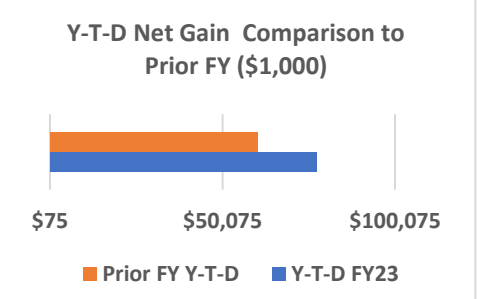


## Sept. 2023 Net Gain/Loss



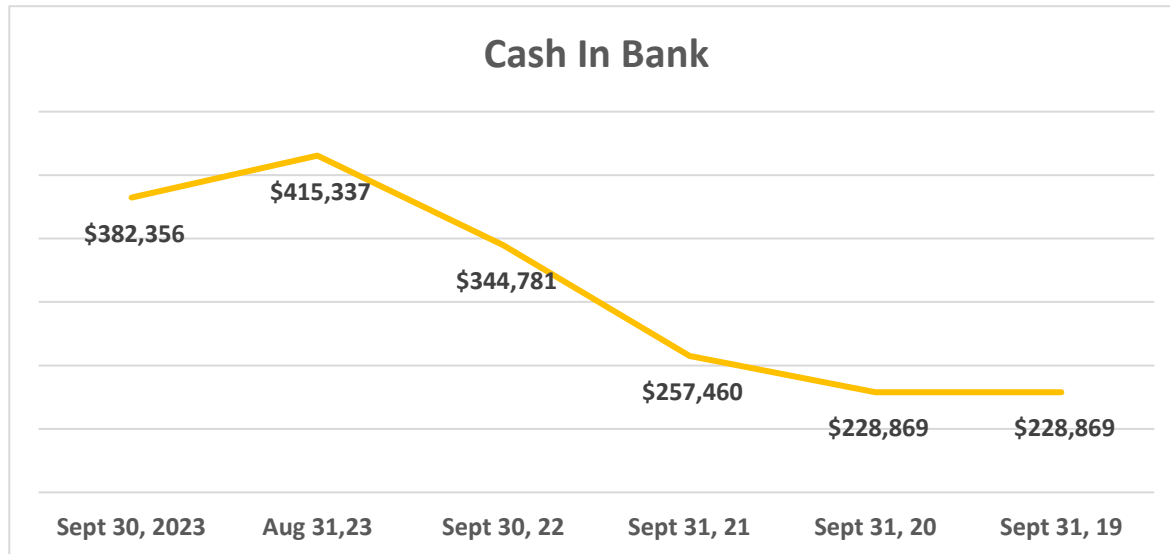
## Year-to-Date Net Gain

**\$77,358**



# City of Meadowlakes General Fund Balance Sheet

	Sept 30, 2023	Aug 31,23	Sept 30, 22	Sept 31, 21	Sept 31, 20	Sept 31, 19
<b>ASSETS</b>						
Current Assets						
Checking/Savings	382,356	415,337	344,781	257,460	228,869	228,869
Other Current Assets	17,656	17,589	17,377	46,682	39,675	39,675
Total Current Assets	400,012	432,926	362,158	304,142	268,544	268,544
Fixed Assets	151,205	154,886	98,865	111,980	111,040	111,040
<b>TOTAL ASSETS</b>	<b>551,217</b>	<b>587,812</b>	<b>461,023</b>	<b>416,122</b>	<b>379,584</b>	<b>379,584</b>
<b>LIABILITIES &amp; EQUITY</b>						
Liabilities						
Current Liabilities						
Accounts Payable	3,212	2,739	7,101	8,461	9,971	9,971
Other Current Liabilities	87,674	71,266	71,000	80,785	78,671	78,671
Total Current Liabilities	90,886	74,005	78,101	89,246	88,642	88,642
Total Liabilities	90,886	74,005	78,101	89,246	88,642	88,642
Equity	460,331	513,807	382,922	326,876	290,943	290,943
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>551,217</b>	<b>587,812</b>	<b>461,023</b>	<b>416,122</b>	<b>379,585</b>	<b>379,585</b>



## City of Meadowlakes-General Fund Cash Flow - FY23

	Beginning FY	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Cash on hand (beginning of month)	\$344,781	\$344,781	\$331,402	\$364,004	\$507,077	\$629,466	\$722,498	\$711,334	\$677,593	\$666,611	\$651,717	\$426,990	\$415,337	
Cash on hand (end of month)	\$344,781	\$331,402	\$364,004	\$507,077	\$629,466	\$722,498	\$711,334	\$677,593	\$666,611	\$651,717	\$426,990	\$415,337	\$382,356	\$0
<b>CASH RECEIPTS</b>														<b>Total</b>
Ad Valorem Tax		\$1,540	\$53,929	\$165,803	\$138,994	\$108,877	\$9,108	\$7,452	\$2,343	\$7,262	\$889	\$4,769	\$1,359	\$502,325
Franchise Fees		\$16,659	\$4,606	\$0	\$12,738	\$530	\$0	\$9,970	\$4,584	\$0	\$12,100	\$486	\$0	\$61,673
Contract Services		\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$9,196	\$110,351
Miscellaneous		\$651	\$1,940	\$1,475	\$2,726	\$1,449	\$1,386	\$2,311	\$1,512	\$2,529	\$1,398	\$2,142	\$1,848	\$21,368
Receivables		\$2,634	\$3,089	\$3,089	\$3,297	\$3,205	\$3,089	\$3,383	\$3,089	\$3,089	\$3,297	\$3,089	\$3,681	\$38,031
Transfer in from Other Funds (Utility)		\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$215,004
Other Deposits/Payables		\$741	\$2,625	\$1,140	\$2,813	\$1,166	\$848	\$3,070	\$858	\$1,331	\$740	\$2,702	\$18,049	\$36,083
<b>TOTAL CASH RECEIPTS</b>		<b>\$49,338</b>	<b>\$93,302</b>	<b>\$198,620</b>	<b>\$187,681</b>	<b>\$142,339</b>	<b>\$41,544</b>	<b>\$53,299</b>	<b>\$39,499</b>	<b>\$41,324</b>	<b>\$45,537</b>	<b>\$40,301</b>	<b>\$52,051</b>	<b>\$984,835</b>
Total cash available before Expenses	\$344,781	\$394,119	\$424,704	\$562,624	\$694,758	\$771,805	\$764,042	\$764,633	\$717,092	\$707,935	\$697,254	\$467,291	\$467,388	
<b>CASH PAID OUT-OPERATIONAL</b>														<b>Total</b>
Prior Months Payables/Miscellaneous		\$2,144	\$1,154	\$3,773	\$808	\$3,329	-\$1,197	\$1,681	\$857	\$1,849	\$8,012	\$278	\$1,643	\$24,331
Employee Related Expenses		\$31,845	\$39,218	\$32,829	\$47,554	\$32,120	\$32,924	\$32,779	\$32,050	\$32,644	\$46,567	\$32,574	\$32,698	\$425,802
Administrative Expenses		\$12,640	\$5,888	\$4,792	\$2,984	\$2,047	\$9,237	\$27,086	\$4,785	\$10,476	\$9,567	\$6,743	\$3,393	\$99,638
Public Safety Expense		\$16,088	\$14,440	\$14,153	\$13,946	\$11,811	\$11,744	\$11,923	\$11,039	\$11,249	\$11,118	\$12,359	\$12,298	\$152,168
<b>Total Cash Paid Out-Operational</b>		<b>\$62,717</b>	<b>\$60,700</b>	<b>\$55,547</b>	<b>\$65,292</b>	<b>\$49,307</b>	<b>\$52,708</b>	<b>\$73,469</b>	<b>\$48,731</b>	<b>\$56,218</b>	<b>\$75,264</b>	<b>\$51,954</b>	<b>\$50,032</b>	<b>\$701,939</b>
<b>CASH PAID OUT- NON -OPERATIONAL</b>														<b>Total</b>
Transfer to Recreation Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000	\$0	\$0	\$105,000
Capital Purchases		\$0	\$0	\$0	\$0	\$0	\$0	\$13,571	\$1,750	\$0				\$15,321
Loan to Recreation Fund											\$90,000		\$35,000	\$125,000
														\$0
<b>Total Cash Paid Out-Non-Operational</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,571</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$245,321</b>
<b>TOTAL CASH PAID OUT</b>		<b>\$62,717</b>	<b>\$60,700</b>	<b>\$55,547</b>	<b>\$65,292</b>	<b>\$49,307</b>	<b>\$52,708</b>	<b>\$87,040</b>	<b>\$50,481</b>	<b>\$56,218</b>	<b>\$270,264</b>	<b>\$51,954</b>	<b>\$85,032</b>	<b>\$947,260</b>
Cash on hand (end of month)	\$344,781	\$331,402	\$364,004	\$507,077	\$629,466	\$722,498	\$711,334	\$677,593	\$666,611	\$651,717	\$426,990	\$415,337	\$382,356	
<b>Change in Cash</b>														<b>Total</b>
Difference Beginning to End of Month		(\$13,379)	\$32,602	\$143,073	\$122,389	\$93,032	(\$11,164)	(\$33,741)	(\$10,982)	(\$14,894)	(\$224,727)	(\$11,653)	(\$32,981)	\$37,575
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		(\$13,379)	\$19,223	\$162,296	\$284,685	\$377,717	\$366,553	\$332,812	\$321,830	\$306,936	\$82,209	\$70,556	\$37,575	

**City of Meadowlakes**  
**General Fund**  
**Profit and Loss vs. Actual**

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
<b>Income</b>					
05-4120 · Ad Valorem Tax	1,359	700	502,326	505,900	99.3%
<b>05-4121 · Franchise Fees</b>					
05-4140 · PEC Franchise Tax	0	0	39,287	39,300	100.0%
05-4160 · Cable Franchise Tax	0	0	20,421	20,425	100.0%
05-4170 · Telephone Franchise Tax	0	39	1,965	1,975	99.5%
Total 05-4121 · Franchise Fees	0	39	61,673	61,700	100.0%
<b>05-4200 · City Bldg. Permits</b>					
05-4220 · Home Permits	0	50	1,475	1,750	84.3%
05-4240 · Remodeling Permits	0	100	850	850	100.0%
05-4260 · Fence & Decks Permits	200	175	1,250	1,450	86.2%
05-4290 · Misc. Bldg. Revenue	750	667	8,620	8,000	107.8%
Total 05-4200 · City Bldg. Permits	950	992	12,195	12,050	101.2%
<b>05-4300 · Judicial</b>					
05-4340 · Court Fines	123	100	1,286	1,225	105.0%
Total 05-4300 · Judicial	123	100	1,286	1,225	105.0%
<b>05-4500 · Contract Services-POA Contract</b>	9,196	9,196	110,350	110,350	100.0%
<b>05-4600 · Miscellaneous</b>					
05-4180 · Liquor Tax	207	209	2,489	2,500	99.6%
05-4400 · Interest Earned	113	184	2,165	2,200	98.4%
05-4620 · Pet Registration Fee	185	190	1,835	1,800	101.9%
05-4630 · Miscellaneous	270	0	537	300	179.0%
Total 05-4600 · Miscellaneous	775	583	7,026	6,800	103.3%
Total Operating Revenue	12,403	11,610	694,856	698,025	99.5%
Transfer in from Other Funds	17,917	17,915	215,000	215,000	100.0%
<b>Total Income</b>	<b>30,320</b>	<b>29,525</b>	<b>909,856</b>	<b>913,025</b>	<b>99.7%</b>
<b>Operating Expenses</b>					
Total 5001 · Administrative Employee Expenses	32,721	33,055	425,640	427,375	99.6%
Total 5010 · Administrative Expenses	3,582	6,412	77,953	76,700	101.6%
Total 5020 · Insurance Expense	0	0	3,703	3,800	97.4%
Total 5030 · Judicial Expense	200	300	6,586	7,500	87.8%
Total 5040 · Building and Facility Operation	705	723	9,776	10,325	94.7%
Total 6010 · Ordinance Enforce/Animal Control	2,753	3,047	43,075	44,625	96.5%
Total 6030 · Traffic Control	1,992	2,075	24,853	25,675	96.8%
Total 6050 · Contract Emergency Service	6,893	6,898	82,707	82,750	99.9%
<b>Total Operating Expenses</b>	<b>48,846</b>	<b>52,510</b>	<b>674,293</b>	<b>678,750</b>	<b>99.3%</b>
<b>Net Operating Net Gain/Loss</b>	<b>-18,526</b>	<b>-22,985</b>	<b>235,563</b>	<b>234,275</b>	<b>100.5%</b>

**City of Meadowlakes  
General Fund  
Profit and Loss vs. Actual**

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
<b>Other Income/Expense</b>					
<b>Other Expenses</b>					
Contingencies (Excess Income over Budgeted Exp.)	0	0	0	0	0.0%
05-8502 · Transfer to RCC Fund	35,000	35,000	140,000	140,000	100.0%
05-8519 · Avenue N Bridge Project	0	0	2,882	2,900	99.4%
05-8700 · Capital Expenditure over \$5,000	0	0	15,321	15,325	100.0%
<b>Total Non-Operating Expenses</b>	<b>35,000</b>	<b>35,000</b>	<b>158,203</b>	<b>158,225</b>	<b>100.0%</b>
 <b>Total Fund Expenses</b>	 <b>83,846</b>	 <b>87,510</b>	 <b>832,496</b>	 <b>836,975</b>	 <b>99.5%</b>
 <b>Fund Net Gain/Loss</b>	 <b>-53,526</b>	 <b>-57,985</b>	 <b>77,360</b>	 <b>76,050</b>	 <b>101.7%</b>

# City of Meadowlakes Debt Service Summary Balance Sheet

	<u>Sept 31, 2023</u>	<u>Aug 31,23</u>	<u>Sept 30, 22</u>	<u>Sept 31, 21</u>	<u>Sept 31, 20</u>	<u>Sept 31, 19</u>
<b>ASSETS</b>						
<b>Current Assets</b>						
Checking/Savings	173	196	23,284	22,292	10,703	11,659
<b>Total Current Assets</b>	173	196	23,284	22,292	10,703	11,659
<b>Other Assets</b>	9,408	9,408	9,408	7,822	15,016	13,118
<b>TOTAL ASSETS</b>	<u>9,581</u>	<u>9,604</u>	<u>32,692</u>	<u>30,114</u>	<u>25,719</u>	<u>24,777</u>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Other Current Liabilities	9,408	9,408	9,408	7,822	13,118	11,249
<b>Total Current Liabilities</b>	9,408	9,408	9,408	7,822	13,118	11,249
<b>Total Liabilities</b>	9,408	9,408	9,408	7,822	13,118	11,249
<b>Equity</b>	173	196	23,284	22,292	10,703	11,659
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>9,581</u>	<u>9,604</u>	<u>32,692</u>	<u>30,114</u>	<u>23,821</u>	<u>22,908</u>

## City of Meadowlakes-Debt Service Fund Cash Flow - FY23

	Beginning FY	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Cash on hand (beginning of month)	\$23,284	\$23,284	\$26,915	\$70,126	\$197,861	\$305,391	\$385,903	\$395,374	\$403,596	\$407,962	\$416,033	\$419,305	\$195	
Cash on hand (end of month)	\$23,284	\$26,915	\$70,126	\$197,861	\$305,391	\$385,903	\$395,374	\$403,596	\$407,962	\$416,033	\$419,305	\$195	\$329	\$0
<b>CASH RECEIPTS</b>														<b>Total</b>
Ad Valorem Tax		\$1,164	\$40,734	\$125,234	\$104,984	\$82,248	\$6,880	\$5,632	\$1,770	\$5,477	\$672	\$2,737	\$0	\$377,532
Miscellaneous		\$9	\$19	\$43	\$88	\$111	\$133	\$132	\$138	\$136	\$142	\$0	\$134	\$1,085
Transfer in from Other Funds (Utility)		\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458		
<b>TOTAL CASH RECEIPTS</b>		<b>\$3,631</b>	<b>\$43,211</b>	<b>\$127,735</b>	<b>\$107,530</b>	<b>\$84,817</b>	<b>\$9,471</b>	<b>\$8,222</b>	<b>\$4,366</b>	<b>\$8,071</b>	<b>\$3,272</b>	<b>\$5,195</b>	<b>\$134</b>	<b>\$378,617</b>
Total cash available before Expenses	\$23,284	\$26,915	\$70,126	\$197,861	\$305,391	\$390,208	\$395,374	\$403,596	\$407,962	\$416,033	\$419,305	\$424,500	\$329	
<b>CASH PAID OUT-OPERATIONAL</b>														<b>Total</b>
Prior Months Payables/Miscellaneous														\$0
Bond Debt Principal Paid												\$420,000		\$420,000
Bond Debt Interest Paid						\$4,305						\$4,305		\$8,610
														\$0
<b>Total Cash Paid Out-Operational</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$424,305</b>	<b>\$0</b>	<b>\$428,610</b>
<b>CASH PAID OUT- NON -OPERATIONAL</b>														<b>Total</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0												\$0
														\$0
														\$0
<b>Total Cash Paid Out-Non-Operational</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CASH PAID OUT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$424,305</b>	<b>\$0</b>	<b>\$428,610</b>
Cash on hand (end of month)	\$23,284	\$26,915	\$70,126	\$197,861	\$305,391	\$385,903	\$395,374	\$403,596	\$407,962	\$416,033	\$419,305	\$195	\$329	
<b>Change in Cash</b>														<b>Total</b>
Difference Beginning to End of Month		\$3,631	\$43,211	\$127,735	\$107,530	\$80,512	\$9,471	\$8,222	\$4,366	\$8,071	\$3,272	(\$419,110)	\$134	(\$22,955)
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		\$3,631	\$46,842	\$174,577	\$282,107	\$362,619	\$372,090	\$380,312	\$384,678	\$392,749	\$396,021	(\$23,089)	(\$22,955)	

# City of Meadowlakes Debt Service Profit & Loss Budget vs. Actual

June 2023

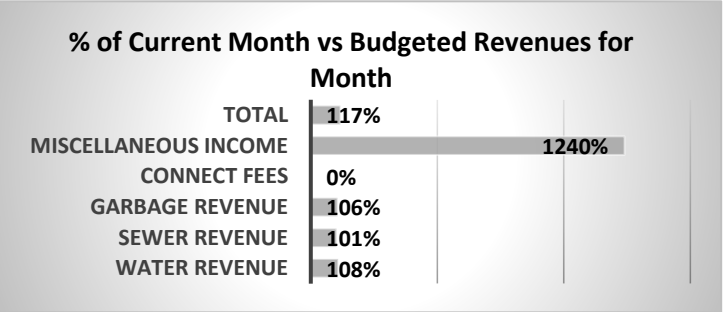
	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
06-4120 · Ad Valorem Tax	0	752	377,531	376,150	100.4%
06-5440 · Interest Earned on Investments	134	5	1,084	1,150	94.3%
<b>Total Income</b>	<b>134</b>	<b>757</b>	<b>378,615</b>	<b>377,300</b>	<b>100.3%</b>
<b>Expense</b>					
06-9100 · 2013 Bond Expense					
06-9150 · 2013 Bond Principal	0	0	420,000	420,000	100.0%
06-9170 · 2013 Bond Interest Expense	0	0	8,610	8,610	100.0%
<b>Total 06-9100 · 2013 Bond Expense</b>	<b>0</b>	<b>0</b>	<b>428,610</b>	<b>428,610</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>0</b>	<b>0</b>	<b>428,610</b>	<b>428,610</b>	<b>100.0%</b>
<b>Net Ordinary Income</b>	<b>134</b>	<b>757</b>	<b>-49,995</b>	<b>-51,310</b>	<b>n/a</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Transfer in from Reserves	0	2,462	22,953	21,810	100.0%
06-8200 · Transfer In from Utility Fund	0	0	27,042	29,500	91.7%
<b>Total Other Income</b>	<b>0</b>	<b>2,462</b>	<b>49,995</b>	<b>51,310</b>	<b>95.3%</b>
<b>Net Other Income</b>	<b>0</b>	<b>2,462</b>	<b>49,995</b>	<b>51,310</b>	<b>95.3%</b>
<b>Net Income</b>	<b>134</b>	<b>3,219</b>	<b>0</b>	<b>0</b>	<b>N/A</b>



# Utility Fund-Snapshot

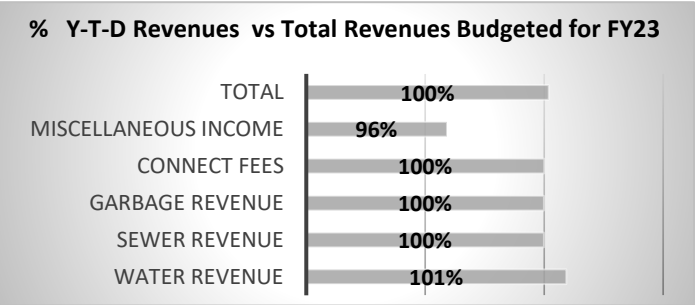
## September 2023 Revenues

\$ 156,497



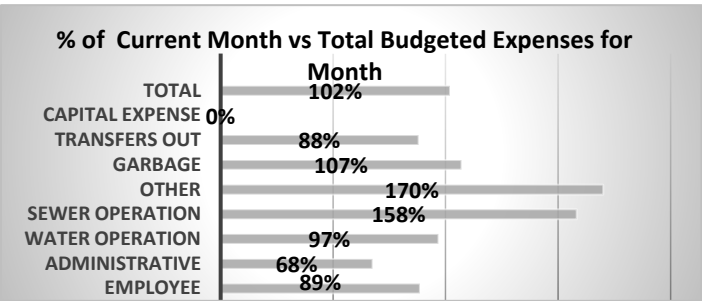
## Year-to-Date Income:

\$ 1,545,544



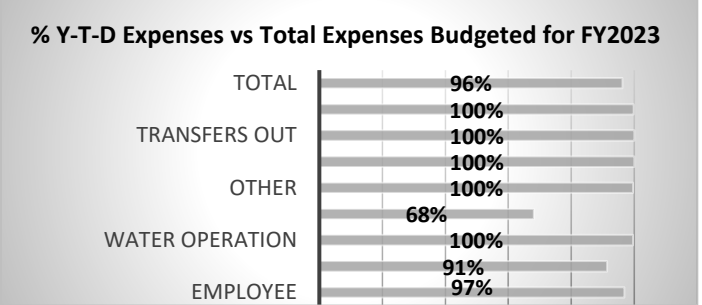
## September 2023 Expenses

\$ 108,577



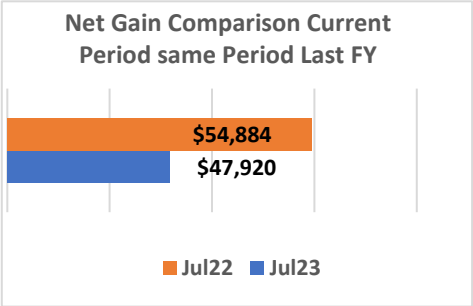
## Year-to-Date Expenses

\$ 1,400,914



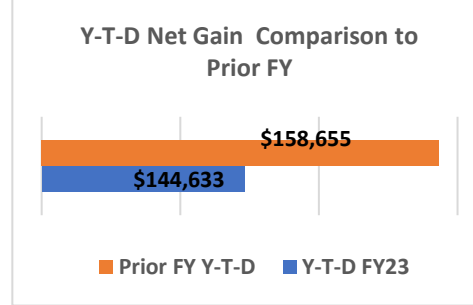
## Sept. 2023 Net Gain/Loss

\$ 47,920

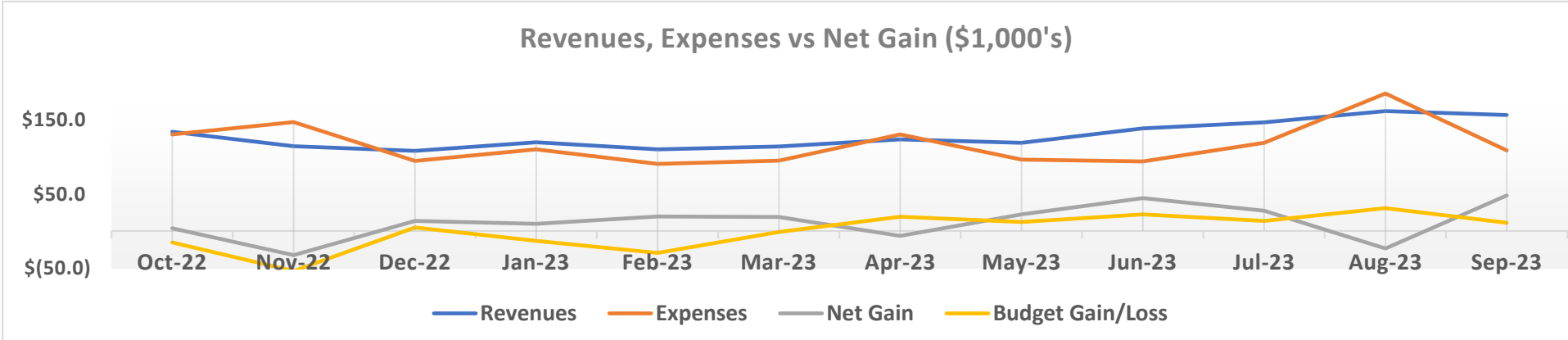


## Year-to-Date Net Gain

\$ 144,630

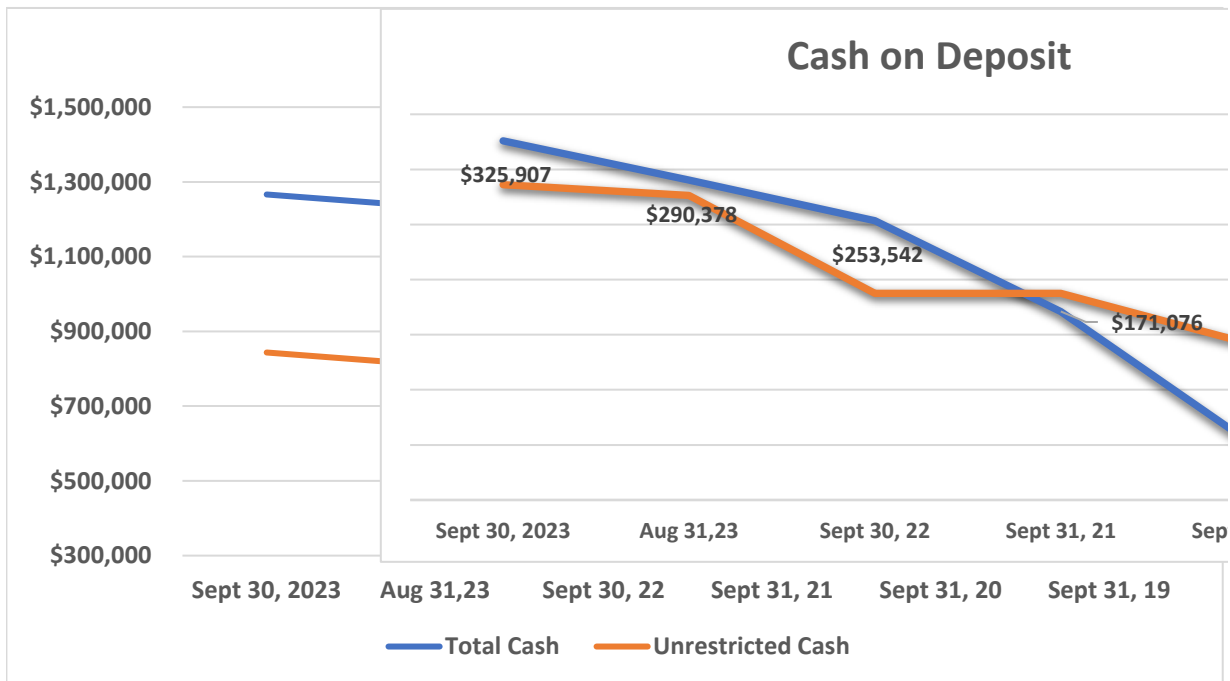


Y-T-D Net Gain \$ 144,630  
Budgeted Y\_T\_D Net Gain (\$1,000's) \$ 86,300



# City of Meadowlakes-Utility Fund Summary Balance Sheet

	Sept 30, 2023	Aug 31,23	Sept 30, 22	Sept 31, 21	Sept 31, 20	Sept 31, 19
<b>ASSETS</b>						
<b>Current Assets</b>						
Checking/Savings	1,266,309	1,231,944	966,378	832,924	415,082	346,676
Other Current Assets	237,440	229,488	204,679	188,787	176,835	155,451
<b>Total Current Assets</b>	<b>1,503,749</b>	<b>1,461,432</b>	<b>1,171,057</b>	<b>1,021,711</b>	<b>591,917</b>	<b>502,127</b>
<b>Fixed Assets</b>	<b>3,591,669</b>	<b>3,591,669</b>	<b>3,591,669</b>	<b>3,717,588</b>	<b>3,869,741</b>	<b>3,868,372</b>
Other Assets	9,610	9,610	9,610	10,207	4,114	23,828
<b>TOTAL ASSETS</b>	<b>5,105,028</b>	<b>5,062,711</b>	<b>4,772,336</b>	<b>4,749,506</b>	<b>4,465,772</b>	<b>4,394,327</b>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts Payable	73,135	42,634	79,465	73,255	63,082	41,007
Other Current Liabilities	525,740	525,904	313,862	325,696	103,171	100,252
<b>Total Current Liabilities</b>	<b>598,875</b>	<b>568,538</b>	<b>393,327</b>	<b>398,951</b>	<b>166,253</b>	<b>141,259</b>
Long Term Liabilities	44,961	44,961	44,961	21,732	18,423	18,228
<b>Total Liabilities</b>	<b>643,836</b>	<b>613,499</b>	<b>438,288</b>	<b>420,683</b>	<b>184,676</b>	<b>159,487</b>
Equity	4,458,193	4,449,213	4,334,049	4,328,822	4,281,096	4,234,840
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,102,029</b>	<b>5,062,712</b>	<b>4,772,337</b>	<b>4,749,505</b>	<b>4,465,772</b>	<b>4,394,327</b>



## City of Meadowlakes-Utility Fund Cash Flow - FY23

	Beginning FY	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Cash on hand (beginning of month)	\$966,378	\$966,378	\$1,166,174	\$1,154,534	\$1,166,776	\$1,172,661	\$1,186,061	\$1,210,395	\$1,181,447	\$1,208,610	\$1,241,651	\$1,262,142	\$1,231,944	
Cash on hand (end of month)	\$966,378	\$1,166,174	\$1,154,534	\$1,166,776	\$1,172,661	\$1,186,061	\$1,210,395	\$1,181,447	\$1,208,610	\$1,241,651	\$1,262,142	\$1,231,944	\$1,266,309	\$0
<b>CASH RECEIPTS</b>														<b>Total</b>
Account Receivable (Water, Sewer, & Trash)		\$130,936	\$139,419	\$118,382	\$114,577	\$104,209	\$128,689	\$113,280	\$123,783	\$122,030	\$133,278	\$155,516	\$156,198	\$1,540,297
Miscellaneous Income		\$449	\$428	\$150	\$4,897	\$3,367	\$561	\$2,592	\$845	\$15,107	\$655	\$2,740	\$16,329	\$48,120
COVID-19 Relief Funds/FEMA Funds		\$211,407	\$0	\$0	\$2,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Deposits/Prepays/Payable		\$400	\$1,551	\$1,950	\$2,434	\$1,741	\$2,038	\$1,937	\$2,244	\$2,142	\$2,345	\$2,244	\$26,485	\$47,511
<b>TOTAL CASH RECEIPTS</b>		<b>\$343,192</b>	<b>\$141,398</b>	<b>\$120,482</b>	<b>\$124,632</b>	<b>\$109,317</b>	<b>\$131,288</b>	<b>\$117,809</b>	<b>\$126,872</b>	<b>\$139,279</b>	<b>\$136,278</b>	<b>\$160,500</b>	<b>\$199,012</b>	<b>\$1,635,928</b>
Total cash available before Expenses	\$966,378	\$1,309,570	\$1,307,572	\$1,275,016	\$1,291,407	\$1,281,978	\$1,317,349	\$1,328,204	\$1,308,319	\$1,347,889	\$1,377,929	\$1,422,642	\$1,430,956	
<b>CASH PAID OUT- OPERATIONAL</b>														<b>Total</b>
Prior Months Payables/Miscellaneous		\$2,460	\$546	\$5,939	\$6,917	\$5,966	\$9,000	\$12,380	\$5,897	\$1,372	\$6,176	\$9,400	\$26,497	\$92,550
Employee Related Expenses		\$41,305	\$36,873	\$33,590	\$45,436	\$31,365	\$32,983	\$30,784	\$30,701	\$33,813	\$48,701	\$38,475	\$36,625	\$440,651
Administrative Expenses		\$25,283	\$1,473	\$2,974	\$1,525	\$777	\$1,340	\$26	\$949	\$1,029	\$1,705	\$2,021	\$1,013	\$40,115
Water Treatment Expense		\$16,060	\$7,769	\$9,166	\$11,756	\$6,037	\$8,382	\$4,153	\$6,335	\$8,578	\$5,735	\$15,988	\$17,516	\$117,475
Wastewater Treatment Expense		\$5,761	\$12,637	\$5,697	\$6,860	\$4,942	\$8,907	\$5,108	\$9,335	\$4,863	\$7,289	\$9,339	\$5,046	\$85,784
Other Operational Expense		\$11,158	\$3,651	\$5,785	\$7,325	\$6,616	\$6,003	\$18,530	\$6,257	\$10,866	\$5,864	\$23,641	\$9,659	\$115,355
Solid Waste Collection Expense		\$18,494	\$18,513	\$18,513	\$18,552	\$19,839	\$19,964	\$19,901	\$19,860	\$20,005	\$19,943	\$20,005	\$20,061	\$233,650
<b>Total Cash Paid Out-Operational</b>		<b>\$120,521</b>	<b>\$81,462</b>	<b>\$81,664</b>	<b>\$98,371</b>	<b>\$75,542</b>	<b>\$86,579</b>	<b>\$90,882</b>	<b>\$79,334</b>	<b>\$80,526</b>	<b>\$95,413</b>	<b>\$118,869</b>	<b>\$116,417</b>	<b>\$1,125,580</b>
<b>CASH PAID OUT- NON - OPERATIONAL</b>														<b>Total</b>
Transfer to General Fund		\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$17,917	\$215,004
Transfer to Debt Service Fund		\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458	\$0	\$27,038
Capital Purchases/Improvements		\$0	\$51,201	\$6,201	\$0	\$0	\$0	\$34,000	\$0	\$0	\$0	\$48,512	\$0	\$139,914
Receivable from other Funds/Prepays														\$24,442
SLFRF Fund Expenses		\$2,500					\$1,500		\$5,337		\$2,942	\$5,871		\$18,150
<b>Total Cash Paid Out-Non-Operational</b>		<b>\$22,875</b>	<b>\$71,576</b>	<b>\$26,576</b>	<b>\$20,375</b>	<b>\$20,375</b>	<b>\$20,375</b>	<b>\$55,875</b>	<b>\$20,375</b>	<b>\$25,712</b>	<b>\$20,375</b>	<b>\$71,829</b>	<b>\$48,230</b>	<b>\$424,548</b>
<b>TOTAL CASH PAID OUT</b>		<b>\$143,396</b>	<b>\$153,038</b>	<b>\$108,240</b>	<b>\$118,746</b>	<b>\$95,917</b>	<b>\$106,954</b>	<b>\$146,757</b>	<b>\$99,709</b>	<b>\$106,238</b>	<b>\$115,788</b>	<b>\$190,698</b>	<b>\$164,647</b>	<b>\$1,550,128</b>
Cash on hand (end of month)	\$966,378	\$1,166,174	\$1,154,534	\$1,166,776	\$1,172,661	\$1,186,061	\$1,210,395	\$1,181,447	\$1,208,610	\$1,241,651	\$1,262,142	\$1,231,944	\$1,266,309	
<b>Change in Cash</b>														<b>Total</b>
Difference Beginning to End of Month	\$199,796	(\$11,640)	\$12,242	\$5,886	\$13,400	\$24,334	(\$28,948)	\$27,163	\$33,041	\$20,490	(\$30,198)	\$34,365		\$299,931
Increase/(Decrease) In Cash Since Beginning of Fiscal Year	\$199,796	\$188,156	\$200,398	\$206,283	\$219,683	\$244,017	\$215,069	\$242,232	\$275,273	\$295,764	\$265,566	\$299,931		

	Cash Flow for Year	Less COVID Funds Rec'd	Net Operating Cash Flow
Actual Operating Cash Flow	\$ 299,931	\$ 211,407	\$ 88,524

# City of Meadowlakes-Utility Fund

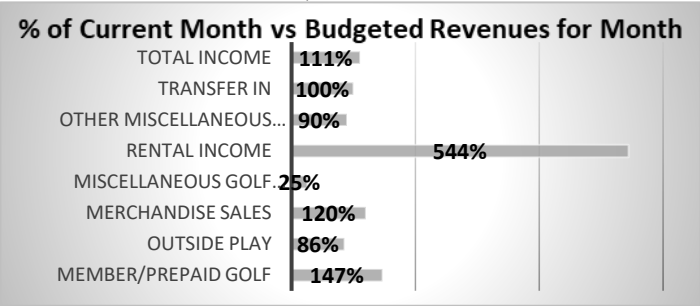
## Profit & Loss Budget vs. Actual

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5010 · Water Revenue	65,488	60,645	597,477	592,000	104.8%
5020 · Sewer Revenues	50,953	50,250	609,926	610,000	101.1%
5030 · Garbage Revenue	23,048	21,837	272,063	272,100	103.8%
5120 · Water Connect Fee Revenue	0	0	5,875	5,875	125.0%
5130 · Sewer Connect Fee Revenue	0	0	4,625	4,625	109.5%
5140 · Transfer Fee	150	167	1,750	1,800	87.5%
5150 · Penalty & Interest Earned	590	500	7,072	7,125	117.9%
5170 · Miscellaneous Revenues	15,932	417	42,046	44,225	840.9%
5200 · Interest earned on Investments	336	288	4,709	4,800	134.5%
<b>Total Income</b>	<b>156,497</b>	<b>134,104</b>	<b>1,545,543</b>	<b>1,542,550</b>	<b>105.8%</b>
<b>Operating Expenses</b>					
Total 6100 · Employee Expenses	36,435	41,112	440,681	455,000	85.1%
Total 6200 · Administrative Expenses	1,072	1,587	40,026	43,800	83.9%
Total 6301 · Water Treatment Operational Exp	10,845	11,199	120,464	121,000	102.7%
Total 6302 · Wastewater Operational Expenses	10,089	6,374	76,443	112,350	70.9%
Total 6303 · Other Operational Expenses	12,158	7,150	112,324	112,750	108.0%
6510 · Garbage Service Expense	20,061	18,750	235,218	235,300	104.5%
<b>Total Operating Expenses</b>	<b>90,660</b>	<b>86,172</b>	<b>1,025,156</b>	<b>1,080,200</b>	<b>91.6%</b>
<b>Operating Net Gain/Loss</b>	<b>65,837</b>	<b>47,932</b>	<b>520,387</b>	<b>462,350</b>	<b>152.6%</b>
<b>Non-operating Expenses</b>					
Total 8200 · Transfer to Other Funds	17,917	20,375	242,042	242,050	99.0%
Total 6652 · Assets Purchased Over 5K	0	0	133,713	134,000	167%
Contingencies (Excess Income over Budgeted Exp.)	0	0	0	0	0.0%
<b>Total Non-Operating Expenses</b>	<b>17,917</b>	<b>20,375</b>	<b>375,755</b>	<b>376,050</b>	<b>110.2%</b>
<b>Total Fund Expenses</b>	<b>108,577</b>	<b>106,547</b>	<b>1,400,911</b>	<b>1,456,250</b>	<b>95.9%</b>
<b>Fund Net Gain/Loss</b>	<b>47,920</b>	<b>27,557</b>	<b>144,632</b>	<b>86,300</b>	<b>N/A</b>
<b>Capital Improvements Fund Expenses</b>					
Grant Management Services	1,793		11,000		
Engineering	0		0		
Plant/Lift Station Renovations	293		9,487		
Miscellaneous	0		0		
<b>Total Capital Improvement Expenses</b>	<b>2,086</b>		<b>20,487</b>		

# Recreation Fund-Snapshot

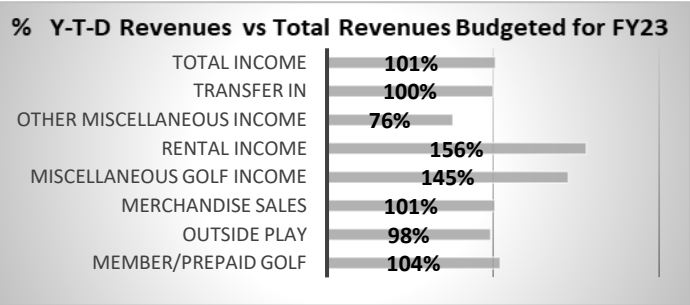
## September 2023 Revenues

\$ 126,667



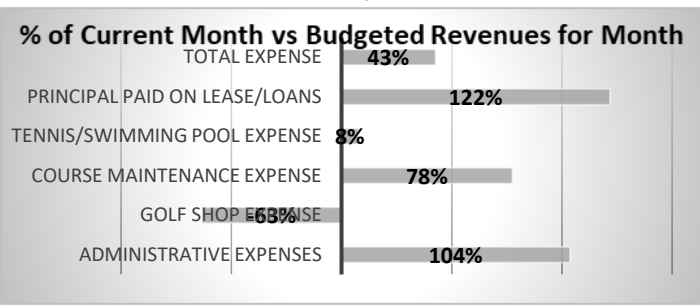
## Year-to-Date Income:

\$ 1,166,695



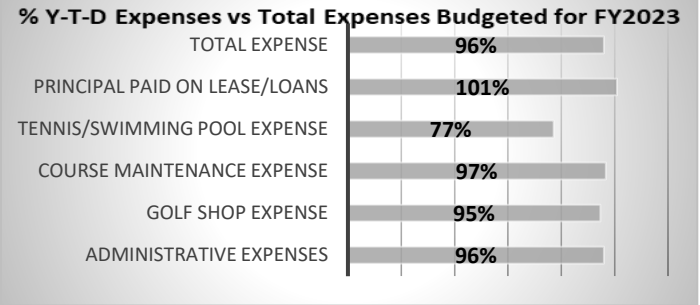
## September 2023 Expenses

\$44,427



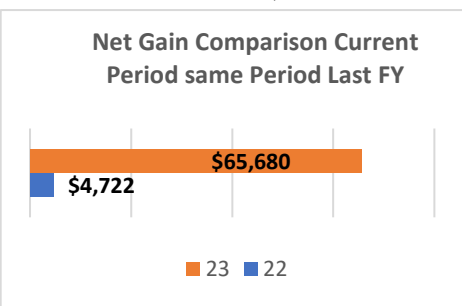
## Year-to-Date Expenses

\$1,144,693



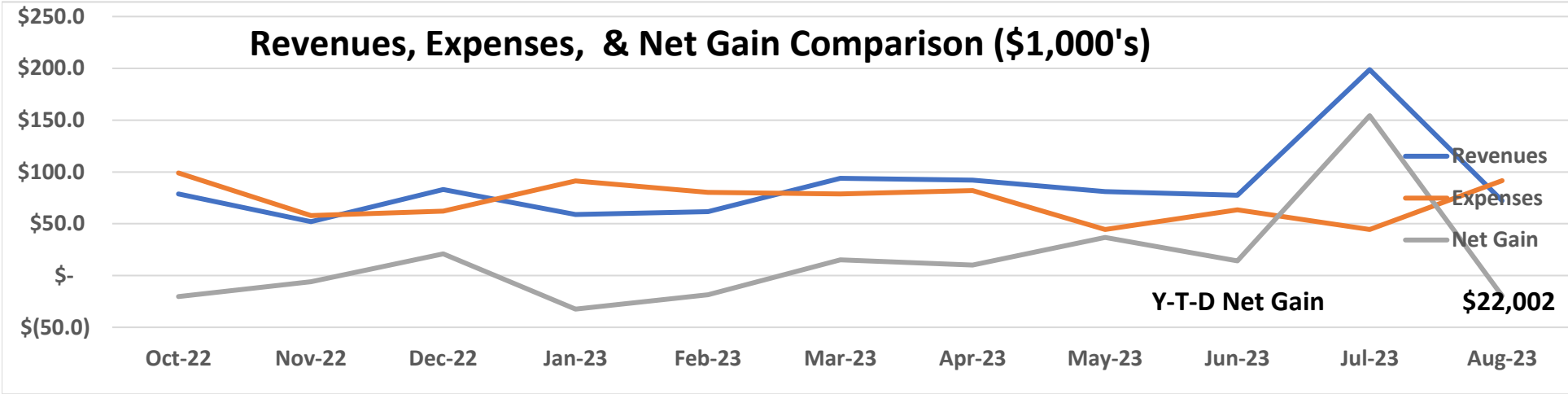
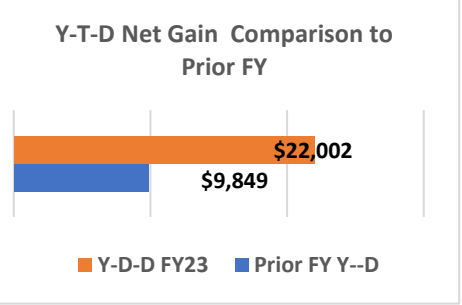
## Sept. 2023 Net Gain/Loss

\$82,240



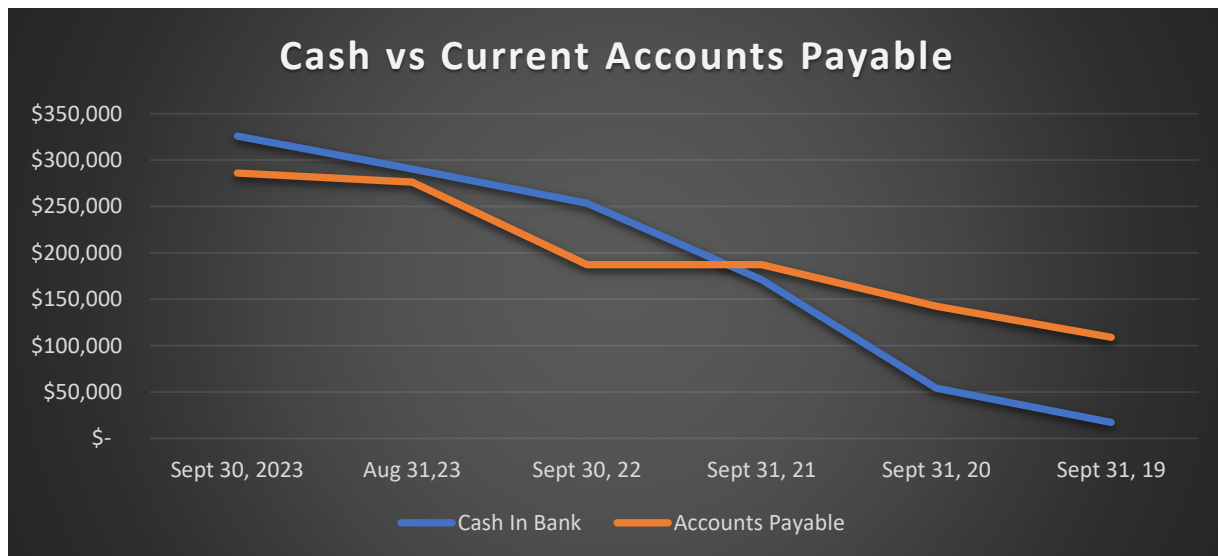
## Year-to-Date Net Gain

\$22,002



## City of Meadowlakes -Recreation Fund Balance Sheet

	Sept 30, 2023	Aug 31,23	Sept 30, 22	Sept 31, 21	Sept 31, 20	Sept 31, 19
<b>ASSETS</b>						
Current Assets						
Checking/Savings	325,907	290,378	253,542	171,076	54,286	17,291
Accounts Receivable	29,695	23,139	23,139	0	0	0
Other Current Assets	135,142	90,879	90,979	50,396	52,155	24,754
Total Current Assets	490,744	404,396	367,660	221,472	106,441	42,045
Fixed Assets	463,011	463,011	463,011	456,555	342,402	424,825
Other Assets	22,528	23,949	27,670	37,627	35,584	61,521
<b>TOTAL ASSETS</b>	<b>976,283</b>	<b>891,356</b>	<b>858,341</b>	<b>715,654</b>	<b>484,427</b>	<b>528,391</b>
<b>LIABILITIES &amp; EQUITY</b>						
Liabilities						
Current Liabilities						
Accounts Payable	286,106	276,289	187,467	142,603	129,781	109,051
Other Current Liabilities	113,772	113,484	112,428	139,493	167,443	170,316
Total Current Liabilities	399,878	389,773	299,895	282,096	297,224	279,367
Long Term Liabilities	308,312	312,356	222,356	230,577	67,843	122,701
Total Liabilities	708,190	702,129	522,251	512,673	365,067	402,068
Equity	268,093	189,227	336,090	202,981	119,360	126,322
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>976,283</b>	<b>891,356</b>	<b>858,341</b>	<b>715,654</b>	<b>484,427</b>	<b>528,390</b>



## City of Meadowlakes-Recreation Fund Cash Flow - FY23

	Beginning FY	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Cash on hand (beginning of month)	\$253,542	\$253,542	\$217,212	\$151,637	\$179,773	\$154,043	\$150,706	\$142,837	\$141,631	\$151,256	\$119,662	\$312,894	\$289,643	
Cash on hand (end of month)	\$253,542	\$217,212	\$151,637	\$179,773	\$154,043	\$150,706	\$142,837	\$141,631	\$151,256	\$119,662	\$312,894	\$289,643	\$325,907	\$0
<b>CASH RECEIPTS</b>														<b>Total</b>
Golf Shop Income		\$77,386	\$50,815	\$81,588	\$57,488	\$60,462	\$92,706	\$90,739	\$80,118	\$76,215	\$88,775	\$69,211	\$79,217	\$904,720
Rental Income		\$1,000	\$1,000	\$1,000	\$1,300	\$1,000	\$1,000	\$1,300	\$1,000	\$1,000	\$3,300	\$3,000	\$3,000	\$18,900
Transfer/Loan in from General Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$35,000	
Other Deposits/Payables Receivable/Sales Tax		\$2,896	\$3,112	\$2,951	\$2,516	\$2,115	\$3,243	\$5,316	\$2,193	\$5,853	\$1,844	\$2,937	\$2,532	\$37,508
<b>TOTAL CASH RECEIPTS</b>		<b>\$81,282</b>	<b>\$54,927</b>	<b>\$85,539</b>	<b>\$61,304</b>	<b>\$63,577</b>	<b>\$96,949</b>	<b>\$97,355</b>	<b>\$83,311</b>	<b>\$83,068</b>	<b>\$293,919</b>	<b>\$75,148</b>	<b>\$119,749</b>	<b>\$961,128</b>
Total cash available before Expenses	\$253,542	\$334,824	\$272,139	\$237,176	\$241,077	\$217,620	\$247,655	\$240,192	\$224,942	\$234,324	\$413,581	\$388,042	\$409,392	
<b>CASH PAID OUT-OPERATIONAL</b>														<b>Total</b>
Prior Months Payables/Miscellaneous/Prepays		\$2,756	\$375	\$481	\$2,674	\$5,529	\$1,371	\$3,999	\$2,674	\$4,006	\$4,846	\$7,176	-\$3,514	\$32,373
Administrative Expenses		\$17,559	\$2,507	\$4,778	\$2,869	\$3,634	\$4,156	\$2,175	\$1,178	\$7,099	\$2,980	\$4,611	\$4,031	\$57,577
Golf Shop Employee Expense		\$16,807	\$14,488	\$13,689	\$20,690	\$14,045	\$14,687	\$16,252	\$14,989	\$16,372	\$23,758	\$15,902	\$14,409	\$196,088
Other Golf Shop Expenses		\$17,383	\$19,616	\$10,784	\$10,939	\$16,709	\$35,462	\$21,595	\$27,827	\$13,496	\$16,881	\$33,857	\$10,991	\$235,540
Maintenance Employee Expense		\$23,027	\$22,754	\$20,862	\$29,718	\$19,403	\$19,584	\$25,390	\$18,372	\$20,506	\$30,768	\$21,378	\$21,772	\$273,534
Other Maintenance Expenses		\$26,041	\$3,805	\$3,924	\$7,140	\$4,904	\$7,753	\$14,727	\$5,974	\$7,367	\$8,910	\$12,803	\$32,532	\$135,880
Tennis/Swimming Pool Expenses		\$1,787	\$38	\$251	\$656	\$56	\$72	\$2,014	\$38	\$246	\$51	\$38	\$38	\$5,285
Building/Facility Repair & Maint.		\$0	\$0	\$0	\$0	\$0	\$4,789	\$0	\$0	\$0	\$0	\$0	\$0	\$4,789
<b>Total Cash Paid Out-Operational</b>		<b>\$105,360</b>	<b>\$63,583</b>	<b>\$54,769</b>	<b>\$74,686</b>	<b>\$64,280</b>	<b>\$87,874</b>	<b>\$86,152</b>	<b>\$71,052</b>	<b>\$69,092</b>	<b>\$88,194</b>	<b>\$95,765</b>	<b>\$80,259</b>	<b>\$941,066</b>
<b>CASH PAID OUT- NON -OPERATIONAL</b>														<b>Total</b>
Principal Paid on Lease/Loans		\$12,252	\$2,634	\$2,634	\$12,348	\$2,634	\$2,634	\$12,409	\$2,634	\$2,634	\$12,493	\$2,634	\$3,226	\$71,166
Capital Purchases/Improvements		\$0	\$54,285	\$0	\$0	\$0	\$14,310	\$0	\$0	\$42,936	\$0			\$111,531
														\$0
														\$0
<b>Total Cash Paid Out-Non-Operational</b>		<b>\$12,252</b>	<b>\$56,919</b>	<b>\$2,634</b>	<b>\$12,348</b>	<b>\$2,634</b>	<b>\$16,944</b>	<b>\$12,409</b>	<b>\$2,634</b>	<b>\$45,570</b>	<b>\$12,493</b>	<b>\$2,634</b>	<b>\$3,226</b>	<b>\$182,697</b>
<b>TOTAL CASH PAID OUT</b>		<b>\$117,612</b>	<b>\$120,502</b>	<b>\$57,403</b>	<b>\$87,034</b>	<b>\$66,914</b>	<b>\$104,818</b>	<b>\$98,561</b>	<b>\$73,686</b>	<b>\$114,662</b>	<b>\$100,687</b>	<b>\$98,399</b>	<b>\$83,485</b>	<b>\$325,907</b>
Cash on hand (end of month)	\$253,542	\$217,212	\$151,637	\$179,773	\$154,043	\$150,706	\$142,837	\$141,631	\$151,256	\$119,662	\$312,894	\$289,643	\$325,907	
<b>Change in Cash</b>														<b>Total</b>
Difference Beginning to End of Month		(\$36,330)	(\$65,575)	\$28,136	(\$25,730)	(\$3,337)	(\$7,869)	(\$1,206)	\$9,625	(\$31,594)	\$193,232	(\$23,251)	\$36,264	\$72,365
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		(\$36,330)	(\$101,905)	(\$73,769)	(\$99,499)	(\$102,836)	(\$110,705)	(\$111,911)	(\$102,286)	(\$133,880)	\$59,352	\$36,101	\$72,365	

# Recreation Fund

## Profit Loss Budget vs. Actual

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
<b>Ordinary Income/Expense</b>					
Income					
03-5000 · Revenue					
03-5023 · Golf Shop Revenues					
03-5010 · Membership Dues	20,337	13,863	199,203	191,000	120.4%
03-5035 · Green Fees	27,102	31,100	358,032	358,000	116.2%
03-5040 · Golf Cart Rental	10,922	16,756	148,478	150,000	86.8%
03-5045 · Driving Range	2,979	1,166	17,186	15,000	143.2%
03-5052 · Snacks and Beverage Sales	2,788	4,500	33,757	35,000	112.5%
03-5060 · Merchandize Sales	12,596	8,324	115,824	113,000	144.8%
03-5050 · Tournament-Income	925	503	26,188	27,000	174.6%
03-5053 · Handicap	15	314	3,810	4,800	63.5%
03-5065 · Misc. Golf Shop Revenue	213	83	2,012	5,500	201.2%
Total 03-5023 · Golf Shop Revenues	77,877	76,609	904,490	899,300	114.7%
03-5090 · Interest Earned	90	0	772	0	77.2%
03-5092 · Lease Income	13,600	2,500	29,500	18,900	163.9%
03-5096 · Miscellaneous Income	100	212	1,933	2,700	128.9%
Total 03-5000 · Revenue	91,667	79,321	936,695	920,900	115.8%
Total Income	91,667	79,321	936,695	920,900	115.8%
Gross Profit	91,667	79,321	936,695	920,900	115.8%
Expense					
03-6000 · Administrative Expenditures					
03-6039 · Other Administrative Expenses					
03-6016 · Unemployment Cost	0	0	0	0	
03-6030 · Insurance					
03-6032 · Property Insurance	-249	0	7,803	8,000	67.9%
03-6034 · Liability Insurance	0	0	2,262	2,100	113.1%
Total 03-6030 · Insurance	-249	0	10,065	10,100	74.6%
03-6040 · Office Supplies	0	0	431	550	86.2%
03-6042 · Postage	0	0	440	450	62.9%
03-6045 · Advertising	645	833	8,848	9,000	88.5%
03-6047 · Dues & Subscriptions	0	0	0	0	#DIV/0!
03-6049 · Miscellaneous Expenses	106	175	3,757	1,350	187.9%
03-6062 · Credit Card Processing	2,219	1,400	21,934	25,000	125.3%
Total 03-6039 · Other Administrative Expenses	2,721	2,408	45,475	46,450	102.9%
03-6068 · House Maintenance Expenses					#DIV/0!
03-6050 · Telephone/Internet/TV	0	0	-20	200	#DIV/0!
03-6052 · Electric	1,054	1,106	10,489	10,700	123.4%
03-6055 · Utilities-Water & Sewer	256	292	2,732	2,900	78.1%
03-6101 · Misc. House Expense	0	83		500	0.0%
03-6102 · Building Repair & Maintenance	0	0	4,068	4,600	54.2%
Total 03-6068 · House Maintenance Expenses	1,310	1,481	17,269	18,900	84.2%
Total 03-6000 · Administrative Expenditures	4,031	3,889	62,744	65,350	97.0%
03-6100 · Pro Shop Expenditures					#DIV/0!
03-6110 · Payroll					#DIV/0!
03-6111 · Wages - Full Time	9,211	8,462	117,201	119,000	106.5%
03-6112 · Wages Part Time/Seasonal	3,255	4,962	46,341	48,000	71.8%



# Recreation Fund

## Profit Loss Budget vs. Actual

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
03-6115 · Payroll Tax	785	1,054	12,460	13,000	90.9%
03-6116 · Pro Shop Longevity	0	0	1,550	1,600	77.5%
03-6117 · Retirement	254	254	3,261	3,400	98.8%
03-6118 · Health Care	904	1,000	10,971	11,600	91.4%
03-6119 · Worker's Comp	0	0	4,302	4,400	97.8%
<b>Total 03-6110 · Payroll</b>	<b>14,409</b>	<b>15,732</b>	<b>196,086</b>	<b>201,000</b>	<b>93.4%</b>
03-6121 · Other Pro-Shop Expenses					#DIV/0!
03-6120 · Driving Range	0	0	15,924	16,100	98.9%
03-6122 · Miscellaneous and Supplies	473	375	9,898	9,800	101.0%
03-6124 · Miscellaneous Expenses	0	0	0	0	#DIV/0!
03-6125 · Handicap	0	0	5,783	6,000	96.4%
03-6140 · Office Supplies	0	42	281	500	56.2%
03-6150 · Dues & Fees	0	0	0	250	0.0%
03-6160 · Inventory Purchased	-32,279	9,102	141,357	155,000	91.2%
03-6226 · ProShop Telephone Expense	41	83	342	450	76.0%
03-6571 · Inventory/Cash Shortages	-3	0	590	1,000	59.0%
<b>Total 03-6121 · Other Pro-Shop Expenses</b>	<b>-31,768</b>	<b>9,602</b>	<b>174,175</b>	<b>189,100</b>	<b>92.1%</b>
03-6200 · Golf Carts Expenditures					#DIV/0!
03-6211 · Cart Lease/Purchase-Principal	3,226	2,648	32,200	31,600	101.9%
03-6212 · Golf Cart Lease/Purchase-Int.		0	0	0	#DIV/0!
03-6215 · Supplies/Fuel	0	1,167	12,136	14,000	86.7%
03-6220 · Cart Maint & Repair	187	625	5,161	6,000	86.0%
<b>Total 03-6200 · Golf Carts Expenditures</b>	<b>3,413</b>	<b>4,440</b>	<b>49,497</b>	<b>51,600</b>	<b>95.9%</b>
<b>Total 03-6100 · Pro Shop Expenditures</b>	<b>-13,946</b>	<b>29,774</b>	<b>419,758</b>	<b>441,700</b>	<b>95.0%</b>
03-6300 · Grounds Maintenance Expenditure					#DIV/0!
03-6310 · Payroll					#DIV/0!
03-6311 · Wages - Full Time	16,960	11,154	209,084	208,500	100.3%
03-6312 · Wages - Part Time/Seasonal	521	0	7,761	10,000	77.6%
03-6314 · Grounds O&M Longevity	0	0	2,313	2,325	99.5%
03-6315 · Payroll Tax Exp	1,337	1,292	16,766	17,600	95.3%
03-6317 · Retirement Exp	468	508	5,817	5,900	98.6%
03-6318 · Health Care Exp	2,486	3,000	26,449	26,000	101.7%
03-6319 · Worker's Comp	0	0	5,344	5,400	99.0%
<b>Total 03-6310 · Payroll</b>	<b>21,772</b>	<b>15,954</b>	<b>273,534</b>	<b>275,725</b>	<b>99.2%</b>
03-6321 · Other Golf Course Maint. Exp.					#DIV/0!
03-6320 · Fuel & Lubricants	0	1,086	7,277	8,800	82.7%
03-6322 · Fertilizer	0	1,223	6,894	10,000	68.9%
03-6324 · Chemicals	36	667	4,426	6,000	73.8%
03-6326 · Seed & Soil	0	16,000	17,859	20,000	89.3%
03-6329 · Equipment Maint & Repair	482	2,839	14,313	17,500	81.8%
03-6332 · Irrigation Repair & Maint.	29,336	29,499	35,306	33,500	105.4%
03-6340 · Utilities					#DIV/0!
03-6342 · Electric - Maintenance Building	336	292	3,368	3,500	96.2%
03-6344 · Electric - Irrigation	1,128	924	9,650	10,000	96.5%
03-6346 · Sewer & Water	598	700	7,063	8,400	84.1%
03-6340-Other Utilities	95	0	1,140	0	#DIV/0!
03-6370 · Raw Water Purchase	455	454	5,460	5,450	100.2%

# Recreation Fund Profit Loss Budget vs. Actual

	Sept 30, 23	Budgeted Sept 23	Oct 22 - Sept 23	Budgeted Oct 22 - Sept 23	% of F23 Budget
Total 03-6340 · Utilities	2,612	2,370	26,681	27,350	97.6%
03-6354 · Small Tools	0	80	1,497	2,000	74.9%
03-6374-Equipment Purchased Under \$5K	0	0	4,214	4,300	98.0%
03-6380 · Other Grounds Maint Exp	66	334	7,653	8,500	90.0%
Total 03-6321 · Other Golf Course Maint. Exp.	32,532	54,098	126,120	137,950	91.4%
03-6360 · Equipment Lease/Purchase					#DIV/0!
03-6364 · New Equip Lease 2020 Principal	0		38,966	38,975	100.0%
03-6365 · New Equip Lease 2020 Interest	0		4,412	4,425	99.7%
Total 03-6360 · Equipment Lease/Purchase	0	0	43,378	43,400	99.9%
					#DIV/0!
Total 03-6300 · Grounds Maintenance Expenditures	54,304	70,052	443,032	457,075	96.9%
03-6400 · Tennis Expenditures					#DIV/0!
03-6420 · Electric	38	0	327	100	327.0%
03-6430 · Maint & Repair	0	500	3,271	4,000	81.8%
Total 03-6400 · Tennis Expenditures	38	500	3,598	4,100	87.8%
03-6600 · Swimming Pool Expenditures					#DIV/0!
03-6622 · Maint & Repair	0	0	235	1,000	23.5%
03-6623 · Miscellaneous Pool Expense	0	0	103	0	#DIV/0!
Total 03-6600 · Swimming Pool Expenditures	0	0	338	1,000	33.8%
03-6900 · Building Repairs & Maint.					#DIV/0!
03-6915 · Bldg. Renovations/Repairs	0	0	0	0	#DIV/0!
Total 03-6900 · Building Repairs & Maint.	0	0	0	0	#DIV/0!
Total Expense	44,427	104,215	929,470	969,225	95.9%
Net Ordinary Income	47,240	-24,894	7,225	-48,325	-15.0%
Other Income/Expense					#DIV/0!
Other Income					#DIV/0!
03-8010 · Transfer In from other Funds					#DIV/0!
Loan			90,000	90,000	100.0%
03-8015 · Transfer in from General Fund	35,000	35,000	140,000	140,000	100.0%
Transfer in from Reserves	0	0	0	33,050	0.0%
Total 03-8010 · Transfer In from other Funds	35,000	35,000	230,000	263,050	87.4%
Total Other Income	35,000	35,000	230,000	263,050	87.4%
Other Expenses					#DIV/0!
Contingencies		0			#DIV/0!
Capital Purchases	0	0	214,711	214,725	100.0%
Course/Facility Upgrades					#DIV/0!
Total Other Expenses	0	0	214,711	214,725	100.0%
					#DIV/0!
Net Other Income	35,000	35,000	15,289	48,325	31.6%
					#DIV/0!
Net Income	82,240	10,106	22,514	0	#DIV/0!

**Recreation Fund**  
**Profit & Loss Budget vs. Actual**  
**Current Period to Same Last Fiscal Year**

**GOLF OPERATIONS FUND PROFIT & LOSS  
 COMPARED TO PREVIOUS FISCAL YEAR  
 INCOME**

**Income-Operating**

**03-5023 · Golf Shop Revenues**

	Sept 23	Sept 22	% Difference Sept 23 to Sept 22	Oct 22-Sept 23	Oct 21 - Sept 22	% Difference Y- T-D FY 22 to Y-T-D FY 23
03-5010 · Membership Dues	\$ 20,337	\$ 23,920	85.0%	\$ 199,203	\$ 177,509	112.2%
03-5035 · Green Fees	\$ 27,102	\$ 23,902	113.4%	\$ 358,032	\$ 289,377	123.7%
03-5040 · Golf Cart Rental	\$ 10,922	\$ 8,403	130.0%	\$ 148,478	\$ 154,482	96.1%
03-5045 · Driving Range	\$ 2,979	\$ 1,121	265.7%	\$ 17,186	\$ 13,235	129.9%
03-5052 · Snacks and Beverage Sales	\$ 2,788	\$ 4,422	63.0%	\$ 33,757	\$ 34,714	97.2%
03-5060 · Merchandize Sales	\$ 12,596	\$ 9,894	127.3%	\$ 115,824	\$ 100,015	115.8%
03-5050 · Tournament-Income	\$ 925	\$ 3,030	N/A	\$ 26,188	\$ 28,502	91.9%
03-5053 · Handicap	\$ 15	\$ 120	12.5%	\$ 3,810	\$ 5,340	71.3%
03-5065 · Misc. Golf Shop Revenue	\$ 213	\$ 152	140.1%	\$ 2,012	\$ 1,731	116.2%
<b>Total 03-5023 · Golf Shop Revenues</b>	<b>\$ 77,877</b>	<b>\$ 74,964</b>	<b>103.9%</b>	<b>\$ 904,490</b>	<b>\$ 804,905</b>	<b>112.4%</b>

**EXPENSES**

**03-6000 · Administrative Expenditures**

03-6040 · Office Supplies	\$ -	\$ 446	0.0%	\$ 431	\$ 1,359	31.7%
03-6042 · Postage	\$ -	\$ 14	0.0%	\$ 440	\$ 476	92.4%
03-6045 · Advertising	\$ 645	\$ 645	100.0%	\$ 8,848	\$ 8,812	100.4%
03-6062 · Credit Card Processing	\$ 2,219	\$ 1,798	123.4%	\$ 21,934	\$ 18,346	119.6%
<b>Total Administrative Expenses</b>	<b>\$ 2,864</b>	<b>\$ 2,903</b>	<b>98.7%</b>	<b>\$ 31,653</b>	<b>\$ 28,993</b>	<b>109.2%</b>

**03-6100 · Pro Shop Expenditures**

Total 03-6110 · Payroll	\$ 14,409	\$ 12,565	114.7%	\$ 196,086	\$ 169,692	115.6%
Total 03-6121 · Other Pro-Shop Expenses	\$ (31,581)	\$ 14,699	-214.9%	\$ 191,472	\$ 163,065	117.4%
03-6364 · New Equip Lease 2020 Principal	\$ 3,226	\$ 600	537.7%	\$ 32,200	\$ 46,742	68.9%
<b>Total 03-6100 · Pro Shop Expenditures</b>	<b>\$ (13,946)</b>	<b>\$ 27,864</b>	<b>-50.1%</b>	<b>\$ 419,758</b>	<b>\$ 379,499</b>	<b>110.6%</b>

**03-6300-Grounds Maintenance Expenditure**

Total 03-6310 · Payroll	\$ 21,772	\$ 18,899	115.2%	\$ 273,534	\$ 244,822	111.7%
Total 03-6321 · Other Golf Course Maint. Exp.	\$ 32,532	\$ 16,552	196.5%	\$ 130,532	\$ 108,566	120.2%
03-6211 · Equip. Lease/Purchase-Principal	\$ -	\$ -	N/A	\$ 38,966	\$ 33,792	115.3%
<b>Total 03-6300 · Grounds Maintenance Expenditure</b>	<b>\$ 54,304</b>	<b>\$ 35,451</b>	<b>153.2%</b>	<b>\$ 443,032</b>	<b>\$ 387,180</b>	<b>114.4%</b>

<b>Total Golf Operations Expense</b>	<b>\$ 43,222</b>	<b>\$ 66,218</b>	<b>65.3%</b>	<b>\$ 894,443</b>	<b>\$ 795,672</b>	<b>112.4%</b>
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<b>Golf Operations Net Gain/Loss</b>	<b>\$ 34,655</b>	<b>\$ 8,746</b>	<b>N/A</b>	<b>\$ 10,047</b>	<b>\$ 9,233</b>	<b>N/A</b>
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# **MEMORANDUM TO COUNCIL**

**Date:** November 6, 2023

**To:** Honorable Mayor Bentley and Council Members

**From:** Johnnie Thompson, City Manager

**RE:** Review of October 2023 Financial Statements

Please note that I have attached a copy of the Financial Statements for October 2023 with this memo. These statements are a condensed version of the complete financial statements and do not contain snapshot pages and graphs. Unfortunately, I could not accurately represent the financials as the budgetary numbers for fiscal year 2024 are not yet entered into the accounting system. The accompanying statements only compare the October 2023 financial statements of October 2022 last year. I should have all the budgetary numbers entered by the run of November financial statements.

I will briefly review the statements for you below:

## **GENERAL FUND**

As expected, the General Fund incurred a net loss of just under \$19,350, compared to a loss of nearly \$18,200 in October 2022. The General Fund typically operates at a loss for most of the fiscal year because its main revenue stream, ad valorem tax, is generated between December and February each year.

The Fund incurred a loss in October, which led to a decrease of approximately \$30,700 in its cash deposits. The decrease in cash was not only due to the loss but also the reduction in current liabilities. However, despite the loss, the Fund still had over \$18,000 more in deposits than it did at the end of October 2022.

The Fund's income for October ended the month slightly below those for the same period last year. While ad valorem tax income was down considerably from October of last year, the total income for the month was only about \$850 less than in October of 2022.

Operating expenses for the Fund in October 2023 were slightly over \$3,200 higher than in October of the previous year. The increase was primarily due to a \$4,650 rise in employee-related expenses. However, most other expenses for the Fund were lower than during the same period last year, except for slightly higher insurance expenses. All our insurance expenses are paid in advance in the first month of every fiscal year for a pre-payment discount. Unfortunately, we experienced a slight increase in all our insurance costs for fiscal year 2024.

### **UTILITY FUND**

The Utility Fund incurred a loss of approximately \$16,700 at the end of October 2023, in contrast to a net gain of almost \$3,500 in the same month last year. Although the Fund's revenues remained almost the same for both months, October 2023's expenses were approximately \$20,000 higher. Please find a summary of the Fund's revenues and expenses below:

The Fund's revenues were \$100 higher in October than last year's October. Income from water sales was \$4,000 less, but an increase in miscellaneous income and garbage revenues offset this. The increase in miscellaneous income was due to the sale of surplus equipment, while the increase in garbage-related revenue was mainly due to the rate increase implemented in January of this year.

As mentioned above, the Fund's expenses for October were considerably greater than those of October last year. The increase was mainly due to increased employee-related expenses and administrative expenses. Employee-related expenses were about \$12,000 greater than in October of last year. Several factors led to this increase: salaries expenses were up about \$6,000 due to having a full crew in October of this year, we were short one employee in October of last year, and we saw about a \$3,000 increase in worker's compensation insurance and tuition prepayment for water and wastewater training. Operating (less employee-related expenses) expenses overall were within a few hundred dollars of those in October of last year.

The Fund's cash balance at the end of October 2023 was about \$20,600 less than at the end of September; however, it had about \$79,000 more on deposit than at the end of October 2022.

I will touch on Capital Improvements expenses in my review of the update on the waste treatment plant renovation project.

### **RECREATION FUND**

The Recreation Fund ended the month of October with a loss of nearly \$28,800, approximately \$8,000 more than the loss in October of last year. A decrease in revenues and a slight expense increase led to a loss greater than those for October of last year. I brief review of both revenues and expenses can be found below:

Revenues for October were about \$5,500 less than those generated in October last year. Golf-related revenues were about \$7,000 less than those generated in October of last year; however, some of this loss was made up from increased income from the restaurant rental.

October expenses are considerably greater than October of last year due to paying the Fund's annual insurance premiums, which totaled just over \$25,350 and included worker's compensation, liability, and property and were about \$1,000 greater than last year. Total Pro Shop expenditures were about \$5,000 less than in October of last year; while less was spent on inventory purchases, we saw an increase in employee-related expenses, which were up about \$4,000, and the principal payment for golf carts was up about \$4,900. Total Grounds maintenance cost in October 2023 was about \$9,500 greater than October of last year. The increase in Grounds maintenance cost was mainly due to about \$5,000 in additional employee-related expenses and expenses related to purchasing fuel, chemicals, and irrigation repair supplies.

### **GOLF OPERATIONAL EXPENSES**

To provide you with a better understanding of the costs associated with the golf course operation, you will find a new P&L statement on the last page of the financials. This report not only includes direct costs for the operation of the pro shop and course maintenance expenses but also includes administrative expenses that are directly related to the operation of the golf course. Please note that expenses such as utilities, insurance, and building maintenance are not included.

As mentioned above, golf course revenues were down about \$7,000 (9%) over those generated in October last year. While income from outside play was down by about \$11,600, some of the lost income was made up from increased membership dues.

Total golf-related expenses were about \$4,700 (4%) more than in October of last year, with the only ground maintenance expense exceeding those for the same period last year.

Golf operations lost just over \$17,000 last month, about \$11,000 more than in October last year.

# **City of Meadowlakes**

## **October 2023 Financial Statements**

Run Date: 11/6/2023



**City of Meadowlakes**  
**Summary Balance Sheet**  
**As of October 31, 2023**

	<u>Oct 31, 23</u>	<u>Sep 30, 23</u>	<u>Oct 31, 22</u>	<u>Oct. 31, 21</u>	<u>Oct 31, 20</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	351,653	382,356	331,423	266,058	183,636
Other Current Assets	17,645	17,656	17,635	21,955	56,633
<b>Total Current Assets</b>	<u>369,298</u>	<u>400,012</u>	<u>349,058</u>	<u>288,013</u>	<u>240,269</u>
Fixed Assets	143,250	151,205	95,776	110,470	110,130
<b>TOTAL ASSETS</b>	<u><u>512,548</u></u>	<u><u>551,217</u></u>	<u><u>444,834</u></u>	<u><u>398,483</u></u>	<u><u>350,399</u></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	937	3,261	9,584	10,673	7,714
Other Current Liabilities	70,676	87,674	70,493	80,965	80,306
<b>Total Current Liabilities</b>	<u>71,613</u>	<u>90,935</u>	<u>80,077</u>	<u>91,638</u>	<u>88,020</u>
<b>Total Liabilities</b>	<u>71,613</u>	<u>90,935</u>	<u>80,077</u>	<u>91,638</u>	<u>88,020</u>
Equity	440,934	460,282	364,757	306,846	262,378
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>512,547</u></u>	<u><u>551,217</u></u>	<u><u>444,834</u></u>	<u><u>398,484</u></u>	<u><u>350,398</u></u>

City of Meadowlakes  
**Profit & Loss**  
October 2023

	<u>Oct 23</u>	<u>Oct 22</u>
<b>Ordinary Income/Expense</b>		
Income		
05-4120 · Ad Valorem Tax	13	1,540
05-4121 · Franchise Fees		
05-4140 · PEC Franchise Tax	13,396	12,484
05-4160 · Cable Franchise Tax	3,772	4,175
Total 05-4121 · Franchise Fees	<u>17,168</u>	<u>16,659</u>
05-4200 · City Bldg Permits		
05-4290 · Misc. Bldg Revenue	150	155
Total 05-4200 · City Bldg Permits	<u>150</u>	<u>155</u>
05-4300 · Judicial		
05-4340 · Court Fines	273	26
05-4366 · Special Court Revenues	11	5
Total 05-4300 · Judicial	<u>284</u>	<u>31</u>
05-4500 · Contract Services-POA Contract	9,196	9,196
05-4600 · Miscellaneous		
05-4180 · Liquor Tax	200	230
05-4400 · Interest Earned	78	118
05-4630 · Miscellaneous	13	5
Total 05-4600 · Miscellaneous	<u>291</u>	<u>353</u>
Total Income	<u>27,102</u>	<u>27,934</u>
Gross Profit	27,102	27,934
Expense		
5000 · Administrative Expenses		
5001 · Employee Expenses		
05-6000 · Employee Expenditures		
05-6010 · Salary - Exempt	16,012	13,928
05-6015 · Salary - Non-exempt Employees	12,526	10,716
05-6025 · FICA/Medicare	2,183	1,885
05-6040 · Retirement	861	739
05-6045 · Health Insurance	3,583	3,562
05-6050 · Insurance - Worker's Comp	1,239	1,015
05-6072 · Dues and Memberships	190	0
05-6075 · Miscellaneous	0	95
Total 05-6000 · Employee Expenditures	<u>36,594</u>	<u>31,940</u>
Total 5001 · Employee Expenses	36,594	31,940
5010 · Administrative Expenses		
05-6100 · Professional Services		
05-6110 · City Attorney-General	0	621
Total 05-6100 · Professional Services	<u>0</u>	<u>621</u>
05-6320 · Office Expense/Supplies	332	311
05-6325 · Lease/Rental-Copier	150	190
05-6330 · Postage	9	164
05-6340 · Contrubtion to County-Misc Due	0	744
05-6350 · Telephone/Internet	236	244
05-6355 · Miscellaneous	174	1,180
05-6365 · Website Hosting & Upgrade	0	167
Total 5010 · Administrative Expenses	<u>901</u>	<u>3,621</u>
5020 · Insurance Expense		
05-6210 · Liability	981	863
05-6220 · Crime	907	716
05-6230 · Errors & Omissions	1,683	1,467

**City of Meadowlakes**  
**Profit & Loss**  
**October 2023**

	<u>Oct 23</u>	<u>Oct 22</u>
05-6235 · Auto Insurance	0	657
Total 5020 · Insurance Expense	3,571	3,703
5030 · Judicial Expense		
05-5720 · Prosecuting Attorney	0	800
05-5725 · Court Software	3,503	3,336
05-5727 · Office Lease - Judge	200	200
Total 5030 · Judicial Expense	3,703	4,336
5040 · Building and Facility Operation		
05-6360 · Office Maintenance-Cleaning	350	260
05-6420 · Electric Service	307	237
05-6430 · Ins-Real Estate & Pers Prop	1,773	1,466
Total 5040 · Building and Facility Operation	2,430	1,963
Total 5000 · Administrative Expenses	47,199	45,563
6000 · Public Safety		
6010 · Ordinance Enforce/Animal Contr		
05-5225 · Ordinance/Animal Employee	2,660	2,427
05-5226 · Ordinance/Animal FICA/Med	203	186
05-5228 · Insurance - Worker's Comp	1,627	1,326
05-5277 · Insurance - Auto Liability	529	0
05-5280 · Supplies/Miscellaneous	184	67
Total 6010 · Ordinance Enforce/Animal Contr	5,203	4,006
6030 · Traffic Control		
05-5610 · Salary & Wages	2,193	2,125
05-5615 · FICA/Med	168	163
05-5620 · Ins-Worker's Comp	1,639	1,336
05-5625 · Ins-Auto Liability	960	0
05-5630 · Ins-Law Enf Liability	0	892
05-5650 · Misc. Traffic Control Exp.	0	156
Total 6030 · Traffic Control	4,960	4,672
6050 · Contract Emergency Service		
05-6610 · Marble Falls EMS	3,816	3,705
05-6620 · Marble Falls Fire	3,188	3,188
Total 6050 · Contract Emergency Service	7,004	6,893
Total 6000 · Public Safety	17,167	15,571
Total Expense	64,366	61,134
Net Ordinary Income	-37,264	-33,200
Other Income/Expense		
Other Income		
05-4650 · Transfer in From Other Funds		
05-4651 · Transfer in from Utility Fund	17,917	17,917
Total 05-4650 · Transfer in From Other Funds	17,917	17,917
Total Other Income	17,917	17,917
Other Expense		
7000 · Non-Operating Expense		
05-8519 · Avenue N Bridge Project	0	2,882
Total 7000 · Non-Operating Expense	0	2,882
Total Other Expense	0	2,882
Net Other Income	17,917	15,035
Net Income	<u>-19,347</u>	<u>-18,165</u>

**City of Meadowlakes-Utility Fund**  
**Summary Balance Sheet**  
**As of October 31, 2023**

	<u>Oct 31, 23</u>	<u>Sep 30, 23</u>	<u>Oct 31, 2022</u>	<u>Oct 31, 2021</u>	<u>Oct, 31, 20</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	1,245,728	1,266,309	1,166,774	821,307	406,778
Other Current Assets	205,982	237,839	211,119	176,184	186,307
<b>Total Current Assets</b>	<u>1,451,710</u>	<u>1,504,148</u>	<u>1,377,893</u>	<u>997,491</u>	<u>593,085</u>
<b>Fixed Assets</b>	3,591,669	3,591,669	3,591,669	3,717,588	3,869,741
<b>Other Assets</b>	9,610	9,610	9,610	10,207	4,144
<b>TOTAL ASSETS</b>	<u><b>5,052,989</b></u>	<u><b>5,105,427</b></u>	<u><b>4,979,172</b></u>	<u><b>4,725,286</b></u>	<u><b>4,466,970</b></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	69,494	76,534	73,861	43,751	63,041
Other Current Liabilities	525,847	525,740	525,315	325,887	103,079
<b>Total Current Liabilities</b>	<u>595,341</u>	<u>602,274</u>	<u>599,176</u>	<u>369,638</u>	<u>166,120</u>
<b>Long Term Liabilities</b>	44,961	44,961	44,961	21,732	18,423
<b>Total Liabilities</b>	<u>640,302</u>	<u>647,235</u>	<u>644,137</u>	<u>391,370</u>	<u>184,543</u>
<b>Equity</b>	4,412,687	4,458,193	4,335,035	4,333,915	4,282,397
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>5,052,989</b></u>	<u><b>5,105,428</b></u>	<u><b>4,979,172</b></u>	<u><b>4,725,285</b></u>	<u><b>4,466,940</b></u>

**City of Meadowlakes-Utility Fund**  
**Profit & Loss**  
October 2023

	Oct 23	Oct 22
<b>Ordinary Income/Expense</b>		
Income		
5010 · Water Revenue	56,464	60,397
5020 · Sewer Revenues	51,025	50,576
5030 · Garbage Revenue	23,009	21,629
5140 · Transfer Fee	200	100
5150 · Penalty & Interest Earned	632	693
5170 · Miscellaneous Revenues	2,325	55
5200 · Interest earned on Investments	233	349
<b>Total Income</b>	<b>133,888</b>	<b>133,799</b>
<b>Gross Profit</b>	<b>133,888</b>	<b>133,799</b>
Expense		
6100 · Employee Expenses		
6110 · Salaries & Wages		
6410 · Salaries Exempt Employees	0	0
6415 · Salaries & Wages-Non-Exempt	27,003	21,642
6416 · Overtime & Standby Pay	1,648	1,039
<b>Total 6110 · Salaries &amp; Wages</b>	<b>28,651</b>	<b>22,681</b>
6111 · Other Employee Expenses		
6120 · FICA Expense	2,192	1,735
6140 · Worker's Compensation Insurance	14,512	11,834
6150 · Employee Insurance Expenses	5,984	4,324
6160 · Employee Retirement Expense	791	550
6170 · Employee Uniform Expense	0	0
6180 · Employee Training & Travel Exp	1,827	302
<b>Total 6111 · Other Employee Expenses</b>	<b>25,306</b>	<b>18,745</b>
<b>Total 6100 · Employee Expenses</b>	<b>53,957</b>	<b>41,426</b>
6200 · Administrative Expenses		
6225 · Misc. Dues & Fees		
6226 · TCEQ Fees	1,250	1,250
<b>Total 6225 · Misc. Dues &amp; Fees</b>	<b>1,250</b>	<b>1,250</b>
6240 · Software Update	1,355	0
6250 · Office Supplies	344	186
6255 · Postage Expense	700	0
6260 · Telephone Expense	349	223
6270 · Insurance Property, Equip & GL	30,893	24,632
6282 · Administrative-Miscellaneous	0	112
<b>Total 6200 · Administrative Expenses</b>	<b>34,891</b>	<b>26,403</b>
6300 · Operating Expenses		
6301 · Water Treatment Operational Exp		
6305 · Water Treatment Electrical	3,247	3,741
6310 · Heating Fuel-WTP	0	158
6314 · Water Plant R&M	524	4,994
6316 · WTP Chemical Expense	4,248	2,987
6320 · Water Outside Testing Expense	171	165
6328 · Distribution Repair & Maint.	81	1,454
<b>Total 6301 · Water Treatment Operational Exp</b>	<b>8,271</b>	<b>13,499</b>
6302 · Wastewater Operational Expenses		
6304 · Wastewater Electrical	2,240	3,491
6317 · WWTP Chemicals	2,373	70
6318 · Outside Testing Wastewater	203	195
6321 · Collection System R&M	0	275
6327 · WWTP Repair & Maintenance	2,887	667

**City of Meadowlakes-Utility Fund**  
**Profit & Loss**  
**October 2023**

	<u>Oct 23</u>	<u>Oct 22</u>
Total 6302 · Wastewater Operational Expenses	7,703	4,698
6303 · Other Operational Expenses		
63031 · Repair & Maintenance-Other		
6329 · Building Improvments	0	2,601
Total 63031 · Repair & Maintenance-Other	0	2,601
6330 · Vehicle Repair & Maintenance	1,085	445
6335 · Mach/Equip Repair & Maintenance	1,817	370
6340 · Vehicle & Machinery Fuel		
6341 · Vehicle Fuel	1,540	1,340
6342 · Machinery Fuel	1,516	0
Total 6340 · Vehicle & Machinery Fuel	3,056	1,340
6350 · Miscellaneous Operational Exp.	865	360
6365 · Small Tools	298	282
6550 · Assets Purchased Under 5K	675	0
Total 6303 · Other Operational Expenses	7,796	5,398
Total 6300 · Operating Expenses	23,770	23,595
6500 · Other Operational Expenses		
6510 · Garbage Service Expense	20,061	18,513
Total 6500 · Other Operational Expenses	20,061	18,513
8200 · Transfer to Other Funds		
8215 · Transfer to General Fund	17,917	17,917
8220 · Transfer to Debt Service Fund	0	2,458
Total 8200 · Transfer to Other Funds	17,917	20,375
Total Expense	150,596	130,312
Net Ordinary Income	-16,708	3,487
Other Income/Expense		
Other Expense		
9200 · Capital Improvmenets & Purchase		
9030 · Wastewater Treatment Plant Reno		
9220 · Grant Managment Services	1,500	2,500
Total 9030 · Wastewater Treatment Plant Reno	1,500	2,500
9260 · SLFRF Fund Expenses		
9261 · Plant Renovation Expense	27,300	0
Total 9260 · SLFRF Fund Expenses	27,300	0
Total 9200 · Capital Improvmenets & Purchase	28,800	2,500
Total Other Expense	28,800	2,500
Net Other Income	-28,800	-2,500
Net Income	-45,508	987

**Recreation Fund**  
**Summary Balance Sheet**  
**As of October 31, 2023**

	<u>Oct 31, 23</u>	<u>Sept 30, 23</u>	<u>Oct 31, 22</u>	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	265,324	325,907	217,212	149,942	243,366
Accounts Receivable	29,695	29,695	23,139	0	0
Other Current Assets	135,041	135,142	90,979	50,396	51,271
<b>Total Current Assets</b>	<u>430,060</u>	<u>490,744</u>	<u>331,330</u>	<u>200,338</u>	<u>294,637</u>
<b>Fixed Assets</b>	463,011	463,011	463,011	456,555	342,402
<b>Other Assets</b>	22,316	22,528	27,501	37,312	35,129
<b>TOTAL ASSETS</b>	<u><u>915,387</u></u>	<u><u>976,283</u></u>	<u><u>821,842</u></u>	<u><u>694,205</u></u>	<u><u>672,168</u></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	254,411	283,106	171,155	106,880	219,609
Other Current Liabilities	113,318	113,327	112,499	147,581	167,091
<b>Total Current Liabilities</b>	<u>367,729</u>	<u>396,433</u>	<u>283,654</u>	<u>254,461</u>	<u>386,700</u>
<b>Long Term Liabilities</b>	<u>308,312</u>	<u>308,312</u>	<u>222,356</u>	<u>230,577</u>	<u>266,299</u>
<b>Total Liabilities</b>	<u>676,041</u>	<u>704,745</u>	<u>506,010</u>	<u>485,038</u>	<u>652,999</u>
<b>Equity</b>	<u>239,345</u>	<u>268,093</u>	<u>315,832</u>	<u>209,168</u>	<u>19,169</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>915,386</u></u>	<u><u>972,838</u></u>	<u><u>821,842</u></u>	<u><u>694,206</u></u>	<u><u>672,168</u></u>

**Recreation Fund**  
**Profit & Loss**  
**October 2023**

	<u>Oct 23</u>	<u>Oct 22</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
03-5000 · Revenue		
03-5023 · Golf Shop Revenues		
03-5010 · Membership Dues	26,552	20,044
03-5035 · Green Fees	21,807	28,362
03-5040 · Golf Cart Rental	7,097	12,140
03-5045 · Driving Range	919	894
03-5047 · Golf Shop Sales		
03-5052 · Snacks and Beverage Sales	1,933	2,804
03-5060 · Merchandize Sales	9,466	9,135
Total 03-5047 · Golf Shop Sales	11,399	11,939
03-5050 · Tournament-Income	2,120	4,008
03-5023 · Golf Shop Revenues - Other	171	0
Total 03-5023 · Golf Shop Revenues	70,065	77,387
03-5090 · Interest Earned	70	84
03-5096 · Miscellaneous Income	100	271
Total 03-5000 · Revenue	70,235	77,742
03-5078 · Rental Income		
03-5088 · Rental Income-Restaurant	3,000	1,000
03-5078 · Rental Income - Other	0	0
Total 03-5078 · Rental Income	3,000	1,000
Total Income	73,235	78,742
Gross Profit	73,235	78,742
<b>Expense</b>		
03-6000 · Administrative Expenditures		
03-6039 · Other Administrative Expenses		
03-6030 · Insurance		
03-6032 · Property Insurance	9,717	10,543
03-6034 · Liability Insurance	3,183	2,262
Total 03-6030 · Insurance	12,900	12,805
03-6040 · Office Supplies	297	64
03-6042 · Postage	322	0
03-6045 · Advertising	645	645
03-6049 · Miscellaneous Expenses	143	562
03-6062 · Credit Card Processing	1,597	1,912
Total 03-6039 · Other Administrative Expenses	15,904	15,988
03-6068 · House Maintenance Expenses		
03-6050 · Telephone/Internet/TV	0	0
03-6052 · Electric	896	998
03-6055 · Utilities-Water & Sewer	304	341
03-6102 · Building Repair & Maintenance	766	845
Total 03-6068 · House Maintenance Expenses	1,966	2,184
Total 03-6000 · Administrative Expenditures	17,870	18,172



**Recreation Fund**  
**Profit & Loss**  
**October 2023**

	<u>Oct 23</u>	<u>Oct 22</u>
<b>03-6100 · Pro Shop Expenditures</b>		
<b>03-6110 · Payroll</b>		
03-6111 · Wages - Full Time	9,593	8,235
03-6112 · Wages Part Time/Seasonal	2,259	2,322
03-6115 · Payroll Tax	907	808
03-6117 · Retirement	265	225
03-6118 · Health Care	926	915
03-6119 · Worker's Comp	6,263	4,302
<b>Total 03-6110 · Payroll</b>	<u>20,213</u>	<u>16,807</u>
<b>03-6121 · Other Pro-Shop Expenses</b>		
03-6122 · Miscellaneous and Supplies	432	1,120
03-6125 · Handicap	0	345
03-6140 · Office Supplies	146	0
03-6160 · Inventory Purchased	5,037	20,679
03-6161 · Snacks & Beverage Inv. Purchase	2,233	1,862
03-6226 · ProShop Telephone Expense	41	-26
03-6571 · Inventory/Cash Shortages	0	1
<b>Total 03-6121 · Other Pro-Shop Expenses</b>	<u>7,889</u>	<u>23,981</u>
<b>03-6162 · Cost of Goods Sold</b>	117	0
<b>03-6200 · Golf Carts Expenditures</b>		
03-6211 · Cart Lease/Purchase-Principal	7,500	2,634
03-6215 · Supplies/Fuel	2,169	0
03-6220 · Cart Maint & Repair	18	0
<b>Total 03-6200 · Golf Carts Expenditures</b>	<u>9,687</u>	<u>2,634</u>
<b>Total 03-6100 · Pro Shop Expenditures</b>	<u>37,906</u>	<u>43,422</u>
<b>03-6300 · Grounds Maintenance Expenditure</b>		
<b>03-6310 · Payroll</b>		
03-6311 · Wages - Full Time	17,636	13,321
03-6312 · Wages - Part Time/Seasonal	132	376
03-6315 · Payroll Tax Exp	1,359	1,048
03-6317 · Retirement Exp	487	364
03-6318 · Health Care Exp	2,698	2,575
03-6319 · Worker's Comp	6,263	5,344
<b>Total 03-6310 · Payroll</b>	<u>28,575</u>	<u>23,028</u>
<b>03-6321 · Other Golf Course Maint. Exp.</b>		
03-6320 · Fuel & Lubricants	1,377	0
03-6322 · Fertilizer	0	591
03-6324 · Chemicals	1,395	0
03-6329 · Equipment Maint & Repair	741	-809
03-6332 · Irrigation Repair & Maint.	1,433	253
03-6340 · Utilities		
03-6342 · Electric - Maintance Building	0	304
03-6344 · Electric - Irrigation	825	920
03-6346 · Sewer & Water	544	688
03-6370 · Raw Water Purchase	455	455
03-6340 · Utilities - Other	95	95
<b>Total 03-6340 · Utilities</b>	<u>1,919</u>	<u>2,462</u>
<b>03-6380 · Other Grounds Maint Exp</b>	<u>0</u>	<u>525</u>
<b>Total 03-6321 · Other Golf Course Maint. Exp.</b>	<u>6,865</u>	<u>3,022</u>

**Recreation Fund**  
**Profit & Loss**  
October 2023

	<u>Oct 23</u>	<u>Oct 22</u>
03-6360 · Equipment Lease/Purchase		
03-6364 · New Equip Lease 2020 Principal	9,941	9,618
03-6365 · New Equip Lease 2020 Interest	904	1,226
Total 03-6360 · Equipment Lease/Purchase	<u>10,845</u>	<u>10,844</u>
Total 03-6300 · Grounds Maintenance Expenditure	46,285	36,894
03-6400 · Tennis Expenditures		
03-6420 · Electric	-77	38
03-6430 · Maint & Repair	0	391
Total 03-6400 · Tennis Expenditures	<u>-77</u>	<u>429</u>
03-6600 · Swimming Pool Expenditures		
03-6622 · Maint & Repair	0	82
Total 03-6600 · Swimming Pool Expenditures	<u>0</u>	<u>82</u>
Total Expense	<u>101,984</u>	<u>98,999</u>
Net Ordinary Income	<u>-28,749</u>	<u>-20,257</u>
Net Income	<u><u>-28,749</u></u>	<u><u>-20,257</u></u>

# Recreation Fund

## Profit Loss Golf Operations

	Oct 23	Oct 22	% Difference Oct 23 to Oct 22
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
03-5000 · Revenue			
03-5023 · Golf Shop Revenues			
03-5010 · Membership Dues	26,552	20,044	32%
03-5035 · Green Fees	21,807	28,362	-23%
03-5040 · Golf Cart Rental	7,097	12,140	-42%
03-5045 · Driving Range	919	894	3%
03-5047 · Golf Shop Sales			
03-5052 · Snacks and Beverage Sales	1,933	2,804	-31%
03-5060 · Merchandize Sales	9,466	9,135	4%
Total 03-5047 · Golf Shop Sales	11,399	11,939	-5%
03-5050 · Tournament-Income	2,120	4,008	-47%
03-5023 · Golf Shop Revenues - Other	171	-	n/a
Total 03-5023 · Golf Shop Revenues	70,065	77,387	-9%
<b>Expense</b>			
03-6000 · Administrative Expenditures			
03-6040 · Office Supplies	297	64	364%
03-6042 · Postage	322	-	n/a
03-6045 · Advertising	645	645	0%
03-6049 · Miscellaneous Expenses	143	562	-75%
03-6062 · Credit Card Processing	1,597	1,912	-16%
Total Administrative Expenditures	3,004	3,183	-6%
03-6100 · Pro Shop Expenditures			
Total 03-6110 · Payroll	20,213	16,807	20%
Total 03-6121 · Other Pro-Shop Expenses	10,193	23,981	-57%
03-6211 · Cart Lease/Purchase-Principal	7,500	2,634	185%
Total Pro Shop Expenditures	37,906	43,422	-13%
03-6300 · Grounds Maintenance Expenditure			
Total 03-6310 · Payroll	28,575	23,028	24%
Total 03-6321 · Other Golf Course Maint. Exp.	7,769	4,248	83%
03-6364 · New Equip Lease 2020 Principal	9,941	9,618	3%
	46,285	36,894	25%
Total Golf Operations Expense	87,195	83,499	4%
Golf Operations Net Gain/Loss	-17,130	-6,112	180%

# City of Meadowlakes

## COUNCIL MEMORANDUM

---

**November 13, 2023, City Council Meeting**

**Date:** November 6, 2023  
**To:** Honorable Mayor Bentley and City Council Members  
**From:** Johnnie Thompson, City Manager  
**Subject:** **6-A-Update on Renovations of Wastewater Treatment Plant**

**SUBJECT:**

We are beginning to make some progress on the renovations and upgrades to the wastewater treatment plant and collection system. Since your last meeting, we have taken delivery of the replacement blowers for the treatment plant, the replacement sludge pump, and other related items for improving our sludge handling process.

The plant has been taken out of service to determine the actual amount of necessary repairs that will be needed. One item that has been an issue with the plant is the large amount of grit collected in the plant's aeration basin. We originally planned on using staff to remove the grit. Still, there is more grit in the basin than anticipated. Scott Bridges, Senior Operator, is in contact with a firm in Austin, working out the details of having them remove and haul off the accumulated grit. We don't have a firm number at this time, but it looks like it will cost us around \$40,000 to have the grit removed and hauled away. Hopefully, by your meeting on Monday, I will have a firmer number.

The total COVID relief funds we received totaled \$422,813, and the Utility Fund funding was \$84,400, bringing the total allocated funding for these projects to \$508,213. The funding provided by the Fund is budgeted to pay for engineering and grant management, and if all the funds are not used for these purposes, they can be returned to the Fund for other uses. It is unlikely that the entire \$84,400 will be utilized. The COVID relief funds can only be used for specific purposes, and the Council designated its use to renovate one of our wastewater treatment plants and other collection improvements.

### COVID RELIEF FUNDS

Vendor	Amount	Expensed To:	Description
USA Bluebook	\$ 2,336.96	Plant Renovation	Replacement Flow Meter
USA Bluebook	\$ 2,336.91	Plant Renovation	Replacement Flow Meter
Techline Pipe	\$ 299.08	Sludge Handling	Misc. Pipe fitting
FlowTrend	\$ 2,235.000	Sludge Handling	Static Mixer
Precision Pump	\$ 12,500.00	Lift Station Repairs	New Control Panel-Broadmoor
Precision Pump	\$ 14,800.00	Sludge Handling	Sludge Pump and Controls
Amazon	\$ 441.55	Sludge Handling	Misc. Pipe fitting
Tractor Supply	\$ 999.00	Sludge Handling	New Polymer Tank
Visa	\$ 292.86	Sludge Handling	Misc. Pipe fitting
Sensaphone Inc.	\$ 2,780.42	Lift Station Repairs	Lift Station Alarms (2)
<b>Total (as of 11-1-23)</b>	<b>\$39,021.78</b>		
<b>Estimated COVID Funds Remaining</b>	<b>\$383,791.22</b>		

### UTILITY SUPPLIED FUNDS

Grant Management	\$ 12,500.00	Grant Management	Contract Services
<b>Estimated Utility Funds Remaining</b>	<b>\$ 71,900.00</b>		

Apart from the expenses already mentioned, we also have two purchase orders yet to be fulfilled and one unpaid invoice. The two purchase orders are for acquiring two brand-new blowers, which total \$36,468. The open invoice is \$1,500 and will be paid to Grant Management for the services rendered.

### **RECOMMENDED ACTION:**

No action is anticipated. This item is for informational purposes only.

# City of Meadowlakes

## COUNCIL MEMORANDUM

---

**November 13, 2023, City Council Meeting**

**Date:** November 6, 2023  
**To:** Honorable Mayor Bentley and City Council Members  
**From:** Johnnie Thompson, City Manager  
**Subject:** **6-B- City Council Rules & Procedures Policy**

**SUBJECT:**

As mentioned in my email last week, only two suggested changes have been made to your Rules and Procedures Policy. One is related to citizens attending closed sessions, and the other is a staff recommendation to change the deadline by which a council member can add an item to the agenda. The proposed change is to move the deadline from 4:00 p.m. on the sixth day before the meeting to noon on the sixth day before the meeting.

After a more detailed review of Section 5.4, it is felt that it adequately covered the question of citizens attending a closed session. In general, the Open Meetings Act only authorizes the members of the Council to attend a closed session. However, the Council can admit its agents or representatives to the closed session only when the Council determines the person's admittance to be necessary. The admittance of an individual to a closed session is determined on a case-by-case basis.

Section 5.1.B -Preparation of Agneda currently reads as follows:

- B. The presiding officer will be able to place any item on an agenda at his/her discretion. Similarly, upon the written request, including e-mail, of any two Councilmembers, a requested item shall be included on an agenda. Such requests by either the presiding officer or two (2) Councilmembers shall be submitted to the City Manager or City Secretary not later than **4:00** p.m. on the six (6) days prior to regular City Council meeting. Once an agenda item has been requested per the above, such agenda item can only be removed from the agenda by the person(s) who requested the item.

Staff recommends that the 4:00 p.m. (highlighted) reference above be changed to noon on the sixth day before the meeting. This would allow staff more time to prepare the draft agenda (referenced in the Policy as Pre-Agenda). Based on the existing timeframe, staff would only have four hours to prepare the draft agenda. Typically, this would be adequate time. However, in some instances, it may not be if staff has to research the item added to the agenda; thus, the additional item will likely provide the time needed.

## **Recommendations:**

Staff would recommend that Section 5.1.B be changed to read as follows by striking 4:00 p.m. and replacing it with noon:

The presiding officer will be able to place any item on an agenda at his/her discretion. Similarly, upon the written request, including e-mail, of any two Councilmembers, a requested item shall be included on an agenda. Such requests by either the presiding officer or two (2) Councilmembers shall be submitted to the City Manager or City Secretary not later than ~~4:00 p.m.~~ **noon** on the six (6) days prior to regular City Council meeting. Once an agenda item has been requested per the above, such agenda item can only be removed from the agenda by the person(s) who requested the item.

# City of Meadowlakes

## COUNCIL MEMORANDUM

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### November 13, 2023, City Council Meeting

**Date:** November 9, 2023  
**To:** Honorable Mayor Bentley and City Council Members  
**From:** Johnnie Thompson, City Manager  
**Subject:** **7-A-Resolution 2023-09 – Canvassing the Results of the November 7, 2023 election**

#### **SUBJECT:**

I am attaching for your review and consideration Resolution 2023-09, which canvasses the election results of the November 7<sup>th</sup> election to authorize the issuance of certificates of obligation.

The unofficial results of the elections reflect 744 votes cast, with 558 (75%) FOR issuing the certificates of obligation and 186 (25%) AGAINST the issuance.

We have encountered a problem with the canvassing of the results. Unfortunately, the certified election results will not be available until November 14<sup>th</sup>. After discussing the issue with our legal counsel, who is assisting with issuing the certificates of obligation, we were presented with two possible alternatives.

1. The Council can schedule a special meeting between November 14<sup>th</sup> and November 20<sup>th</sup> to canvass the election results; they advise that only two council members are required to canvass the election results; the meeting must be posted 72 hours before the meeting.
2. The council can canvass at the regular meeting on Monday with the results that you currently have. Then, at your next regular meeting, you can amend the canvass with the final numbers from the county.

We only need the original canvass conducted before November 20<sup>th</sup> for the purposes of the attorney general.



**RECOMMENDATION:**

I would suggest that we utilize their second option and approve the resolution since it is doubtful the certified results will differ to any degree from the preliminary numbers.

# City of Meadowlakes

## RESOLUTION NO. 2023-09

### **A RESOLUTION CANVASSING THE RETURNS AND DECLARING THE RESULTS OF AN ELECTION TO AUTHORIZE THE ISSUANCE OF CERTIFICATES OF OBLIGATION; AND OTHER MATTERS IN CONNECTION THEREWITH**

**WHEREAS**, the City Council (the *Council*) of the City of Meadowlakes, Texas (the *City*) ordered an election to be held on November 7, 2023 for the purpose of determining whether the qualified voters of the City would authorize the issuance of certificates of obligation by the City; and

**WHEREAS**, the Council has reviewed and investigated all matters pertaining to this election, including the ordinance calling the election, notices, election officers, holding, and returns thereof; and

**WHEREAS**, the Council has diligently inquired into the poll lists and the official election returns which were duly and lawfully made to the Council by the judges and clerks holding and conducting such election; the poll lists and the official election returns showing separately the votes cast in the election; and

**WHEREAS**, from these returns, this Council hereby finds that the following votes were cast in the election by voters who were qualified voters of the City:

#### PROPOSITION A

THE ISSUANCE OF \$7,500,000 IN CERTIFICATES OF OBLIGATION TO RENOVATE THE CITY-OWNED GOLF COURSE AND RELATED FACILITIES AND IMPROVE THE CITY-OWNED UTILITY SYSTEM; THE LEVY OF TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE CERTIFICATES OF OBLIGATION; AND PROVIDING FOR A LIEN ON AND PLEDGE OF THE SURPLUS REVENUES, IF ANY, RECEIVED BY THE CITY FROM THE OWNERSHIP AND OPERATION OF THE MUNICIPAL WATERWORKS AND SANITARY SEWER UTILITY SYSTEM.

	For	Against
Early Votes (in person and by mail)	438	145
Election Day Votes	120	41
TOTAL	558	186

Total Votes Cast: 744

Total Number of Counted Provisional Ballots: 0

Total Number of Uncounted Provisional Ballots: 0

**NOW, THEREFORE, IT IS ACCORDINGLY ORDAINED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS THAT:**

**SECTION 1.** The Council officially finds, determines, and declares that the election was properly ordered, that legal notice of such election was properly given, that proper election officers were appointed prior to the election, that the election was legally held, that all qualified voters of the City were permitted to vote at the election, that due returns of the results of the election had been made and delivered, and that the Council has duly canvassed such returns, all in accordance with the laws of the State of Texas and of the United States of America, and the order calling the election.

**SECTION 2.** A MAJORITY of the qualified voters of the City of Meadowlakes, Texas voting in such election, having voted FOR Proposition A, the Council hereby finds and determines this Proposition carried at the election, that the election was duly called, that proper notice was given, and that the election was held in all aspects in conformity with the law, and that the Council is hereby accordingly authorized to issue the certificates of obligation and to levy the tax in accordance with the authority granted in the Proposition and with law.

**SECTION 3.** The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the Council.

**SECTION 4.** All ordinances and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby

repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

**SECTION 5.** This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

**SECTION 6.** If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Council hereby declares that this Resolution would have been enacted without such invalid provision.

**SECTION 7.** It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

**SECTION 8.** This Resolution shall be in force and effect from and after its final passage and it is so resolved.

PASSED AND ADOPTED on November 13, 2023.

CITY OF MEADOWLAKES, TEXAS

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Mark Bentley  
Mayor

ATTEST:

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Debbie Holley  
City Secretary

(CITY SEAL)

# City of Meadowlakes

## COUNCIL MEMORANDUM

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**November 13, 2023, City Council Meeting**

**Date:** November 6, 2023  
**To:** Honorable Mayor Bentley and City Council Members  
**From:** Johnnie Thompson, City Manager  
**Subject:** **7-B-Competitive Bidding Process**

**SUBJECT:**

Councilmember Morgan requested to have a briefing on the competitive bidding process. Therefore, I added this item to the agenda. In the briefing, I will provide a brief overview of the bidding process for purchases and contracts over \$50,000. It's important to note that contracts and purchases under \$50,000 are less restricted. I'll be glad to answer any questions you may have during the live brief at your upcoming meeting on Monday.

# City of Meadowlakes

## COUNCIL MEMORANDUM

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**November 13, 2023, City Council Meeting**

**Date:** November 9, 2023  
**To:** Honorable Mayor Bentley and City Council Members  
**From:** Johnnie Thompson, City Manager  
**Subject:** **7-C-Appointment of Temporary City Secretary**

**SUBJECT:**

We have received a request for a temporary leave of absence from Ms. Evan Bauer. She needs to take time off due to medical reasons, and it is unclear how long she will be away. As the City Secretary, Ms. Bauer plays a critical role in the City's operations. She is responsible for preparing the minutes of the Council meetings and is the certifying authority for various legal documents of the City. Therefore, it is vital that we have someone who can take on these responsibilities in her absence.

As per our Code of Ordinances, the City Manager has the power to appoint the City Secretary, but the City Council is responsible for confirming the appointment. I would like to request your confirmation for Ms. Debbie Holley to temporarily assume the role of City Secretary while Ms. Baur is on leave.

**RECOMMENDED ACTION:**

I recommend adopting Ordinance 2023-07, which confirms Ms. Holley's appointment as temporary City Secretary.

# City of Meadowlakes

## ORDINANCE 2023-07

### November 13, 2023

#### AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS; CONFIRMING THE APPOINTMENT OF A CITY SECRETARY

**WHEREAS**, the City of Meadowlakes, Texas (the “City”) is authorized by Section 22.071 of the Texas Local Government Code to establish the office of City Secretary; and

**WHEREAS**, Section 10-7 of Code of Ordinances of the City of Meadowlakes appoints the City Secretary as the Municipal Court Clerk for the City’s Court of Record No. 1; and

**WHEREAS**, Section 2-63 of the Code of Ordinances of the City of Meadowlakes authorizes the City Manager to appoint the City Secretary subject to the confirmation of the City Council; and

**WHEREAS**, City Secretary Evan Bauer has requested a temporary leave of absence for medical reasons effective November 9, 2023: and

**WHEREAS**, City Manager Johnnie L. Thompson is recommending the appointed Ms. Debbie Holley to the office of City Secretary of the City of Meadowlakes, Texas, and seeks confirmation from the City Council; and

**WHEREAS**, Ms. Holley will serve as the temporary City Secretary until Ms. Bauer returns from her leave of absence.

#### **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS:**

**Section 1.     Appointment.** The City Council of the City of Meadowlakes concurs with the City Manager’s appointment of Ms. Evan Bauer as City Secretary of the City of Meadowlakes.

**Section 2.     Term of Office.** The City Secretary shall be appointed indefinitely and shall be subject to discharge at the will of the City Manager.

**Section 3.     Powers and Duties.** The City Secretary shall have the powers enumerated in Section 22.073 of the Texas Local Government Code. In addition, the City Secretary shall perform the duties established by Section 2-63 of the Code of Ordinances of the City of Meadowlakes.

**Section 4.     Serve as Court Clerk.** Per Section 10-7 of the Code of Ordinances of the City of Meadowlakes, the City Secretary or her designated appointee shall serve as the municipal court clerk for the City of Meadowlakes Court of Record No. 1 and shall perform the duties as established for the municipal court clerk.

**Section 5.     Effective Date.** This Ordinance shall take effect immediately from and after its passage and publication as required by law.



**Section 6.     Open Meetings.** It is at this moment officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapt. 551, Tex. Gov't. Code.*

**PASSED AND APPROVED** this the 13<sup>th</sup> day of November, 2023.

**SIGNED:**

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**Mark Bentley, Mayor**

**ATTEST**

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**Debbie Holley, City Secretary**