



**NOTICE OF REGULAR TOWN COUNCIL MEETING
FOR THE TOWN OF CROSS ROADS**

MONDAY, APRIL 15, 2024 AT 6:00 P.M.

LOCATION:

IN PERSON at 1401 FM 424, CROSS ROADS, TEXAS 76227

<https://us02web.zoom.us/j/81195965822>

Meeting ID: 811 9596 5822

One tap mobile

+13462487799,,81195965822# US (Houston)

***Note: All applicants should attend in person.**

1. Call to Order
2. Roll Call
3. Invocation – Pastor Charles Stolfus, Denton Bible Church
4. Pledge of Allegiance – Steve Zuczek
5. Citizens Input (Items on the agenda and not on the agenda)
If commenting via Zoom, please use the Raise Your Hand feature. Please state your full name before speaking. Please limit your comments to three minutes in duration. You are restricted from passing your time or any portion of unused minutes to another citizen for comment.
6. Council Members' announcements and updates
7. Mayor's announcements and updates.
8. Updates; Discussion of the Same.
 - a. Town Administrator Announcements and Updates including Financial, Permit and Development Reports – Kristi Gilbert
 - b. Law Enforcement – Shaun Short
 - c. Fire Department – Paul Rust
 - d. Committee Reports – MDD, Parks, Connectivity Committee, Historical Committee, Roads Committee

CONSENT AGENDA

9. Consider approval of Council Meeting Minutes:
 - a. January 19-21, 2024 Council Retreat
 - b. February 20, 2024 Regular Meeting
 - c. March 9, 2024 Council Retreat
10. Consider action on the Town's monthly financial reports – February and March 2024.
11. Consider approval of an ordinance canceling May 4, 2024 Election.

12. Consider approval of a resolution amending the regular meeting schedule for 2024.
13. Consider approval of a resolution regarding the disposition of a police vehicle and associated equipment.
14. Consider approval of an Interlocal Cooperative Agreement with Denton County for Shared Governance Communications and Dispatch Services.
15. Consider action on an Amendment of the Professional Services Agreement between the Town of Cross Roads and SAFEbuilt, Texas, LLC.

REGULAR SESSION

16. Presentation and consideration of the Town of Cross Roads Annual Financial Report for the year ended September 30, 2023.
17. Receive a presentation, discuss and consider a report by Halff regarding drainage at the intersection of Keyes and Mill Creek.

EXECUTIVE SESSION

18. The Town Council may convene into Executive Session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:
 - a. Section 551.071 Consultation with Attorney – Mill Creek and Lovett
 - b. Section 551.087 Deliberation Regarding Economic Development Negotiations – Project Bravo and Denton ISD.
 - c. Section 551.072 - Deliberation Regarding Real Property; to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person: ETJ release
19. Take action as may be necessary or appropriate on matters discussed in Executive Session.

ADJOURN

Future Meetings and Events:

All citizens are invited to participate; schedule may change.

- *Town Clean Up - Saturday, April 20, 2024 from 9:00 a.m. to 11:00 a.m.*
- *Parks and Recreation Board Meeting – Wednesday, May 1, 2024 at 6:00 p.m.*
- *Town Council Meeting – Monday, May 6, 2024 at 6:00 p.m.*
- *Planning and Zoning Commission Meeting - Tuesday, May 7, 2024 at 7:00 p.m.*
- *Municipal District Development Meeting – Thursday, May 9, 2024 at 6:00 p.m.*
- *Town Council Meeting - Wednesday, May 15, 2024 at 6:00 p.m.*

CERTIFICATION

I, the undersigned authority, do hereby certify that this Public Meeting Notice was posted on the official bulletin board at the Town Hall of the Town of Cross Roads, Texas on or before Friday, April 12th, 2024, by 5:00 p.m., in accordance with Chapter 551, Texas Government Code.

A quorum of the Municipal Development District, Parks and Recreation Board and/or Planning and Zoning Commission may be present at the meeting and may participate in discussion on any of the items listed on the agenda at the discretion of the Mayor.

As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed executive session for seeking confidential legal advice from the Town Attorney on any agenda item listed herein.

This facility is wheelchair accessible and accessible parking spaces are available. For requests, please contact Town Hall at 940-365-9693. Reasonable accommodation will be made to assist your needs.

Donna Butler, Town Secretary

I certify that the attached notice and agenda of items to be considered by the Town Council of the Town of Cross Roads was removed by me from the front window of the Town of Cross Roads Town Hall, 1401 FM 424, Cross Roads, Texas, on the _____ day of _____, 2024.

_____, Title: Town Secretary

CROSS ROADS POLICE DEPARTMENT

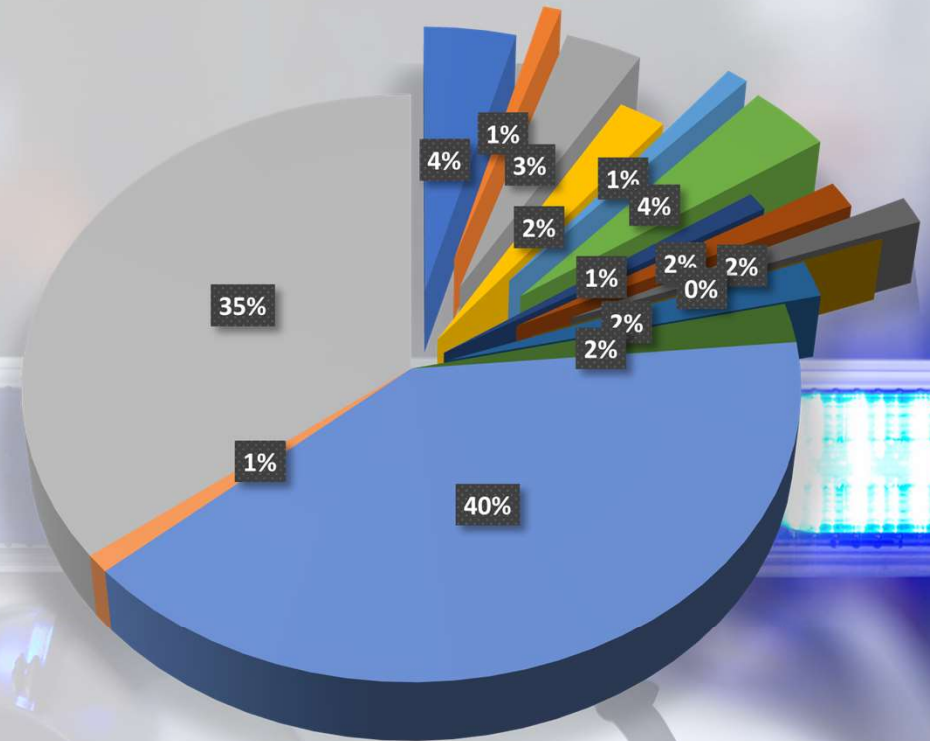
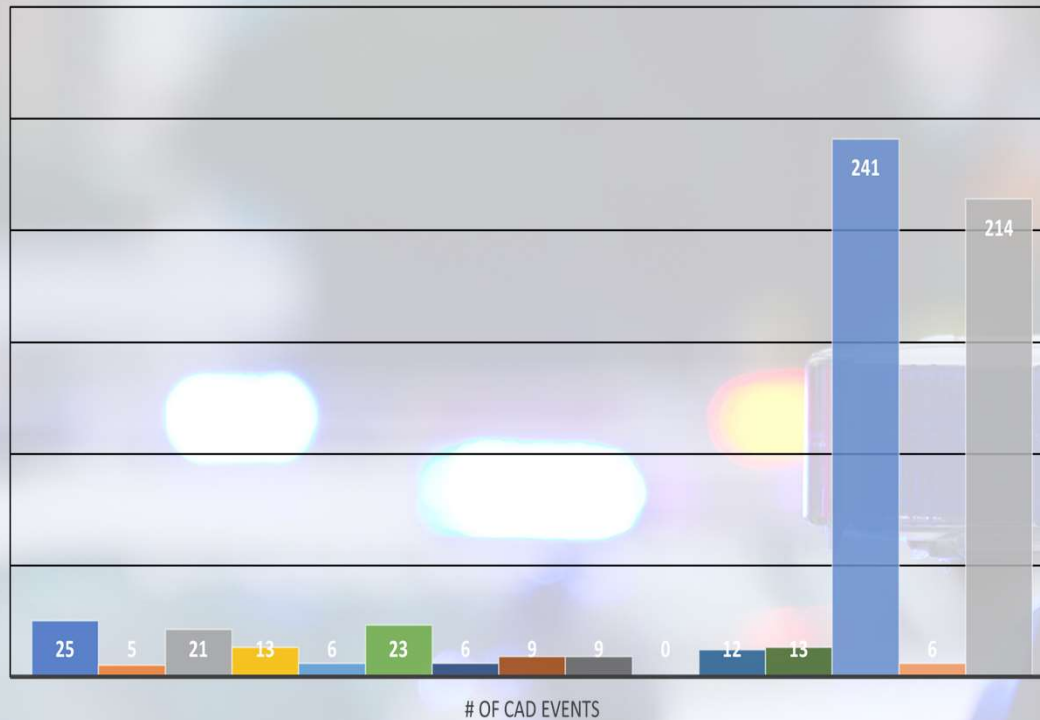


Police Department Council Report

Chief Shaun Short
April 15, 2024

Police Operations – Incidents February 2024

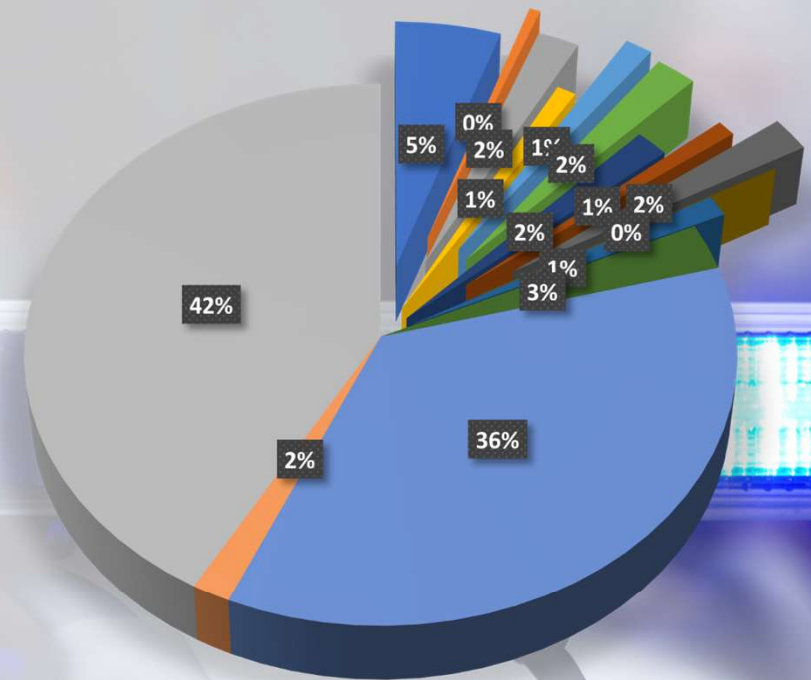
603 Total Incidents



- | | | | |
|------------------------|--------------------------|---------------------|--|
| ■ Crash Investigations | ■ Crimes Against Persons | ■ Property Crimes | ■ Society (PI/DWI/ Drug Paraphernalia) |
| ■ Agency Assist | ■ Alarms | ■ Animal Complaints | ■ Disturbances |
| ■ Motorist Assist | ■ Domestic Disturbances | ■ Road Blockage | ■ Suspicious Person |
| ■ Traffic Stop | ■ Welfare Concern | ■ Unclassified | |

Police Operations – Incidents March 2024

730 Total Incidents



- | | | | |
|------------------------|--------------------------|---------------------|--|
| ■ Crash Investigations | ■ Crimes Against Persons | ■ Property Crimes | ■ Society (PI/DWI/ Drug Paraphernalia) |
| ■ Agency Assist | ■ Alarms | ■ Animal Complaints | ■ Disturbances |
| ■ Motorist Assist | ■ Domestic Disturbances | ■ Road Blockage | ■ Suspicious Person |
| ■ Traffic Stop | ■ Welfare Concern | ■ Unclassified | |

Police Operations - Reports

➤ February Police Reports

- 16 Crash Investigations
 - 15 - US HWY 380
 - 1 -W Oak Shores
- 30 Property Crime
 - 15 – Retail Theft
 - 15 Criminal Trespass
- 3- Persons
 - 3- Disorderly
- 10 Society
 - 4 - Intoxicated Driving
 - 6 - Drugs / Paraphernalia / MIP / PI

➤ March Police Reports

- 19 Crash Investigations
 - 13 - US HWY 380
 - 1 - FM 424/ Fishtrap
 - 1 - HWY 377/ Fishtrap
 - 2 - Naylor/ Historic
 - 2 - 9000 Liberty
- 17 Property Crime
 - 14 - Retail Theft
 - 3 - Criminal Trespass
- 1 Persons
 - 1-Child Abuse
- 7 Society
 - 1 - Intoxicated Driving
 - 6 - Drugs / Paraphernalia / MIP / PI

Police Administrative

➤ Project Updates

- First of two Fords Interceptors placed in service
- Replaced Graphics on Tahoes
- Continuing work on Accreditation

➤ Training

- Bittick Field Training
- TX Police Chiefs Assoc.
- Sheppard FTO School
- Legislative Updates

➤ Community

- Citizens Police Academy Completed



INTEGRITY

CUSTOMER
SERVICE

EFFICIENCY

INNOVATION

Cross Roads Monthly Report

Feb and March 2024



CROSS ROADS MONTHLY REPORT

Last Updated: 4/2/2024

Select Date

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2024 (Year) + February (Mont... ▾



Total Calls
22



Avg Daily Calls
1



Avg Monthly Calls
22



Avg Response Time
388

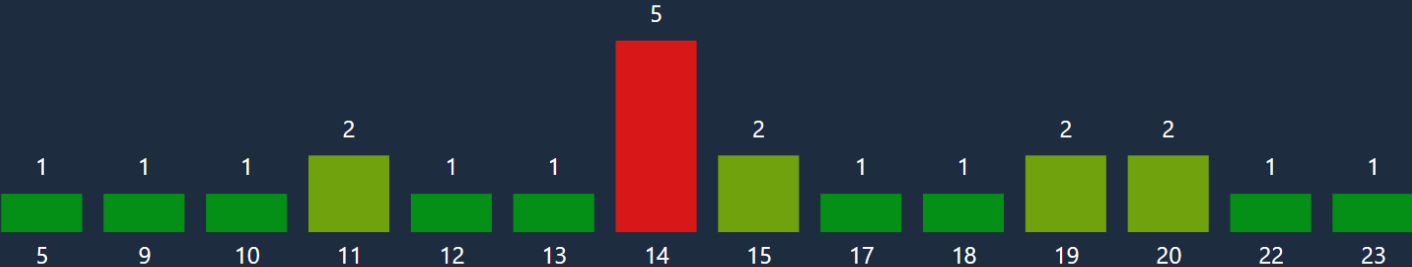


Busiest Hour
14



Busiest Day
Thu

Total Calls by Hour

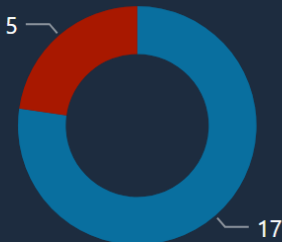


Total Calls

22

Feb
2024

Emergency Calls



Emergency Non-emergency

Incident	Total Calls
EMS/Rescue	17
False Alarm	1
Good Intent	3
Service Call	1

Year	MonthName	Incident Address	Total Calls	Avg Resp Time	NFIRS	Shift
2024	February		6	388	EMS/Rescue	A Shift
		10000 -200 E University		388	EMS/Rescue	
		10001 U.S. 380		388	EMS/Rescue	
		10001 University		388	EMS/Rescue	
		1001 Mill Creek		388	EMS/Rescue	
		1001 Moseley		388	EMS/Rescue	
		101 Hwy 377		388	EMS/Rescue	
		105 Cedar		388	EMS/Rescue	
		106 Las Colinas		388	EMS/Rescue	
		1100 M...		388	EMS/Rescue	



CROSS ROADS MONTHLY REPORT

Last Updated: 4/2/2024

Select Date

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2024 (Year) + March (MonthN... ▾)



Total Calls

33



Avg Daily Calls

2



Avg Monthly Calls

33



Avg Response Time

328



Busiest Hour

18



Busiest Day

Sun

Total Calls by Hour



Total Calls

33

Mar
2024

Emergency Calls



● Emergency ● Non-emergency

Incident	Total Calls
EMS/Rescue	18
False Alarm	4
Fire	1
Good Intent	8
Service Call	2

Year	MonthName	Incident	Address	Total Calls	Avg Resp Time	NFIRS	Shift
2024							



CROSS ROADS ANNUAL REPORT

Last Updated: 4/2/2024

Select Date

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Multiple selections



Total Calls
408



Avg Daily Calls
2



Avg Monthly Calls
34



Avg Response Time
385

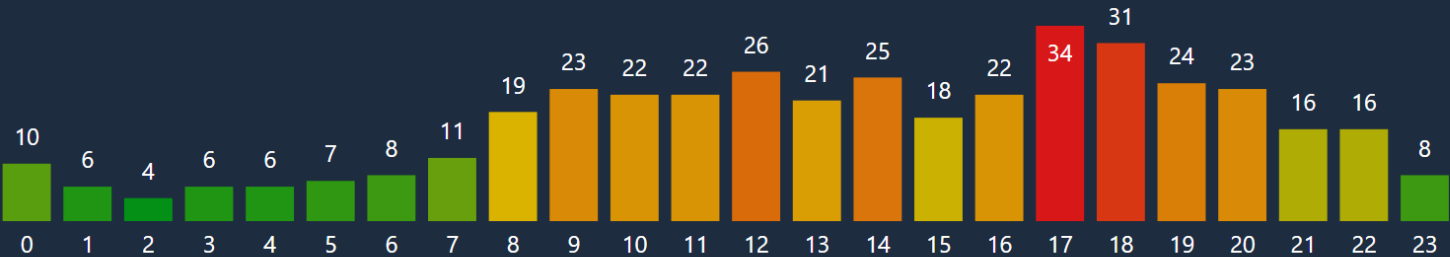


Busiest Hour
17

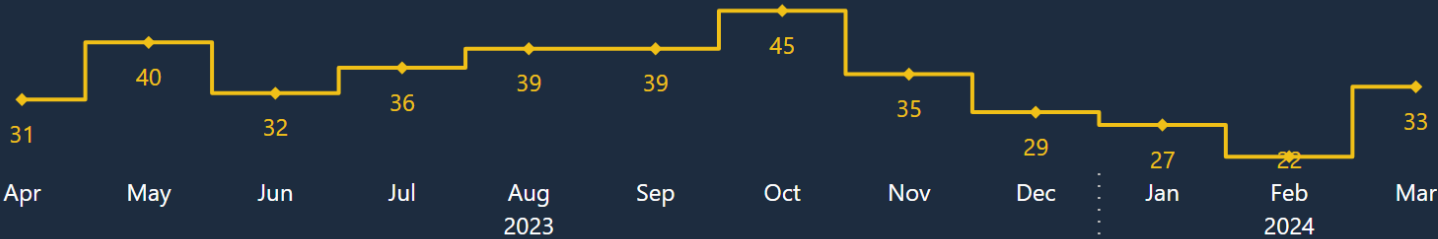


Busiest Day
Sat

Total Calls by Hour



Total Calls



Emergency Calls

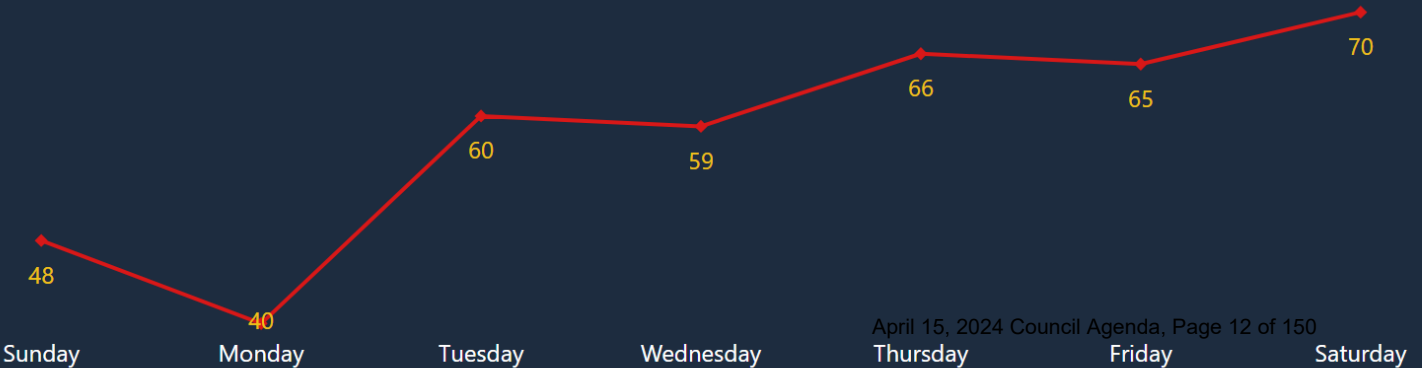


Emergency Non-emergency

Incident Total Calls

EMS/Rescue	251
False Alarm	46
Fire	12
Good Intent	58
Hazardous Condition	7
Service Call	34

Calls By Day





**MINUTES FOR TOWN COUNCIL RETREAT
JANUARY 19TH – 21ST, 2024
HOTEL INDIGO WACO – BAYLOR, 211 CLAY AVENUE
WACO, TEXAS 76706
JUDGE'S BOARD ROOM**

FRIDAY, JANUARY 19, 2024, 2023 – 9:00 am

1. Call to Order at 9:01 am

Present: Mayor Tompkins, Council Members King, Paus and Meek. Absent: Council Members Zuczek and Housewright.

2. Discussion on items to include:

Liaison Reports, Strategic Plan Components, Land Use Plan Components, Future Facility Needs, Police and Administration Updates, Code Enforcement, Infrastructure and Future Development

3. Retreat adjourn for Friday at 3:28 pm

SATURDAY, JANUARY 20, 2024 – 9:00 am

1. Call to Order at 9:00 am

Present: Mayor Tompkins, Council Members King, Paus and Meek. Absent: Council Members Zuczek and Housewright.

2. Discussion on items to include:

Liaison Reports, Strategic Plan Components, Land Use Plan Components, Future Facility Needs, Police and Administration Updates, Code Enforcement, Infrastructure and Future Development

3. Retreat adjourned for Saturday at 3:31pm

SUNDAY, JANUARY 21, 2024 – 9:00 am

1. Call to Order at 9:00 am

Present: Mayor Tompkins, Council Members King, Paus and Meek. Absent: Council Members Zuczek and Housewright.

2. Discussion on items to include:

Liaison Reports, Strategic Plan Components, Land Use Plan Components, Future Facility Needs, Police and Administration Updates, Code Enforcement, Infrastructure and Future Development

3. Retreat adjourned for Sunday at 10:40 am

Approved:

T. Lynn Tompkins, Jr., Mayor

Donna Butler, Town Secretary



**MINUTES OF REGULAR TOWN COUNCIL MEETING
FOR THE TOWN OF CROSS ROADS
TUESDAY, FEBRUARY 20, 2024 AT 6:00 P.M.
LOCATION:
IN PERSON at 1401 FM 424, CROSS ROADS, TEXAS 76227
OR
VIRTUALLY by Zoom Meeting**

1. Call to Order – **6:00 P.M.**
2. Roll Call: **Mayor Tompkins; Council Members Housewright, King, Zuczek, and Paus. Council Member Meek was absent.**
3. Invocation – **Pastor Mike Spencer, Denton Bible Church**
4. Pledge of Allegiance – **Council Member Ron King**
5. Citizens Input (Items on the agenda and not on the agenda)
 - **Herman Oosterwijk - trash along Town roads**
 - **Sharon Baca - police and fire academies, traffic**
6. Council Members' announcements and updates
 - **Housewright – Eggstravaganza event will be held at North Rock Church**
 - **Paus – Police Academy**
 - **King – Republican Primaries, thanked first responders**
 - **Zuczek – thanked first responders**
7. Mayor's announcements and updates.

Mayor Tompkins – congratulated uncontested incumbents, congratulated Town Administrator Kristi Gilbert's ICMA-CM certification, 2023 CRPD snapshot, Town Park tree carving in March, Eggstravaganza, volunteers needed for events and boards, TXDOT traffic update, roads maintenance projects, fiscal performance.
8. Updates; Discussion of the Same.
 - a. **Town Administrator Announcements and Updates – Kristi Gilbert – traffic, development, and construction updates, financial reports**
 - b. **Financial Reports – Kristi Gilbert**
 - c. **Building Permits and Development – Rodney Patterson & Kristi Gilbert**
 - d. **Law Enforcement – Shaun Short – January police report**
 - e. **Fire Department – Paul Rust – January fire and EMS report**
 - f. **Committee Reports – Sharon Baca - Connectivity and Roads Committee updates**

CONSENT AGENDA

9. Consider approval of the January 16, 2024 Council Meeting Minutes.
10. Consider approval of the January 2024 Financials.
11. Consider approval of a resolution amending the 2024 holiday schedule.
12. Consider approval of reimbursing the City of Krugerville for \$5,576.70 representing 30% of a software refund received by the Town of Cross Roads for Northeast Municipal Court software expenditures.
13. Consider approval of a resolution amending the pay plan for the 2024 Fiscal Year for Town employees to include the position of Communications and Special Projects Coordinator.
14. Consider acceptance of the 2023 Cross Roads Police Department's Racial Profiling Analysis.

**Motion to approve the Consent Agenda made by Paus;
Second by Zuczek;
Consent Agenda approved 4 to 0.**

REGULAR SESSION

15. Discuss and consider approval of a preliminary plat application for a 1.76 acre parcel located just to the East of 11911 US 380, Cross Roads, Denton County, Texas. The purpose of this plat is to create a lot to develop a car care facility.
(2023-1204-01PPLAT)

Motion to approve the preliminary plat contingent upon the following:

- a. receiving approval of the LOMA by FEMA and
- b. applicant pays the tree mitigation fee of \$150 per caliper inch of trees not mitigated.

**Made by Paus;
Second by Housewright;
Passed 4 to 0.**

16. Discuss and consider approval of a resolution adopting the Cross Roads Adopt-OUR-Roads Program.

**Motion to approve the Cross Roads Adopt-OUR-Roads Program, including the Cross Roads Town Park made by King;
Second by Housewright;
Passed 4 to 0.**

EXECUTIVE SESSION – 6:58 P.M. to 7:20 P.M.

17. The Town Council may convene into Executive Session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:
 - a. Section 551.071 Consultation with Attorney – Duties and responsibilities of Council Members.

- b. Section 551.087 Deliberation Regarding Economic Development Negotiations – Project Alpha, Project Bravo, Project Charlie and Denton ISD.
 - c. Section 551.072 - Deliberation Regarding Real Property; to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person: Project Bravo and Naylor
 - d. Section 551.074 Personnel – Police Chief Performance Evaluation Follow Up and extension of Town Administrator and Police Chief Employment Agreements
18. Take action as may be necessary or appropriate on matters discussed in Executive Session.

Motion #1:

Motion to approve the employment agreements with the Town Administrator and the Police Chief consistent with our discussions in executive session and authorize the Mayor to execute the agreements and to take all other necessary action made by Paus;

Second by Zuczek;

Passed 4 to 0.

Motion #2:

Motion to authorize Mayor Tompkins to enter into a professional services agreement with Catalyst for Project Bravo consistent with our discussions in executive session and take all necessary action to execute said agreement made by King;

Second by Housewright

Passed 4 to 0.

ADJOURNED at 7:21 P.M.

T. Lynn Tompkins, Jr., Mayor

Donna Butler, Town Secretary



**MINUTES FOR TOWN COUNCIL RETREAT
MARCH 9, 2024, 8:30 AM
LEWISVILLE GRAND THEATER - CLASSROOM
100 N. CHARLES STREET
LEWISVILLE, TEXAS 75057**

1. Call to Order – 8:30 am

2. Welcome and Recap of Previous Retreats

3. Discussion on items to include:

Character Based Zoning, Ordinance Amendment Projects, Code Enforcement Activities, Police and Administration Updates and Future Development.

3. Consideration on items related to Project Alpha, Project Bravo, Project Charlie and/or Project Delta.

No action taken.

4. Adjourn – 2:00 pm

APPROVED:

T. Lynn Tompkins, Jr., Mayor

Donna Butler, Town Secretary



Meeting Date:

April 15, 2024

Agenda Item:

Consider action on the Town's monthly financial reports – February and March 2024.

Prepared by:

Kristi Gilbert, Town Administrator

Description:

February Financials

The attached financials are the unaudited financials as of February 29, 2024. The report is reflective of five months (41.6%) of the fiscal year. Most revenues should be tracking at 58.3% or lower, indicative of revenues at or exceeding budget projections. Most expenses should be tracking at 58.3% or higher, indicative of expenses at or lower than budget projections. Overall, general fund revenues are tracking at 59.75% and expenses are tracking at 62.5% with revenues exceeding expense by \$188,586.96 for the month and \$255,595.42 for the fiscal year to date.

The following are exceptions of note:

- Development Permit revenue has exceeded budget projections.
- Commercial building permits are trending low, but we expect that to increase.
- Municipal Court revenue continues to be lower than budgeted.
- Fines and Fees are less than anticipated, but expected to pick up as development continues.
- Interest Revenue is exceeding the adopted budget.
- Donations is a new item associated with revenue from Founder's Day Sponsors. We currently have almost \$15,000 pledged for the 2024 Founder's Day event with fees not due until early summer.
- Contractual Services appear higher than budgeted, however, software, insurance, and fire are primarily paid quarterly or annually. Legal Fees are exceeding the proposed budgeted amounts.
- A new line item titled "Claim Expense – To Be Reimbursed" was added to account for the expenses related to the flooding of Town Hall.
- Minor Tools and Equipment for the Police Department is trending higher due to the planned expenditure of firewall equipment.
- Building maintenance at the Police Department has exceeded budget projections due to electrical repairs necessary for the septic system, parking lot lights and monument sign lights.

March Financials

The attached financials are the unaudited financials as of March 31, 2024. The report is reflective of six months (50%) of the fiscal year. Most revenues should be tracking at 50% or lower, indicative of revenues at or exceeding budget projections. Most expenses should be tracking at 50% or higher, indicative of expenses at or lower than budget



projections. Overall, general fund revenues are tracking at 50.72% and expenses are tracking at 54.8% with revenues exceeding expense by \$265,772.18 for the month and \$337,252.71 for the fiscal year to date.

The following are exceptions of note:

- As of March 31st the Town has received a majority of the electric and gas franchise fees that will be received for the year. This means we will be under budget in revenues. This is likely due to a milder winter.
- Development and Platting Fees are over budget, however, \$21,547.08 that was receipted in during March was supposed to be allo
- Municipal Court revenue continues to be lower than budgeted.
- MDD contributions show negative for the month of March due to a credit for an overpayment.
- The Town receipted in \$19,140.93 for Insurance Proceeds related to the flood damage at Town Hall. This will be offset by expenditures in account 100-110-54065 which is currently at \$11,033.39 and will increase as we continue to replace damaged furniture.
- Unemployment is overbudget across all departments due to a higher rate than anticipated.
- Legal Fees are tracking over budget.
- Community Events for the Police Department appear to be tracking higher than budget, however, that is due to expenses related to the Citizens Police Academy. This item will remain in budget.
- Sanitation Services are tracking high, however, the majority of expenditures related to this item have been incurred as there has already been the two regular, annual inspections performed this year.

This fiscal year there is also included a report that includes transaction detail of Transfers In and Transfers Out of the General Fund. With a change from Point Bank to Independent Bank and with moving funds from TexPool to maximize interest earnings, there has been an increase in activity in both accounts that result in a net zero to all funds, however, can appear abnormal when reviewing the General Fund Revenue versus Expense for each individual month. This new report will provide greater transparency on activities during the bank transition.

Recommended Action:

Staff recommends approval.

Attachments:

FY 24 Revenues and Expenditures as of March 31, 2024

March Transaction Detail

FY 24 Revenues and Expenditures as of February 29, 2024

February Transaction Detail

General Fund Transfer In and Transfer Out Detail

4/2/2024 2:11 PM

Town of Cross Roads
Revenue And Expense Report
As of February 29, 2024

100 - General	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Revenue Summary							
-	358,528.11	1,548,528.22	3,847,605.00	2,299,076.78	59.75%	1,873,979.77	4,057,905.15
Revenue Totals	<u>358,528.11</u>	<u>1,548,528.22</u>	<u>3,847,605.00</u>	<u>2,299,076.78</u>	<u>59.75%</u>	<u>1,873,979.77</u>	<u>4,057,905.15</u>
Expense Summary							
110-Administration	77,101.02	623,692.53	1,536,211.50	912,518.97	59.40%	609,436.54	1,443,048.46
210-Municipal Court	560.58	16,214.79	55,754.00	39,539.21	70.92%	17,105.78	39,824.64
310-Police	101,806.23	597,110.49	1,632,885.00	1,035,774.51	63.43%	535,836.17	1,364,439.27
410-Parks & Recreation	199.06	3,542.57	21,300.00	17,757.43	83.37%	4,510.46	20,471.52
510-Community Development	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
520-Inspection	590.00	14,434.61	63,000.00	48,565.39	77.09%	12,353.81	41,799.41
610-Public Works	8,330.07	33,576.30	136,000.00	102,423.70	75.31%	17,728.45	96,025.93
Expense Totals	<u>188,586.96</u>	<u>1,292,932.80</u>	<u>3,448,150.50</u>	<u>2,155,217.70</u>	<u>62.50%</u>	<u>1,197,171.21</u>	<u>3,006,009.23</u>
Revenues Over(Under) Expenditures	<u>169,941.15</u>	<u>255,595.42</u>	<u>399,454.50</u>	<u>143,859.08</u>	<u>0.00%</u>	<u>676,808.56</u>	<u>1,051,895.92</u>
710-Transfers Out	25,951.63	(613,784.74)	0.00	613,784.74	0.00%	189,338.40	475,315.31

Summary sheet has Transfers In and Out that involve switching bank accounts which may skew data. The details are included further in this report.

4/2/2024 2:11 PM

Town of Cross Roads

Revenue and Expense Report

As of February 29, 2024

100 - General	Department Reven	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Sales Taxes								
-40100 Sales Tax Revenue		313,181.65	1,389,209.19	3,000,000.00	1,610,790.81	53.69%	1,457,803.82	3,263,548.48
-40110 Mixed Beverage Tax Revenue		2,862.55	12,583.42	25,000.00	12,416.58	49.67%	9,650.26	26,082.49
Total Sales Taxes		316,044.20	1,401,792.61	3,025,000.00	1,623,207.39	53.66%	1,467,454.08	3,289,630.97
Franchise Taxes								
-40120 Franchise Tax Telecom		746.50	1,510.71	3,300.00	1,789.29	54.22%	1,836.63	3,252.03
-40121 Franchise Tax Waste		1,944.62	10,029.33	27,300.00	17,270.67	63.26%	13,619.62	25,248.54
-40122 Franchise Tax Electric		0.00	125,725.65	148,050.00	22,324.35	15.08%	133,447.36	142,397.55
-40123 Franchise Tax Gas		0.00	18,247.41	30,780.00	12,532.59	40.72%	21,434.24	28,533.85
-40124 Franchise Tax Mustang SUD		0.00	25,897.01	29,925.00	4,027.99	13.46%	15,793.31	33,964.62
Total Franchise Taxes		2,691.12	181,410.11	239,355.00	57,944.89	24.21%	186,131.16	233,396.59
Licenses & Permits								
-40200 Development/Plattnng/Permit Fees		2,035.13	36,559.82	30,000.00	(6,559.82)	(21.87%)	7,404.50	19,523.70
-40201 Infrastructure Inspection Fees		3,752.25	4,752.25	75,000.00	70,247.75	93.66%	60,319.44	95,029.41
-40202 Residential Bldg Permits and Inspections		3,932.07	19,897.01	40,000.00	20,102.99	50.26%	28,119.80	53,049.78
-40203 Commercial Bldg Permits and Inspections		1,634.14	16,412.06	50,000.00	33,587.94	67.18%	21,853.92	46,431.58
-40204 Septic Permits and Fees		700.00	2,750.00	3,250.00	500.00	15.38%	650.00	4,550.00
-40206 Health Inspection and Fees		1,125.00	15,207.50	29,000.00	13,792.50	47.56%	11,536.00	20,718.50
-40207 Alcohol Permit/License		0.00	4,580.00	5,000.00	420.00	8.40%	3,595.00	5,095.00
-40208 Signs Permit and Fees		0.00	1,150.00	6,000.00	4,850.00	80.83%	3,600.00	5,450.00
Total Licenses & Permits		13,178.59	101,308.64	238,250.00	136,941.36	57.48%	137,078.66	249,847.97
Court Revenue								
-40210 Municipal Court Fines		10,978.48	55,213.02	190,000.00	134,786.98	70.94%	69,474.66	177,900.97
Total Court Revenue		10,978.48	55,213.02	190,000.00	134,786.98	70.94%	69,474.66	177,900.97

Fines and Fees

-40300 Administrative Fees	937.31	6,798.87	25,000.00	18,201.13	72.80%	8,860.75	26,013.89
-40314 Credit Card Processing Fee	252.17	1,107.65	3,500.00	2,392.35	68.35%	1,339.18	3,914.67
-40330 Founder's Day Revenue	0.00	0.00	500.00	500.00	100.00%	0.00	925.00
Total Fines and Fees	<u>1,189.48</u>	<u>7,906.52</u>	<u>29,000.00</u>	<u>21,093.48</u>	<u>72.74%</u>	<u>10,199.93</u>	<u>30,853.56</u>

Contributions

-40304 MDD Contribution	7,414.07	25,232.82	57,500.00	32,267.18	56.12%	11,125.00	27,605.00
Total Contributions	<u>7,414.07</u>	<u>25,232.82</u>	<u>57,500.00</u>	<u>32,267.18</u>	<u>56.12%</u>	<u>11,125.00</u>	<u>27,605.00</u>

Investment Income

-40306 Interest Revenue	11,946.24	49,001.76	47,500.00	(1,501.76)	(3.16%)	2,760.04	53,852.87
Total Investment Income	<u>11,946.24</u>	<u>49,001.76</u>	<u>47,500.00</u>	<u>(1,501.76)</u>	<u>(3.16%)</u>	<u>2,760.04</u>	<u>53,852.87</u>

Miscellaneous

-40315 Miscellaneous Income	0.00	0.00	1,000.00	1,000.00	100.00%	1,000.00	1,961.06
Total Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>	<u>1,000.00</u>	<u>1,961.06</u>

Donations

-40455 Donations	5,000.00	5,000.00	20,000.00	15,000.00	75.00%	0.00	22,511.00
Total Donations	<u>5,000.00</u>	<u>5,000.00</u>	<u>20,000.00</u>	<u>15,000.00</u>	<u>75.00%</u>	<u>0.00</u>	<u>22,511.00</u>

Transfers

-40910 Transfers In	(9,914.07)	(278,337.26)	0.00	278,337.26	0.00%	(11,243.76)	(29,654.84)
Total Transfers	<u>(9,914.07)</u>	<u>(278,337.26)</u>	<u>0.00</u>	<u>278,337.26</u>	<u>0.00%</u>	<u>(11,243.76)</u>	<u>(29,654.84)</u>

Total	<u>358,528.11</u>	<u>1,548,528.22</u>	<u>3,847,605.00</u>	<u>2,299,076.78</u>	<u>59.75%</u>	<u>1,873,979.77</u>	<u>4,057,905.15</u>
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Total Revenue	<u>358,528.11</u>	<u>1,548,528.22</u>	<u>3,847,605.00</u>	<u>2,299,076.78</u>	<u>59.75%</u>	<u>1,873,979.77</u>	<u>4,057,905.15</u>
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100 - General	Department Expen	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
<u>110-Administration</u>								
<u>Personnel and Benefits</u>								
110-51101 Payroll Expenses: Wages		35,822.53	188,476.15	510,000.00	321,523.85	63.04%	190,475.24	464,803.12
110-51102 Overtime		0.00	0.00	800.00	800.00	100.00%	360.18	360.18
110-51105 Longevity Pay		0.00	1,148.00	1,200.00	52.00	4.33%	908.00	908.00
110-51109 Auto Allowance		150.00	750.00	1,800.00	1,050.00	58.33%	750.00	1,805.98
110-51210 Payroll Expenses: Company Contributions: Retirement		2,806.62	15,030.52	52,500.00	37,469.48	71.37%	14,802.10	36,869.41
110-51215 Payroll Expenses: Taxes		2,751.91	14,550.18	41,500.00	26,949.82	64.94%	14,787.04	35,747.09
110-51216 Employee Health Benefits		3,487.22	20,765.98	55,000.00	34,234.02	62.24%	20,694.20	46,027.74
110-51220 Workers Compensation		0.00	3,143.64	2,750.00	(393.64)	(14.31%)	2,986.83	2,986.83
110-51230 Unemployment		73.30	80.81	200.00	119.19	59.60%	10.84	73.60
110-51250 Mileage Reimbursements-Non Tax		0.00	0.00	100.00	100.00	100.00%	0.00	0.00
110-51255 Miscellaneous Reimbursements		0.00	0.00	100.00	100.00	100.00%	0.00	0.00
Total Personnel and Benefits		<u>45,091.58</u>	<u>243,945.28</u>	<u>665,950.00</u>	<u>422,004.72</u>	<u>63.37%</u>	<u>245,774.43</u>	<u>589,581.95</u>
<u>Supplies</u>								
110-52014 Office Supplies		742.57	1,630.04	6,500.00	4,869.96	74.92%	1,491.96	3,332.26
110-52030 Postage		0.00	265.90	1,250.00	984.10	78.73%	414.99	706.23
110-52100 Minor Tools and Equipment		334.05	1,324.77	5,250.00	3,925.23	74.77%	2,166.02	4,920.60
Total Supplies		<u>1,076.62</u>	<u>3,220.71</u>	<u>13,000.00</u>	<u>9,779.29</u>	<u>75.23%</u>	<u>4,072.97</u>	<u>8,959.09</u>
<u>Contractual Services</u>								
110-53001 Accounting and Auditing Fees		750.00	1,125.00	18,000.00	16,875.00	93.75%	0.00	13,843.75
110-53002 Advertising and Promotion		0.00	461.12	3,000.00	2,538.88	84.63%	3,279.32	8,276.44
110-53004 Software		53.00	16,562.72	30,000.00	13,437.28	44.79%	15,223.14	27,276.40
110-53006 Codification Services		1,195.00	1,195.00	4,250.00	3,055.00	71.88%	299.87	1,365.01
110-53010 Property and Liability Insurance		219.52	6,740.52	6,600.00	(140.52)	(2.13%)	3,424.64	3,424.64
110-53012 Legal Fees		3,025.30	38,279.36	75,000.00	36,720.64	48.96%	22,148.24	84,210.98
110-53015 Dues and Subscriptions		8.99	44.95	1,000.00	955.05	95.51%	141.99	1,335.92
110-53016 Public Notices/Dues		105.04	893.04	2,000.00	1,106.96	55.35%	288.56	2,103.74

110-53022 Training and Travel	80.16	4,508.79	17,750.00	13,241.21	74.60%	7,253.74	12,858.54
110-53030 Credit Card Charge	104.73	811.64	3,500.00	2,688.36	76.81%	1,266.40	3,262.79
110-53033 Community Events	0.00	113.80	20,000.00	19,886.20	99.43%	0.00	21,299.73
110-53045 Lease and CAM Pmts - Town Hall	5,404.93	27,024.65	71,000.00	43,975.35	61.94%	23,071.86	70,948.84
110-53050 Careflite Services	0.00	1,890.00	2,000.00	110.00	5.50%	1,524.00	1,536.00
110-53055 City of Aubrey Library Fund	0.00	0.00	5,000.00	5,000.00	100.00%	0.00	0.00
110-53080 Engineering Services	1,132.01	8,799.06	40,000.00	31,200.94	78.00%	1,392.31	10,826.16
110-53083 Professional Services	9,567.79	15,488.16	45,000.00	29,511.84	65.58%	33,017.55	83,558.25
110-53110 Utilities	337.03	2,035.15	7,750.00	5,714.85	73.74%	1,969.82	5,371.78
110-53225 Interlocal Fire	0.00	231,803.76	463,607.50	231,803.74	50.00%	226,150.00	452,300.00
110-53610 Election Expense	0.00	0.00	6,500.00	6,500.00	100.00%	0.00	3,803.15
110-53800 Sales Tax Overpmt 12/21 to 5/25 Payback	1,692.00	8,460.00	20,304.00	11,844.00	58.33%	8,460.00	20,304.00
Total Contractual Services	<u>23,675.50</u>	<u>366,236.72</u>	<u>842,261.50</u>	<u>476,024.78</u>	<u>56.52%</u>	<u>348,911.44</u>	<u>827,906.12</u>
<u>Maintenance</u>							
110-54010 Building Maintenance/Cleaning	802.00	3,834.50	15,000.00	11,165.50	74.44%	10,677.70	16,601.30
110-54065 Claim Expense - To Be Reimbursed	6,455.32	6,455.32	0.00	(6,455.32)	0.00%	0.00	0.00
Total Maintenance	<u>7,257.32</u>	<u>10,289.82</u>	<u>15,000.00</u>	<u>4,710.18</u>	<u>31.40%</u>	<u>10,677.70</u>	<u>16,601.30</u>
Total Administration	<u>77,101.02</u>	<u>623,692.53</u>	<u>1,536,211.50</u>	<u>912,518.97</u>	<u>59.40%</u>	<u>609,436.54</u>	<u>1,443,048.46</u>
<u>210-Municipal Court</u>							
<u>Personnel and Benefits</u>							
210-51101 Payroll Expenses: Wages	300.00	3,000.00	12,000.00	9,000.00	75.00%	3,500.00	10,679.72
210-51215 Payroll Expenses: Taxes	22.95	229.50	936.00	706.50	75.48%	267.75	810.90
210-51230 Unemployment	0.00	0.20	18.00	17.80	98.89%	1.80	10.60
Total Personnel and Benefits	<u>322.95</u>	<u>3,229.70</u>	<u>12,954.00</u>	<u>9,724.30</u>	<u>75.07%</u>	<u>3,769.55</u>	<u>11,501.22</u>
<u>Supplies</u>							
210-52014 Office Supplies	0.00	881.73	2,400.00	1,518.27	63.26%	1,473.41	1,940.23
210-52020 Court Supplies	0.00	0.00	1,000.00	1,000.00	100.00%	0.00	100.47
210-52030 Postage	0.00	0.00	1,700.00	1,700.00	100.00%	0.00	515.00
210-52100 Minor Tools and Equipment	0.00	253.83	1,350.00	1,096.17	81.20%	79.32	295.47
Total Supplies	<u>0.00</u>	<u>1,135.56</u>	<u>6,450.00</u>	<u>5,314.44</u>	<u>82.39%</u>	<u>1,552.73</u>	<u>2,851.17</u>
<u>Contractual Services</u>							

210-53004 Software	237.63	9,057.03	10,750.00	1,692.97	15.75%	7,236.00	7,236.00
210-53015 Dues and Subscriptions	0.00	0.00	250.00	250.00	100.00%	0.00	0.00
210-53022 Training and Travel	0.00	0.00	300.00	300.00	100.00%	0.00	0.00
210-53075 Prosecutor	0.00	2,792.50	24,000.00	21,207.50	88.36%	4,547.50	18,236.25
210-53076 Jury	0.00	0.00	350.00	350.00	100.00%	0.00	0.00
210-53077 Interpreter	0.00	0.00	400.00	400.00	100.00%	0.00	0.00
210-53078 Arrest/Jail Fees	0.00	0.00	300.00	300.00	100.00%	0.00	0.00
Total Contractual Services	<u>237.63</u>	<u>11,849.53</u>	<u>36,350.00</u>	<u>24,500.47</u>	<u>67.40%</u>	<u>11,783.50</u>	<u>25,472.25</u>
Total Municipal Court	<u>560.58</u>	<u>16,214.79</u>	<u>55,754.00</u>	<u>39,539.21</u>	<u>70.92%</u>	<u>17,105.78</u>	<u>39,824.64</u>
<u>310-Police</u>							
<u>Personnel and Benefits</u>							
310-51101 Payroll Expenses: Wages	66,573.37	344,823.58	988,000.00	643,176.42	65.10%	297,956.23	845,207.59
310-51102 Overtime	2,075.52	13,600.96	43,000.00	29,399.04	68.37%	17,103.83	40,234.86
310-51105 Longevity Pay	0.00	848.00	2,000.00	1,152.00	57.60%	488.00	488.00
310-51108 Incentive Pay	0.00	3,000.00	8,340.00	5,340.00	64.03%	3,750.00	3,750.00
310-51210 Payroll Expenses: Company Contributions: Retirement	5,553.71	29,710.30	95,000.00	65,289.70	68.73%	24,974.22	71,931.36
310-51215 Payroll Expenses: Taxes	5,251.61	27,713.73	84,000.00	56,286.27	67.01%	24,426.27	67,862.88
310-51216 Employee Health Benefits	6,612.08	37,734.84	110,000.00	72,265.16	65.70%	37,009.90	93,537.62
310-51220 Workers Compensation	0.00	40,688.96	41,500.00	811.04	1.95%	34,060.53	34,060.53
310-51230 Unemployment	117.00	125.52	500.00	374.48	74.90%	6.78	103.35
Total Personnel and Benefits	<u>86,183.29</u>	<u>498,245.89</u>	<u>1,372,340.00</u>	<u>874,094.11</u>	<u>63.69%</u>	<u>439,775.76</u>	<u>1,157,176.19</u>
<u>Supplies</u>							
310-52005 Uniforms	1,423.92	3,386.77	8,000.00	4,613.23	57.67%	(54.49)	4,520.08
310-52010 Law Enforcement Supplies	289.90	394.63	2,000.00	1,605.37	80.27%	626.51	3,976.96
310-52014 Office Supplies	625.89	1,941.78	5,000.00	3,058.22	61.16%	1,402.46	4,543.77
310-52015 Evidence Supplies	202.65	240.61	1,500.00	1,259.39	83.96%	0.00	3,064.74
310-52030 Postage	25.05	278.75	1,300.00	1,021.25	78.56%	755.72	1,305.41
310-52050 Fuel	1,992.60	8,383.09	40,000.00	31,616.91	79.04%	8,989.18	29,961.71
310-52100 Minor Tools and Equipment	2,237.23	2,929.37	5,500.00	2,570.63	46.74%	2,272.14	5,382.18
Total Supplies	<u>6,797.24</u>	<u>17,555.00</u>	<u>63,300.00</u>	<u>45,745.00</u>	<u>72.27%</u>	<u>13,991.52</u>	<u>52,754.85</u>
<u>Contractual Services</u>							

310-53004 Software	975.00	4,574.64	15,500.00	10,925.36	70.49%	4,193.38	5,646.58
310-53010 Property and Liability Insurance	0.00	15,396.00	15,500.00	104.00	0.67%	9,462.74	9,462.74
310-53012 Legal Fees	0.00	0.00	2,500.00	2,500.00	100.00%	0.00	275.00
310-53015 Dues and Subscriptions	0.00	0.00	1,645.00	1,645.00	100.00%	250.00	940.00
310-53022 Training and Travel	300.91	2,785.31	12,300.00	9,514.69	77.36%	1,452.64	8,223.30
310-53033 Community Events	868.18	2,189.48	3,500.00	1,310.52	37.44%	439.19	946.22
310-53081 Information Technology Services	871.50	5,057.50	19,500.00	14,442.50	74.06%	4,238.96	9,168.96
310-53083 Professional Services	75.00	5,351.50	9,700.00	4,348.50	44.83%	4,259.90	7,892.20
310-53091 Landscaping	0.00	0.00	3,000.00	3,000.00	100.00%	11.99	161.14
310-53110 Utilities	951.29	2,995.75	10,000.00	7,004.25	70.04%	3,409.05	9,330.23
310-53130 Telephone Mobile	646.99	3,675.55	10,000.00	6,324.45	63.24%	3,277.41	7,862.00
310-53210 Animal Control	1,327.38	6,604.52	16,500.00	9,895.48	59.97%	6,330.00	15,395.00
310-53230 County Public Safety Contracts	0.00	13,971.00	37,000.00	23,029.00	62.24%	18,703.05	29,981.11
Total Contractual Services	<u>6,016.25</u>	<u>62,601.25</u>	<u>156,645.00</u>	<u>94,043.75</u>	<u>60.04%</u>	<u>56,028.31</u>	<u>105,284.48</u>
<u>Maintenance</u>							
310-54010 Building Maintenance/Cleaning	2,729.45	10,834.04	10,600.00	(234.04)	(2.21%)	12,778.66	23,655.51
310-54020 Vehicles Maintenance	80.00	7,874.31	30,000.00	22,125.69	73.75%	13,261.92	25,568.24
Total Maintenance	<u>2,809.45</u>	<u>18,708.35</u>	<u>40,600.00</u>	<u>21,891.65</u>	<u>53.92%</u>	<u>26,040.58</u>	<u>49,223.75</u>
Total Police	<u>101,806.23</u>	<u>597,110.49</u>	<u>1,632,885.00</u>	<u>1,035,774.51</u>	<u>63.43%</u>	<u>535,836.17</u>	<u>1,364,439.27</u>
410-Parks & Recreation							
<u>Contractual Services</u>							
410-53002 Advertising and Promotion	0.00	1,408.18	2,000.00	591.82	29.59%	0.00	607.25
410-53035 Park Events	89.25	553.07	10,500.00	9,946.93	94.73%	890.50	9,895.16
410-53110 Utilities	109.81	351.32	1,800.00	1,448.68	80.48%	581.65	1,114.54
Total Contractual Services	<u>199.06</u>	<u>2,312.57</u>	<u>14,300.00</u>	<u>11,987.43</u>	<u>83.83%</u>	<u>1,472.15</u>	<u>11,616.95</u>
<u>Maintenance</u>							
410-54030 Park Maintenance	0.00	1,230.00	7,000.00	5,770.00	82.43%	3,038.31	8,854.57
Total Maintenance	<u>0.00</u>	<u>1,230.00</u>	<u>7,000.00</u>	<u>5,770.00</u>	<u>82.43%</u>	<u>3,038.31</u>	<u>8,854.57</u>
Total Parks & Recreation	<u>199.06</u>	<u>3,542.57</u>	<u>21,300.00</u>	<u>17,757.43</u>	<u>83.37%</u>	<u>4,510.46</u>	<u>20,471.52</u>
510-Community Development							
<u>Contractual Services</u>							

510-53084 Code Enforcement Services	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
Total Contractual Services	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
Total Community Development	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
<u>.520-Inspection</u>							
<u>Contractual Services</u>							
520-53080 Engineering Inspection Services	0.00	3,164.61	20,000.00	16,835.39	84.18%	3,783.81	9,418.97
520-53085 Res & Com Building Review & Insp	590.00	4,770.00	20,000.00	15,230.00	76.15%	490.00	15,230.00
520-53090 Sanitation Services	0.00	6,500.00	18,000.00	11,500.00	63.89%	4,630.00	12,800.44
520-53095 Fire Inspection Services	0.00	0.00	5,000.00	5,000.00	100.00%	3,450.00	4,350.00
Total Contractual Services	590.00	14,434.61	63,000.00	48,565.39	77.09%	12,353.81	41,799.41
Total Inspection	590.00	14,434.61	63,000.00	48,565.39	77.09%	12,353.81	41,799.41
<u>.610-Public Works</u>							
<u>Contractual Services</u>							
610-53060 Street Materials and Signs	1,566.38	1,566.38	8,000.00	6,433.62	80.42%	1,292.47	5,406.77
610-53065 Mowing and ROW Cleanup	6,555.57	31,081.37	75,000.00	43,918.63	58.56%	15,500.10	54,404.84
610-53070 Street Contract/Repairs	0.00	0.00	50,000.00	50,000.00	100.00%	0.00	34,027.45
610-53110 Utilities	208.12	928.55	3,000.00	2,071.45	69.05%	935.88	2,186.87
Total Contractual Services	8,330.07	33,576.30	136,000.00	102,423.70	75.31%	17,728.45	96,025.93
Total Public Works	8,330.07	33,576.30	136,000.00	102,423.70	75.31%	17,728.45	96,025.93
<u>.710-Transfers Out</u>							
<u>Capital Outlay</u>							
710-59100 Transfers Out	25,951.63	(613,784.74)	0.00	613,784.74	0.00%	189,338.40	475,315.31
Total Capital Outlay	25,951.63	(613,784.74)	0.00	613,784.74	0.00%	189,338.40	475,315.31
Total Transfers Out	25,951.63	(613,784.74)	0.00	613,784.74	0.00%	189,338.40	475,315.31
Total Expense	214,538.59	679,148.06	3,448,150.50	2,769,002.44	80.30%	1,386,509.61	3,481,324.54

100-40910 FYTD includes \$50,000 transferred in from Point Bank General Fund Account to Independent General Fund Account to establish accounts at new depository. There was also a transfer of \$350,000 to the Excess Reserve General Fund Account which earns higher interest.

100-710-59100 includes a December FYTD transfer of \$350,000 from excess reserve to the COVID account that was incorrectly sent by bank as well as reduction for transfers from the previous Point Bank and TexPool accounts to the new Independent Bank account and documenting transfers to excess fund to offset the income included in 100-40910 which includes \$50,000 on 10/31/23, \$454,462.65 on 11/9/23, \$410,395.96 on 1/3/24, and \$276,000 on 1/11/24.

4/2/2024 7:16 PM

Town of Cross Roads

Transaction Detail Report

2/1/2024 - 2/29/2024

100 - General**Account 100-110-51216**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	LTD - Metlife March 2024 charges - Admin	Metlife	LTD - Admin	12195	141.71	0.00	141.71
Total						141.71	0.00	

100 - General**Account 100-110-52014**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Amazon purchases thru 01/30/2024 - water filters, trash bags, monitor (Mayor), TV mount, smart TV, organizers, folders	Amazon Capital Services	1PCN37GV43TL	12174	650.76	0.00	650.76
2/7/2024	2/7/2024	chgs to 2/8/2024 - wal mart	Elan Financial Services	Elan Financial chgs 12176		21.46	0.00	672.22
Total						672.22	0.00	

100 - General**Account 100-110-52100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	020631283 CRPD copies to 1-30-24 / 020674641 Town copies to 1-30-24	Xerox Corporation	020631283 CRPD ,12167		334.05	0.00	334.05
Total						334.05	0.00	

100 - General**Account 100-110-53001**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	Year End FY 2023 Services-Audit preparation performed in February 2024	Eddie Peacock PLLC	EPPLLC-2042	12201	750.00	0.00	750.00
Total						750.00	0.00	

100 - General**Account 100-110-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - mailchimp	Elan Financial Services	Elan Financial chgs 12176		26.50	0.00	26.50
2/21/2024	2/21/2024	1 chg that occurred last cc stmnt still unpaid - stmnt to 02/08/2024 - Mailchimp	Elan Financial Services	only 1 chg on cc st 12208		26.50	0.00	53.00

Total	<u>53.00</u>	<u>0.00</u>
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100 - General**Account 100-110-53006**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	Maintenance of code of ordinances on service to 01/31/2025	General Code	GC00124550	12202	1,195.00	0.00	1,195.00
Total						<u>1,195.00</u>	<u>0.00</u>	

100 - General**Account 100-110-53010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	contract # 3559 insur premium for contents coverage FY 2024 - add contents coverage on leased space	Texas Municipal League	contract # 3559 in 12165		219.52	0.00	219.52
Total						<u>219.52</u>	<u>0.00</u>	

100 - General**Account 100-110-53012**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Legal fees to 01/25/2024 - General	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	1,031.25	0.00	1,031.25
2/7/2024	2/7/2024	Legal fees to 01/25/2024 -	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	206.25	0.00	1,237.50
2/7/2024	2/7/2024	Legal fees to 01/25/2024 -	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	206.25	0.00	1,443.75
2/7/2024	2/7/2024	Legal fees to 01/25/2024 -	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	413.75	0.00	1,857.50
2/7/2024	2/7/2024	Legal fees to 01/25/2024 -	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	343.75	0.00	2,201.25
2/7/2024	2/7/2024	Legal fees to 01/25/2024 -	Boyle & Lowry, L.L.P.	stmt to 1/25/24	12170	752.50	0.00	2,953.75
2/21/2024	2/21/2024	To manage rate review cases-year 2024 membership assessment	Atmos Cities Steering Committee	24-170	12198	71.55	0.00	3,025.30
Total						<u>3,025.30</u>	<u>0.00</u>	

100 - General**Account 100-110-53015**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - denton rdc chron	Elan Financial Services	Elan Financial chgs 12176		8.99	0.00	8.99
Total						<u>8.99</u>	<u>0.00</u>	

100 - General**Account 100-110-53016**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	Ordinance notices - Jan 2024 - Fishtrap Rd	Denton Record-Chronicle	Bulk invoice ID: 9612200		52.96	0.00	52.96
2/21/2024	2/21/2024	Ordinance notices - Jan 2024 - Fishtrap Rd	Denton Record-Chronicle	Bulk invoice ID: 9612200		52.08	0.00	105.04
2/27/2024	2/27/2024	*VOID* Ordinance notices - Jan 2024 - Fishtrap Rd	Denton Record-Chronicle	Bulk invoice ID: 9612200		0.00	52.96	52.08
2/27/2024	2/27/2024	*VOID* Ordinance notices - Jan 2024 - Fishtrap Rd	Denton Record-Chronicle	Bulk invoice ID: 9612200		0.00	52.08	0.00
2/28/2024	2/28/2024	Ordinance notices - Fishtrap Rd / Dev #2798 - Fishtrap Rd	Column Software PBC	96618F29-0018 Cc	12216	52.96	0.00	52.96
2/28/2024	2/28/2024	Ordinance notices - Fishtrap Rd / Dev #2798 - Fishtrap Rd	Column Software PBC	96618F29-0018 Cc	12216	52.08	0.00	105.04
Total						210.08	105.04	

100 - General**Account 100-110-53022**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - palio's day of flood	Elan Financial Services	Elan Financial chgs	12176	80.16	0.00	80.16
Total						80.16	0.00	

100 - General**Account 100-110-53030**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/2/2024	3/4/2024	Fee that Evolv charges for use of CC system-chg is for January -deducted 02/02/2024				104.73	0.00	104.73
Total						104.73	0.00	

100 - General**Account 100-110-53045**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	Rent - Month of March 2024 - Lease & Cam Town Hall rent	West Crossroads LTD	2135	12204	3,562.21	0.00	3,562.21
2/21/2024	2/21/2024	Rent - Month of March 2024 - Lease & Cam Town Hall Op'g Exp	West Crossroads LTD	2135	12204	1,842.72	0.00	5,404.93
Total						5,404.93	0.00	

100 - General**Account 100-110-53080**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/14/2024	2/14/2024	Engineering service to 01-31-24 -	Halff Associates, Inc.	10113138	12185	1,132.01	0.00	1,132.01
Total						1,132.01	0.00	

100 - General**Account 100-110-53083**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - pignetti italian, top golf, hotel indigo, linked in	Elan Financial Services	Elan Financial chgs	12176	8,484.14	0.00	8,484.14
2/14/2024	2/14/2024	Services for the month and addtnl fixes due to flood on 01/15/2024 - IT Services	Local Circuit	4777	12188	540.00	0.00	9,024.14
2/14/2024	2/14/2024	Services for the month and addtnl fixes due to flood on 01/15/2024 - Admin PC and cloud backup	Local Circuit	4777	12188	164.00	0.00	9,188.14
2/14/2024	2/14/2024	Travel Reimbmt: Waco trip Jan 2024 - reduce reimbmt for Spouse payment for trip	T. Lynn Tompkins	Travel Reimbmt;	12191	0.00	135.00	9,053.14
2/14/2024	2/14/2024	Travel Reimbmt: Waco trip Jan 2024 - Mileage 395 miles at .67	T. Lynn Tompkins	Travel Reimbmt;	12191	264.65	0.00	9,317.79
2/14/2024	2/14/2024	Due to Town CC maxed out - Donna used her personal CC - Shred service for Town, Court, CRPD on 02/08/24	Donna Butler	Reimbmt-use of p	12187	520.00	0.00	9,837.79
2/14/2024	2/14/2024	Payment received for Spouse trip to Waco retreat Jan 2024 - from David Meek \$135				0.00	135.00	9,702.79
2/21/2024	2/21/2024	Reimburse Town for Spouse at Waco Retreat Jan 2024 - Paus				0.00	135.00	9,567.79
Total						9,972.79	405.00	

100 - General**Account 100-110-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	Town and CRPD phones - service to 02/01/24 Town 60%, CRPD 40% - Town	Intermedia Inc.	2402065666	12164	253.33	0.00	253.33
2/21/2024	2/21/2024	Phones and hot spots - services to 02/07/2024 - Town	AT&T Mobility	service to 2/07/20	12205	83.70	0.00	337.03
Total						337.03	0.00	

100 - General**Account 100-110-53800**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/22/2024	2/22/2024	Record 100-40100 Rev with Sales Tax Overpmt Payback - 02/2024 Rev and Payback				1,692.00	0.00	1,692.00
Total						1,692.00	0.00	

100 - General**Account 100-110-54010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Cleaning service to 02/08/2024 - Court Chambers	Maid Up Cleaners LLC	cleaning to 02/08/	12175	50.00	0.00	50.00
2/7/2024	2/7/2024	Cleaning service to 02/08/2024 - Town Hall	Maid Up Cleaners LLC	cleaning to 02/08/	12175	175.50	0.00	225.50
2/14/2024	2/14/2024	Cleaning various dept to 2/15/2024 - Town Hall	Maid Up Cleaners LLC	Cleaning to 02-15-	12189	175.50	0.00	401.00
2/21/2024	2/21/2024	Cleaning to 02-24-2024 - all depts - Court chambers	Maid Up Cleaners LLC	Cleaning to 02/22/	12209	50.00	0.00	451.00
2/21/2024	2/21/2024	Cleaning to 02-24-2024 - all depts - Town Hall	Maid Up Cleaners LLC	Cleaning to 02/22/	12209	175.50	0.00	626.50
2/28/2024	2/28/2024	Cleaning for wk ending 02-29-2024 - Town Hall	Maid Up Cleaners LLC	Cleaning for wk en	12219	175.50	0.00	802.00
Total						802.00	0.00	

100 - General**Account 100-110-54065**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Tech services - changes to phones due to move to 2nd floor due to flood damage	Protel	26143	12173	347.50	0.00	347.50
2/7/2024	2/7/2024	Amazon purchases thru 01/30/2024: Court - Laserjet printer, cable, keyboard	Amazon Capital Services	1PCN37GV43TL	12174	688.36	0.00	1,035.86
2/7/2024	2/7/2024	Amazon purchases thru 01/30/2024: Repurchased due to flood damage: envelopes, docking station, power strips, headsets	Amazon Capital Services	1PCN37GV43TL	12174	356.03	0.00	1,391.89
2/7/2024	2/7/2024	chgs to 2/8/2024 - AB Moving 817.82, 858.09, 1139.84	Elan Financial Services	Elan Financial chgs	12176	2,815.75	0.00	4,207.64
2/7/2024	2/7/2024	chgs to 2/8/2024 - office depot	Elan Financial Services	Elan Financial chgs	12176	61.03	0.00	4,268.67
2/7/2024	2/8/2024	Scanner cost to replace after flood damage-Indep Bank deducted cost from Ckg acct				800.00	0.00	5,068.67
2/14/2024	2/14/2024	Services for the month and addtnl fixes due to flood on 01/15/2024 - Modify 2nd floor offices to use due to flood on 1st floor	Local Circuit	4777	12188	1,386.65	0.00	6,455.32
Total						6,455.32	0.00	

100 - General**Account 100-210-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/14/2024	2/14/2024	Services for the month and addtnl fixes due to flood on 01/15/2024 - Court PC and cloud backup	Local Circuit	4777	12188	237.63	0.00	237.63
Total						237.63	0.00	

100 - General**Account 100-310-51216**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	LTD - month of March Metlife bill - CRPD	Metlife	LTD - CRPD	12195	226.75	0.00	226.75
Total						226.75	0.00	

100 - General**Account 100-310-52005**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	Qty 1 - Vision 2 Carrier	Galls LLC	26960049	12160	1,157.19	0.00	1,157.19
2/7/2024	2/7/2024	AMZ purchase to 01/30/2024: Gun holster	Amazon Capital Services	1PCN37GV43TL	12174	46.38	0.00	1,203.57
2/21/2024	2/21/2024	chevrons (4)	Galls LLC	27073691	12197	26.00	0.00	1,229.57
2/21/2024	2/21/2024	Base shirt (1), chevrons (2)	Galls LLC	27073690	12197	94.46	0.00	1,324.03
2/21/2024	2/21/2024	Armorskin (1), chevrons (2)	Galls LLC	27061440	12197	99.89	0.00	1,423.92
Total						1,423.92	0.00	

100 - General**Account 100-310-52010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	Qty 25 - Tactical Med ID kits	Meds Inc.	111025	12161	62.25	0.00	62.25
2/7/2024	2/7/2024	chgs to 2/8/2024 - idntigo, schuyler, vistaprint,	Elan Financial Services	Elan Financial chgs	12176	80.65	0.00	142.90
2/21/2024	2/21/2024	New hire drug screen/physical -	CommunityMed PLLC	347	12206	147.00	0.00	289.90
Total						289.90	0.00	

100 - General**Account 100-310-52014**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	AMZ purchases to 01/30/2024: kitchen utensils, flags, cleaning supplies, charging cable, copy paper	Amazon Capital Services	1PCN37GV43TL	12174	340.15	0.00	340.15
2/7/2024	2/7/2024	chgs to 2/8/2024 - wal mart	Elan Financial Services	Elan Financial chgs	12176	145.31	0.00	485.46

2/7/2024	2/7/2024	Credit card maxed out - required using personal CC - Best Buy Logitech part	Shaun Short	Reimbursement w/ 12179		35.70	0.00	521.16
2/14/2024	2/14/2024	Town CC maxed out - Shaun used personal CC - Personalized business form pads (Qty 8)	Shaun Short	Town CC maxed out 12192		104.73	0.00	625.89
Total						625.89	0.00	

100 - General**Account 100-310-52015**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	box OF 10 - Fentanyl test kits and pouches	DetectaChem Inc.	13865	12207	202.65	0.00	202.65
Total						202.65	0.00	

100 - General**Account 100-310-52030**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - usps	Elan Financial Services	Elan Financial chgs 12176		25.05	0.00	25.05
Total						25.05	0.00	

100 - General**Account 100-310-52050**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	CRPD - January 2024 fuel charged	WEX Bank	Fuel charged Jan 2 12163		1,992.60	0.00	1,992.60
Total						1,992.60	0.00	

100 - General**Account 100-310-52100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	020631283 CRPD copies to 1-30-24 / 020674641 Town copies to 1-30-24	Xerox Corporation	020631283 CRPD , 12167		238.23	0.00	238.23
2/13/2024	2/13/2024	CRPD Firewall installed 02/12/2024 and also CRPD licesning - Firewall install	Local Circuit	partial 4706-B	12183	1,999.00	0.00	2,237.23
Total						2,237.23	0.00	

100 - General**Account 100-310-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/13/2024	2/13/2024	CRPD Firewall installed 02/12/2024 and also CRPD licesning - - licensing	Local Circuit	partial 4706-B	12183	975.00	0.00	975.00
Total						975.00	0.00	

100 - General**Account 100-310-53022**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 -tarrant cty college	Elan Financial Services	Elan Financial chgs	12176	105.00	0.00	105.00
2/7/2024	2/7/2024	Credit card maxed out - required using personal CC - Shadow Systems handguns for training	Shaun Short	Reimbursement w/	12179	195.91	0.00	300.91
Total						300.91	0.00	

100 - General**Account 100-310-53033**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Credit card maxed out - required using personal CC - Wal Mart	Shaun Short	Reimbursement w/	12179	49.30	0.00	49.30
2/7/2024	2/7/2024	Credit card maxed out - required using personal CC - Embroidered shirts	Shaun Short	Reimbursement w/	12179	640.30	0.00	689.60
2/14/2024	2/14/2024	Town CC maxed out - Shaun used personal CC - Lunch orders	Shaun Short	Town CC maxed out	12192	178.58	0.00	868.18
Total						868.18	0.00	

100 - General**Account 100-310-53081**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/14/2024	2/14/2024	Services for the month and addtl fixes due to flood on 01/15/2024 - CRPD offices	Local Circuit	4777	12188	871.50	0.00	871.50
Total						871.50	0.00	

100 - General**Account 100-310-53083**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	January 2024 services - computer research service	Transunion Risk and Alternative Data Solutions Inc	6265812-202401-	12166	75.00	0.00	75.00
Total						75.00	0.00	

100 - General**Account 100-310-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	CRPD and Parks Water service to 01/16/2024 - CRPD acct 002-0081400-002	Mustang Special Utility District	CRPD and Parks W	12162	42.81	0.00	42.81

2/6/2024	2/6/2024	Town and CRPD phones - service to 02/01/24 Town 60%, CRPD 40% - CRPD	Intermedia Inc.	2402065666	12164	168.88	0.00	211.69
2/6/2024	2/6/2024	various accts service to 01-27-24 - acct xx2762 - CRPD	CoServ	6 accounts service	12168	526.51	0.00	738.20
2/13/2024	2/13/2024	CRPD - Internet service to 01/31/2024	ACC Business	240310465	12181	176.95	0.00	915.15
2/28/2024	2/28/2024	CRPD and Parks Dept service to 02-16-2024 - CRPD	Mustang Special Utility District	service to 2-16-20	12217	36.14	0.00	951.29
Total						951.29	0.00	

100 - General**Account 100-310-53130**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/21/2024	2/21/2024	Phones and hot spots - services to 02/07/2024 - CRPD	AT&T Mobility	service to 2/07/20	12205	646.99	0.00	646.99
Total						646.99	0.00	

100 - General**Account 100-310-53210**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/13/2024	2/13/2024	Service for month: January 2024 - Animal Control	All American Dogs	5432	12182	1,327.38	0.00	1,327.38
Total						1,327.38	0.00	

100 - General**Account 100-310-54010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	Parking lot lighting - electrical	Bunger Electric Inc.	16932	12159	2,069.45	0.00	2,069.45
2/7/2024	2/7/2024	Cleaning service to 02/08/2024 - CRPD	Maid Up Cleaners LLC	cleaning to 02/08/	12175	150.00	0.00	2,219.45
2/14/2024	2/14/2024	Cleaning various dept to 2/15/2024 - CRPD	Maid Up Cleaners LLC	Cleaning to 02-15-	12189	150.00	0.00	2,369.45
2/14/2024	2/14/2024	Cleaning various dept to 2/15/2024 - CRPD window cleaning on 01/05/2024	Maid Up Cleaners LLC	Cleaning to 02-15-	12189	60.00	0.00	2,429.45
2/21/2024	2/21/2024	Cleaning to 02-24-2024 - all depts - CRPD	Maid Up Cleaners LLC	Cleaning to 02/22/	12209	150.00	0.00	2,579.45
2/28/2024	2/28/2024	Cleaning for wk ending 02-29-2024 - CRPD	Maid Up Cleaners LLC	Cleaning for wk en	12219	150.00	0.00	2,729.45
Total						2,729.45	0.00	

100 - General**Account 100-310-54020**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	chgs to 2/8/2024 - car wash	Elan Financial Services	Elan Financial chgs	12176	80.00	0.00	80.00
Total						80.00	0.00	

100 - General**Account 100-410-53035**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/14/2024	2/14/2024	4 week rental - 2/14/24 to 3/12/24	Texas Johns	204743	12184	89.25	0.00	89.25
Total						89.25	0.00	

100 - General**Account 100-410-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	CRPD and Parks Water service to 01/16/2024 - Parks acct 002-0077400-001	Mustang Special Utility District	CRPD and Parks W 12162		36.10	0.00	36.10
2/6/2024	2/6/2024	various accts service to 01-27-24 acct xx2764 - Parks	CoServ	6 accounts service 12168		33.23	0.00	69.33
2/28/2024	2/28/2024	CRPD and Parks Dept service to 02-16-2024 - Parks Dept	Mustang Special Utility District	service to 2-16-20 12217		40.48	0.00	109.81
Total						109.81	0.00	

100 - General**Account 100-520-53085**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Inspections: January 2024 - Residential Qty 6 at \$70	SAFEbuilt LLC	210919	12178	420.00	0.00	420.00
2/7/2024	2/7/2024	Inspections: January 2024 - Commercial Qty 2 at \$85	SAFEbuilt LLC	210919	12178	170.00	0.00	590.00
Total						590.00	0.00	

100 - General**Account 100-610-53060**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/27/2024	2/27/2024	Adopt our road - signs (Qty 24 and 14)	SmartSign	SMT-688599	12213	1,566.38	0.00	1,566.38
Total						1,566.38	0.00	

100 - General**Account 100-610-53065**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/7/2024	2/7/2024	Reimbmt for supplies Billy paid for: Lowes asphalt	B. Lerma	Reimbmt thru 02/01/24	12169	109.10	0.00	109.10
2/7/2024	2/7/2024	chgs to 2/8/2024 - various receipts ROW related	Elan Financial Services	Elan Financial chgs	12176	1,071.47	0.00	1,180.57
2/13/2024	2/13/2024	Contract 01/29/24 to 02/09/2024 50 hours \$2500	Billy Joe Lerma	010-29-24 to 02-09-24	12180	2,500.00	0.00	3,680.57
2/27/2024	2/27/2024	50 hours Feb 12 thru Feb 23, 2024 plus 25 hrs addtnl hire	Billy Joe Lerma	50 hours Feb 12 thru Feb 23, 2024	12212	2,500.00	0.00	6,180.57

2/27/2024	2/27/2024	50 hours Feb 12 thru Feb 23, 2024 plus 25 hrs addnl hire	Billy Joe Lerma	50 hours Feb 12 th 12212		375.00	0.00	6,555.57
Total						<u>6,555.57</u>	<u>0.00</u>	

100 - General**Account 100-610-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/6/2024	2/6/2024	various accts service to 01-27-24 - acct xx2767 - light	CoServ	6 accounts service 12168		35.60	0.00	35.60
2/6/2024	2/6/2024	various accts service to 01-27-24 - acct xx2766 - light	CoServ	6 accounts service 12168		17.80	0.00	53.40
2/6/2024	2/6/2024	various accts service to 01-27-24 - acct xx2765 - light	CoServ	6 accounts service 12168		17.80	0.00	71.20
2/6/2024	2/6/2024	various accts service to 01-27-24 - acct xx2769 - light	CoServ	6 accounts service 12168		12.32	0.00	83.52
2/21/2024	2/21/2024	Naylor rd lights elec service thru 02/07/2024	CoServ	9000272768 - elec 12199		124.60	0.00	208.12
Total						<u>208.12</u>	<u>0.00</u>	

100 - General**Account 100-710-59100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
2/8/2024	2/8/2024	MDD to General ckg-Qtrly transfer for salary and office exp				0.00	7,414.07	(7,414.07)
2/22/2024	2/22/2024	Trsf Out debit - 14.29% of \$\$ credited to 100-40100 0/2024				44,753.66	0.00	37,339.59
2/29/2024	2/29/2024	Revenue moved to 370-11054 ckg MDD is Gold Sponsor-Founder's Day Sept 2024 event \$2,500				0.00	2,500.00	34,839.59
2/29/2024	3/14/2024	Interest month of Feb 2024 Excess Res Indep Fincl xxx5714 allocate to various funds Int Income				0.00	8,887.96	25,951.63
Total						<u>44,753.66</u>	<u>18,802.03</u>	

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Town of Cross Roads

Revenue And Expense Report

As of March 31, 2024

100 - General	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Revenue Summary							
-	347,429.47	1,895,957.69	3,847,605.00	1,951,647.31	50.72%	2,161,551.37	4,071,747.66
Revenue Totals	<u>347,429.47</u>	<u>1,895,957.69</u>	<u>3,847,605.00</u>	<u>1,951,647.31</u>	<u>50.72%</u>	<u>2,161,551.37</u>	<u>4,071,747.66</u>
Expense Summary							
110-Administration	106,121.08	729,813.61	1,536,211.50	806,397.89	52.49%	706,780.80	1,443,048.46
210-Municipal Court	1,444.98	17,659.77	55,754.00	38,094.23	68.33%	22,988.23	39,824.64
310-Police	142,817.94	739,928.43	1,632,885.00	892,956.57	54.69%	677,184.11	1,364,439.27
410-Parks & Recreation	2,346.65	5,889.22	21,300.00	15,410.78	72.35%	5,105.28	20,471.52
510-Community Development	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
520-Inspection	8,561.78	22,996.39	63,000.00	40,003.61	63.50%	12,652.37	41,799.41
610-Public Works	4,479.75	38,056.05	136,000.00	97,943.95	72.02%	69,216.68	96,025.93
Expense Totals	<u>265,772.18</u>	<u>1,558,704.98</u>	<u>3,448,150.50</u>	<u>1,889,445.52</u>	<u>54.80%</u>	<u>1,494,127.47</u>	<u>3,006,009.23</u>
Revenues Over(Under) Expenditures	<u>81,657.29</u>	<u>337,252.71</u>	<u>399,454.50</u>	<u>0.00</u>	<u>0.00%</u>	<u>447,998.93</u>	<u>590,423.12</u>
710-Transfers Out	37,980.60	(575,804.14)	0.00	575,804.14	0.00%	219,424.97	475,315.31

Summary sheet has Transfers In and Out that involve switching bank accounts which may skew data. The details are included further in this report.

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Town of Cross Roads

Revenue and Expense Report

As of March 31, 2024

100 - General	Department Reven	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Sales Taxes								
-40100 Sales Tax Revenue		228,310.74	1,617,519.93	3,000,000.00	1,382,480.07	46.08%	1,669,046.43	3,263,548.48
-40110 Mixed Beverage Tax Revenue		2,830.30	15,413.72	25,000.00	9,586.28	38.35%	11,628.98	26,082.49
Total Sales Taxes		231,141.04	1,632,933.65	3,025,000.00	1,392,066.35	46.02%	1,680,675.41	3,289,630.97
Franchise Taxes								
-40120 Franchise Tax Telecom		47.40	1,558.11	3,300.00	1,741.89	52.78%	1,842.67	3,252.03
-40121 Franchise Tax Waste		2,632.15	12,661.48	27,300.00	14,638.52	53.62%	13,619.62	25,248.54
-40122 Franchise Tax Electric		0.00	125,725.65	148,050.00	22,324.35	15.08%	140,683.29	142,397.55
-40123 Franchise Tax Gas		6,036.76	24,284.17	30,780.00	6,495.83	21.10%	28,533.85	28,533.85
-40124 Franchise Tax Mustang SUD		0.00	25,897.01	29,925.00	4,027.99	13.46%	15,793.31	33,964.62
Total Franchise Taxes		8,716.31	190,126.42	239,355.00	49,228.58	20.57%	200,472.74	233,396.59
Licenses & Permits								
-40200 Development/Plattnng/Permit Fees		27,341.02	63,900.84	30,000.00	(33,900.84)	(113.00%)	9,356.26	19,523.70
-40201 Infrastructure Inspection Fees		0.00	4,752.25	75,000.00	70,247.75	93.66%	65,050.40	95,029.41
-40202 Residential Bldg Permits and Inspections		4,657.55	24,554.56	40,000.00	15,445.44	38.61%	30,533.30	53,049.78
-40203 Commercial Bldg Permits and Inspections		13,747.76	30,159.82	50,000.00	19,840.18	39.68%	22,733.92	46,431.58
-40204 Septic Permits and Fees		0.00	2,750.00	3,250.00	500.00	15.38%	650.00	4,550.00
-40206 Health Inspection and Fees		0.00	15,207.50	29,000.00	13,792.50	47.56%	20,471.00	20,718.50
-40207 Alcohol Permit/License		0.00	4,580.00	5,000.00	420.00	8.40%	5,095.00	5,095.00
-40208 Signs Permit and Fees		970.00	2,120.00	6,000.00	3,880.00	64.67%	4,450.00	5,450.00
Total Licenses & Permits		46,716.33	148,024.97	238,250.00	90,225.03	37.87%	158,339.88	249,847.97
Court Revenue								
-40210 Municipal Court Fines		14,417.19	69,630.21	190,000.00	120,369.79	63.35%	84,902.14	177,900.97
Total Court Revenue		14,417.19	69,630.21	190,000.00	120,369.79	63.35%	84,902.14	177,900.97

Fines and Fees

-40300 Administrative Fees	363.41	7,162.28	25,000.00	17,837.72	71.35%	9,849.75	26,013.89
-40314 Credit Card Processing Fee	1,633.05	2,740.70	3,500.00	759.30	21.69%	1,643.38	3,914.67
-40330 Founder's Day Revenue	450.00	450.00	500.00	50.00	10.00%	0.00	925.00
Total Fines and Fees	<u>2,446.46</u>	<u>10,352.98</u>	<u>29,000.00</u>	<u>18,647.02</u>	<u>64.30%</u>	<u>11,493.13</u>	<u>30,853.56</u>

Contributions

-40304 MDD Contribution	(5,355.00)	19,877.82	57,500.00	37,622.18	65.43%	11,125.00	27,605.00
Total Contributions	<u>(5,355.00)</u>	<u>19,877.82</u>	<u>57,500.00</u>	<u>37,622.18</u>	<u>65.43%</u>	<u>11,125.00</u>	<u>27,605.00</u>

Investment Income

-40306 Interest Revenue	23,524.46	72,526.22	47,500.00	(25,026.22)	(52.69%)	6,354.32	53,852.87
Total Investment Income	<u>23,524.46</u>	<u>72,526.22</u>	<u>47,500.00</u>	<u>(25,026.22)</u>	<u>(52.69%)</u>	<u>6,354.32</u>	<u>53,852.87</u>

Miscellaneous

-40315 Miscellaneous Income	0.00	0.00	1,000.00	1,000.00	100.00%	0.00	1,961.06
Total Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>	<u>0.00</u>	<u>1,961.06</u>

Intergovernmental

-40410 Intergovernmental Revenue	76.75	76.75	0.00	(76.75)	0.00%	0.00	0.00
Total Intergovernmental	<u>76.75</u>	<u>76.75</u>	<u>0.00</u>	<u>(76.75)</u>	<u>0.00%</u>	<u>0.00</u>	<u>0.00</u>

Donations

-40455 Donations	1,250.00	6,250.00	20,000.00	13,750.00	68.75%	7,500.00	22,511.00
Total Donations	<u>1,250.00</u>	<u>6,250.00</u>	<u>20,000.00</u>	<u>13,750.00</u>	<u>68.75%</u>	<u>7,500.00</u>	<u>22,511.00</u>

Other Income

-40610 Insurance Proceeds	19,140.93	19,140.93	0.00	(19,140.93)	0.00%	11,932.51	13,842.51
Total Other Income	<u>19,140.93</u>	<u>19,140.93</u>	<u>0.00</u>	<u>(19,140.93)</u>	<u>0.00%</u>	<u>11,932.51</u>	<u>13,842.51</u>

Transfers

-40910 Transfers In	5,355.00	(272,982.26)	0.00	272,982.26	0.00%	(11,243.76)	(29,654.84)
Total Transfers	<u>5,355.00</u>	<u>(272,982.26)</u>	<u>0.00</u>	<u>272,982.26</u>	<u>0.00%</u>	<u>(11,243.76)</u>	<u>(29,654.84)</u>

Total	<u>347,429.47</u>	<u>1,895,957.69</u>	<u>3,847,605.00</u>	<u>1,951,647.31</u>	<u>50.72%</u>	<u>2,161,551.37</u>	<u>4,071,747.66</u>
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Total Revenue	<u>347,429.47</u>	<u>1,895,957.69</u>	<u>3,847,605.00</u>	<u>1,951,647.31</u>	<u>50.72%</u>	<u>2,161,551.37</u>	<u>4,071,747.66</u>
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100 - General	Department Expen	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
<u>110-Administration</u>								
<u>Personnel and Benefits</u>								
110-51101 Payroll Expenses: Wages		55,897.73	244,373.88	510,000.00	265,626.12	52.08%	243,836.58	464,803.12
110-51102 Overtime		0.00	0.00	800.00	800.00	100.00%	360.18	360.18
110-51105 Longevity Pay		0.00	1,148.00	1,200.00	52.00	4.33%	908.00	908.00
110-51109 Auto Allowance		600.00	1,350.00	1,800.00	450.00	25.00%	900.00	1,805.98
110-51210 Payroll Expenses: Company Contributions: Retirement		4,546.40	19,576.92	52,500.00	32,923.08	62.71%	19,117.30	36,869.41
110-51215 Payroll Expenses: Taxes		4,299.13	18,849.31	41,500.00	22,650.69	54.58%	18,880.71	35,747.09
110-51216 Employee Health Benefits		4,728.94	25,494.92	55,000.00	29,505.08	53.65%	24,815.57	46,027.74
110-51220 Workers Compensation		0.00	3,143.64	2,750.00	(393.64)	(14.31%)	2,986.83	2,986.83
110-51230 Unemployment		700.18	780.99	200.00	(580.99)	(290.50%)	67.82	73.60
110-51250 Mileage Reimbursements-Non Tax		0.00	0.00	100.00	100.00	100.00%	0.00	0.00
110-51255 Miscellaneous Reimbursements		0.00	0.00	100.00	100.00	100.00%	0.00	0.00
Total Personnel and Benefits		<u>70,772.38</u>	<u>314,717.66</u>	<u>665,950.00</u>	<u>351,232.34</u>	<u>52.74%</u>	<u>311,872.99</u>	<u>589,581.95</u>
<u>Supplies</u>								
110-52014 Office Supplies		587.87	2,217.91	6,500.00	4,282.09	65.88%	1,625.13	3,332.26
110-52030 Postage		0.00	265.90	1,250.00	984.10	78.73%	414.99	706.23
110-52100 Minor Tools and Equipment		292.46	1,617.23	5,250.00	3,632.77	69.20%	2,527.80	4,920.60
Total Supplies		<u>880.33</u>	<u>4,101.04</u>	<u>13,000.00</u>	<u>8,898.96</u>	<u>68.45%</u>	<u>4,567.92</u>	<u>8,959.09</u>
<u>Contractual Services</u>								
110-53001 Accounting and Auditing Fees		2,000.00	3,125.00	18,000.00	14,875.00	82.64%	0.00	13,843.75
110-53002 Advertising and Promotion		0.00	461.12	3,000.00	2,538.88	84.63%	5,228.88	8,276.44
110-53004 Software		38.26	16,600.98	30,000.00	13,399.02	44.66%	15,302.83	27,276.40
110-53006 Codification Services		0.00	1,195.00	4,250.00	3,055.00	71.88%	299.87	1,365.01
110-53010 Property and Liability Insurance		0.00	6,740.52	6,600.00	(140.52)	(2.13%)	3,424.64	3,424.64
110-53012 Legal Fees		6,020.93	44,300.29	75,000.00	30,699.71	40.93%	34,548.24	84,210.98
110-53015 Dues and Subscriptions		53.99	98.94	1,000.00	901.06	90.11%	150.98	1,335.92
110-53016 Public Notices/Dues		0.00	893.04	2,000.00	1,106.96	55.35%	461.36	2,103.74

110-53022 Training and Travel	0.00	4,508.79	17,750.00	13,241.21	74.60%	7,886.30	12,858.54
110-53030 Credit Card Charge	103.49	915.13	3,500.00	2,584.87	73.85%	1,531.13	3,262.79
110-53033 Community Events	0.00	113.80	20,000.00	19,886.20	99.43%	0.00	21,299.73
110-53045 Lease and CAM Pmts - Town Hall	5,404.93	32,429.58	71,000.00	38,570.42	54.32%	27,551.30	70,948.84
110-53050 Careflite Services	0.00	1,890.00	2,000.00	110.00	5.50%	1,524.00	1,536.00
110-53055 City of Aubrey Library Fund	0.00	0.00	5,000.00	5,000.00	100.00%	0.00	0.00
110-53080 Engineering Services	11,823.93	20,622.99	40,000.00	19,377.01	48.44%	5,481.02	10,826.16
110-53083 Professional Services	1,236.00	16,724.16	45,000.00	28,275.84	62.84%	37,559.80	83,558.25
110-53110 Utilities	714.77	2,749.92	7,750.00	5,000.08	64.52%	2,409.84	5,371.78
110-53225 Interlocal Fire	0.00	231,803.76	463,607.50	231,803.74	50.00%	226,150.00	452,300.00
110-53610 Election Expense	0.00	0.00	6,500.00	6,500.00	100.00%	0.00	3,803.15
110-53800 Sales Tax Overpmt 12/21 to 5/25 Payback	1,692.00	10,152.00	20,304.00	10,152.00	50.00%	10,152.00	20,304.00
Total Contractual Services	<u>29,088.30</u>	<u>395,325.02</u>	<u>842,261.50</u>	<u>446,936.48</u>	<u>53.06%</u>	<u>379,662.19</u>	<u>827,906.12</u>
<u>Maintenance</u>							
110-54010 Building Maintenance/Cleaning	802.00	4,636.50	15,000.00	10,363.50	69.09%	10,677.70	16,601.30
110-54065 Claim Expense - To Be Reimbursed	4,578.07	11,033.39	0.00	(11,033.39)	0.00%	0.00	0.00
Total Maintenance	<u>5,380.07</u>	<u>15,669.89</u>	<u>15,000.00</u>	<u>(669.89)</u>	<u>(4.47%)</u>	<u>10,677.70</u>	<u>16,601.30</u>
Total Administration	<u>106,121.08</u>	<u>729,813.61</u>	<u>1,536,211.50</u>	<u>806,397.89</u>	<u>52.49%</u>	<u>706,780.80</u>	<u>1,443,048.46</u>
<u>210-Municipal Court</u>							
<u>Personnel and Benefits</u>							
210-51101 Payroll Expenses: Wages	900.00	3,900.00	12,000.00	8,100.00	67.50%	4,300.00	10,679.72
210-51215 Payroll Expenses: Taxes	68.85	298.35	936.00	637.65	68.13%	328.95	810.90
210-51230 Unemployment	26.00	26.20	18.00	(8.20)	(45.56%)	4.30	10.60
Total Personnel and Benefits	<u>994.85</u>	<u>4,224.55</u>	<u>12,954.00</u>	<u>8,729.45</u>	<u>67.39%</u>	<u>4,633.25</u>	<u>11,501.22</u>
<u>Supplies</u>							
210-52014 Office Supplies	0.00	881.73	2,400.00	1,518.27	63.26%	958.41	1,940.23
210-52020 Court Supplies	0.00	0.00	1,000.00	1,000.00	100.00%	0.00	100.47
210-52030 Postage	0.00	0.00	1,700.00	1,700.00	100.00%	515.00	515.00
210-52100 Minor Tools and Equipment	0.00	253.83	1,350.00	1,096.17	81.20%	79.32	295.47
Total Supplies	<u>0.00</u>	<u>1,135.56</u>	<u>6,450.00</u>	<u>5,314.44</u>	<u>82.39%</u>	<u>1,552.73</u>	<u>2,851.17</u>

Contractual Services

210-53004 Software	237.63	9,294.66	10,750.00	1,455.34	13.54%	7,236.00	7,236.00
210-53015 Dues and Subscriptions	0.00	0.00	250.00	250.00	100.00%	0.00	0.00
210-53022 Training and Travel	0.00	0.00	300.00	300.00	100.00%	0.00	0.00
210-53075 Prosecutor	212.50	3,005.00	24,000.00	20,995.00	87.48%	9,566.25	18,236.25
210-53076 Jury	0.00	0.00	350.00	350.00	100.00%	0.00	0.00
210-53077 Interpreter	0.00	0.00	400.00	400.00	100.00%	0.00	0.00
210-53078 Arrest/Jail Fees	0.00	0.00	300.00	300.00	100.00%	0.00	0.00
Total Contractual Services	<u>450.13</u>	<u>12,299.66</u>	<u>36,350.00</u>	<u>24,050.34</u>	<u>66.16%</u>	<u>16,802.25</u>	<u>25,472.25</u>
Total Municipal Court	<u>1,444.98</u>	<u>17,659.77</u>	<u>55,754.00</u>	<u>38,094.23</u>	<u>68.33%</u>	<u>22,988.23</u>	<u>39,824.64</u>

~~310-Police~~ -----Personnel and Benefits

310-51101 Payroll Expenses: Wages	95,774.49	440,598.07	988,000.00	547,401.93	55.41%	387,549.43	845,207.59
310-51102 Overtime	4,825.34	18,426.30	43,000.00	24,573.70	57.15%	22,648.24	40,234.86
310-51105 Longevity Pay	0.00	848.00	2,000.00	1,152.00	57.60%	488.00	488.00
310-51108 Incentive Pay	0.00	3,000.00	8,340.00	5,340.00	64.03%	3,750.00	3,750.00
310-51210 Payroll Expenses: Company Contributions: Retirement	8,119.11	37,829.41	95,000.00	57,170.59	60.18%	32,842.11	71,931.36
310-51215 Payroll Expenses: Taxes	7,677.47	35,391.20	84,000.00	48,608.80	57.87%	31,704.28	67,862.88
310-51216 Employee Health Benefits	6,623.55	44,358.39	110,000.00	65,641.61	59.67%	45,314.18	93,537.62
310-51220 Workers Compensation	0.00	40,688.96	41,500.00	811.04	1.95%	34,060.53	34,060.53
310-51230 Unemployment	1,089.52	1,215.04	500.00	(715.04)	(143.01%)	89.15	103.35
Total Personnel and Benefits	<u>124,109.48</u>	<u>622,355.37</u>	<u>1,372,340.00</u>	<u>749,984.63</u>	<u>54.65%</u>	<u>558,445.92</u>	<u>1,157,176.19</u>

Supplies

310-52005 Uniforms	362.19	3,748.96	8,000.00	4,251.04	53.14%	1,009.33	4,520.08
310-52010 Law Enforcement Supplies	0.00	394.63	2,000.00	1,605.37	80.27%	1,363.40	3,976.96
310-52014 Office Supplies	87.21	2,028.99	5,000.00	2,971.01	59.42%	1,920.64	4,543.77
310-52015 Evidence Supplies	0.00	240.61	1,500.00	1,259.39	83.96%	459.61	3,064.74
310-52030 Postage	310.96	589.71	1,300.00	710.29	54.64%	807.46	1,305.41
310-52050 Fuel	1,939.69	10,322.78	40,000.00	29,677.22	74.19%	10,899.14	29,961.71
310-52100 Minor Tools and Equipment	229.52	3,158.89	5,500.00	2,341.11	42.57%	2,533.55	5,382.18
Total Supplies	<u>2,929.57</u>	<u>20,484.57</u>	<u>63,300.00</u>	<u>42,815.43</u>	<u>67.64%</u>	<u>18,993.13</u>	<u>52,754.85</u>

Contractual Services

310-53004 Software	752.00	5,326.64	15,500.00	10,173.36	65.63%	4,193.38	5,646.58
310-53010 Property and Liability Insurance	0.00	15,396.00	15,500.00	104.00	0.67%	9,462.74	9,462.74
310-53012 Legal Fees	0.00	0.00	2,500.00	2,500.00	100.00%	0.00	275.00
310-53015 Dues and Subscriptions	552.72	552.72	1,645.00	1,092.28	66.40%	750.00	940.00
310-53022 Training and Travel	1,247.66	4,032.97	12,300.00	8,267.03	67.21%	4,073.71	8,223.30
310-53033 Community Events	303.93	2,493.41	3,500.00	1,006.59	28.76%	451.68	946.22
310-53081 Information Technology Services	871.50	5,929.00	19,500.00	13,571.00	69.59%	5,028.96	9,168.96
310-53083 Professional Services	575.00	5,926.50	9,700.00	3,773.50	38.90%	5,992.50	7,892.20
310-53091 Landscaping	0.00	0.00	3,000.00	3,000.00	100.00%	11.99	161.14
310-53110 Utilities	549.68	3,545.43	10,000.00	6,454.57	64.55%	4,123.05	9,330.23
310-53130 Telephone Mobile	1,101.77	4,777.32	10,000.00	5,222.68	52.23%	3,933.03	7,862.00
310-53210 Animal Control	1,327.38	7,931.90	16,500.00	8,568.10	51.93%	7,625.00	15,395.00
310-53230 County Public Safety Contracts	6,985.50	20,956.50	37,000.00	16,043.50	43.36%	24,342.08	29,981.11
Total Contractual Services	<u>14,267.14</u>	<u>76,868.39</u>	<u>156,645.00</u>	<u>79,776.61</u>	<u>50.93%</u>	<u>69,988.12</u>	<u>105,284.48</u>

Maintenance

310-54010 Building Maintenance/Cleaning	731.75	11,565.79	10,600.00	(965.79)	(9.11%)	13,556.16	23,655.51
310-54020 Vehicles Maintenance	780.00	8,654.31	30,000.00	21,345.69	71.15%	16,200.78	25,568.24
Total Maintenance	<u>1,511.75</u>	<u>20,220.10</u>	<u>40,600.00</u>	<u>20,379.90</u>	<u>50.20%</u>	<u>29,756.94</u>	<u>49,223.75</u>
Total Police	<u>142,817.94</u>	<u>739,928.43</u>	<u>1,632,885.00</u>	<u>892,956.57</u>	<u>54.69%</u>	<u>677,184.11</u>	<u>1,364,439.27</u>

~~410-Parks & Recreation~~ - - - - -Contractual Services

410-53002 Advertising and Promotion	0.00	1,408.18	2,000.00	591.82	29.59%	0.00	607.25
410-53035 Park Events	89.25	642.32	10,500.00	9,857.68	93.88%	1,459.53	9,895.16
410-53110 Utilities	23.40	374.72	1,800.00	1,425.28	79.18%	607.44	1,114.54
Total Contractual Services	<u>112.65</u>	<u>2,425.22</u>	<u>14,300.00</u>	<u>11,874.78</u>	<u>83.04%</u>	<u>2,066.97</u>	<u>11,616.95</u>

Maintenance

410-54030 Park Maintenance	2,234.00	3,464.00	7,000.00	3,536.00	50.51%	3,038.31	8,854.57
Total Maintenance	<u>2,234.00</u>	<u>3,464.00</u>	<u>7,000.00</u>	<u>3,536.00</u>	<u>50.51%</u>	<u>3,038.31</u>	<u>8,854.57</u>
Total Parks & Recreation	<u>2,346.65</u>	<u>5,889.22</u>	<u>21,300.00</u>	<u>15,410.78</u>	<u>72.35%</u>	<u>5,105.28</u>	<u>20,471.52</u>

.510-Community Development _ _ _ _ _**Contractual Services**

510-53084 Code Enforcement Services	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
Total Contractual Services	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00
Total Community Development	0.00	4,361.51	3,000.00	(1,361.51)	(45.38%)	200.00	400.00

.520-Inspection _ _ _ _ _**Contractual Services**

520-53080 Engineering Inspection Services	2,043.78	5,208.39	20,000.00	14,791.61	73.96%	4,082.37	9,418.97
520-53085 Res & Com Building Review & Insp	1,205.00	5,975.00	20,000.00	14,025.00	70.13%	490.00	15,230.00
520-53090 Sanitation Services	5,313.00	11,813.00	18,000.00	6,187.00	34.37%	4,630.00	12,800.44
520-53095 Fire Inspection Services	0.00	0.00	5,000.00	5,000.00	100.00%	3,450.00	4,350.00
Total Contractual Services	8,561.78	22,996.39	63,000.00	40,003.61	63.50%	12,652.37	41,799.41
Total Inspection	8,561.78	22,996.39	63,000.00	40,003.61	63.50%	12,652.37	41,799.41

.610-Public Works _ _ _ _ _**Contractual Services**

610-53060 Street Materials and Signs	0.00	1,566.38	8,000.00	6,433.62	80.42%	1,292.47	5,406.77
610-53065 Mowing and ROW Cleanup	4,268.49	35,349.86	75,000.00	39,650.14	52.87%	21,831.02	54,404.84
610-53070 Street Contract/Repairs	0.00	0.00	50,000.00	50,000.00	100.00%	44,967.60	34,027.45
610-53110 Utilities	211.26	1,139.81	3,000.00	1,860.19	62.01%	1,125.59	2,186.87
Total Contractual Services	4,479.75	38,056.05	136,000.00	97,943.95	72.02%	69,216.68	96,025.93
Total Public Works	4,479.75	38,056.05	136,000.00	97,943.95	72.02%	69,216.68	96,025.93

.710-Transfers Out _ _ _ _ _**Capital Outlay**

710-59100 Transfers Out	37,980.60	(575,804.14)	0.00	575,804.14	0.00%	219,424.97	475,315.31
Total Capital Outlay	37,980.60	(575,804.14)	0.00	575,804.14	0.00%	219,424.97	475,315.31
Total Transfers Out	37,980.60	(575,804.14)	0.00	575,804.14	0.00%	219,424.97	475,315.31

Total Expense	303,752.78	982,900.84	3,448,150.50	2,465,249.66	71.49%	1,713,552.44	3,481,324.54
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100-40910 FYTD includes \$50,000 transferred in from Point Bank General Fund Account to Independent General Fund Account to establish accounts at new depository. There was also a transfer of \$350,000 to the Excess Reserve General Fund Account which earns higher interest.

100-710-59100 includes a December FYTD transfer of \$350,000 from excess reserve to the COVID account that was incorrectly sent by bank as well as reduction for transfers from the previous Point Bank and TexPool accounts to the new Independent Bank account and documenting transfers to excess fund to offset the income included in 100-40910 which includes \$50,000 on 10/31/23, \$454,462.65 on 11/9/23, \$410,395.96 on 1/3/24, and \$276,000 on 1/11/24.

4/2/2024 7:17 PM

Town of Cross Roads

Transaction Detail Report

3/1/2024 - 3/31/2024

100 - General**Account 100-110-51216**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	LTD - month of April plus March catchup	Metlife	April 2024 LTD inv	12245	185.29	0.00	185.29
3/20/2024	3/20/2024	catch up pmt March -	Blue Cross Blue Shield	catch up pmt Marc	12246	589.45	0.00	774.74
Total						774.74	0.00	

100 - General**Account 100-110-52014**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Amazon charged Feb 2024 - Town: Personnel file folders chg'd and credited-deliv issue \$103.30, Laptop stands (4), shelving, epson ink, T paper, Banker boxes	Amazon Capital Services	163HGXYGCPQR	12225	520.87	0.00	520.87
Total						520.87	0.00	

100 - General**Account 100-110-52100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	020827037 CRPD / 020880068 Town - service 1/29/24 to 2/27/24 - Town	Xerox Corporation	020827037 CRPD ,	12227	292.46	0.00	292.46
Total						292.46	0.00	

100 - General**Account 100-110-53001**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Year End FY 2023 services - audit preparation performed in March thru 03/12/24	Eddie Peacock PLLC	EPPLLC-2066	12247	2,000.00	0.00	2,000.00
Total						2,000.00	0.00	

100 - General**Account 100-110-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Mailchimp, Wal-Mart	Elan Financial Services	Chgs to 3-08-2024	12256	38.26	0.00	38.26

Total 38.26 0.00

100 - General**Account 100-110-53012**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	307.50	0.00	307.50
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	343.75	0.00	651.25
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	860.00	0.00	1,511.25
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	206.25	0.00	1,717.50
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	1,375.00	0.00	3,092.50
3/6/2024	3/6/2024	Legal fees to 02/25/2024 -	Boyle & Lowry, L.L.P.	Stmt to 2/25/2024	12231	2,928.43	0.00	6,020.93
Total						6,020.93	0.00	

100 - General**Account 100-110-53015**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Denton Rcd Chronicle, TML	Elan Financial Services	Chgs to 3-08-2024	12256	53.99	0.00	53.99
Total						53.99	0.00	

100 - General**Account 100-110-53030**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/4/2024	3/12/2024	Fee that Evolv charges for use of CC system-chg is for February - deducted 03/04/2024				164.16	0.00	164.16
3/14/2024	3/14/2024	Developer #2793 paid in full from March invoice - CC pmt total \$537.50 and entry to CC fee is \$20.67				0.00	20.67	143.49
3/25/2024	4/1/2024	Prior month service chg refund added as deposit on March 2024 stmt				0.00	40.00	103.49
Total						164.16	60.67	

100 - General**Account 100-110-53045**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Rent: month of April 2024 - Lease and Cam Town Hall rent	West Crossroads LTD	2136	12251	3,562.21	0.00	3,562.21
3/20/2024	3/20/2024	Rent: month of April 2024 - Lease and Cam Town Hall Operating Expense	West Crossroads LTD	2136	12251	1,842.72	0.00	5,404.93
Total						5,404.93	0.00	

100 - General**Account 100-110-53080**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	Half stmt to 02/29/2024- Engineering fees - services	Half Associates, Inc.	10115163 Genl	12234	11,823.93	0.00	11,823.93
Total						11,823.93	0.00	

100 - General**Account 100-110-53083**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	March 2024 charges plus laptop purchase - Admin PC and cloud backup	Local Circuit	4843	12254	164.00	0.00	164.00
3/20/2024	3/20/2024	March 2024 charges plus laptop purchase - IT Services	Local Circuit	4843	12254	540.00	0.00	704.00
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Gov't Services	Elan Financial Services	Chgs to 3-08-2024	12256	532.00	0.00	1,236.00
Total						1,236.00	0.00	

100 - General**Account 100-110-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Town and CRPD phones: service to 03/01/2024 - Town 60%	Intermedia Inc.	2403278098	12233	253.51	0.00	253.51
3/20/2024	3/20/2024	service to 04/05/24 Town Hall internet	AT&T	service to 04/05/2	12252	161.29	0.00	414.80
3/20/2024	3/20/2024	service to 04/05/24 Town Hall internet - Late fee - ck 12072 lost for 4 weeks	AT&T	service to 04/05/2	12252	9.99	0.00	424.79
3/20/2024	3/20/2024	service to 04/05/24 Town Hall internet - ck 12141 received by vendor a day late	AT&T	service to 04/05/2	12252	9.99	0.00	434.78
3/20/2024	3/20/2024	service to 04/05/24 Town Hall internet - one time charge - U-verse	AT&T	service to 04/05/2	12252	35.00	0.00	469.78
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - ATT internet	Elan Financial Services	Chgs to 3-08-2024	12256	161.29	0.00	631.07

3/27/2024	3/27/2024	Phones and Hot Spots - Town and CRPD to 03/07/2024 - Town	AT&T Mobility	287310473254X03 12263		83.70	0.00	714.77
						Total	714.77	0.00

100 - General**Account 100-110-53800**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/21/2024	3/21/2024	Record 100-40100 Rev with Sales Tax Overpmt Payback -03/24 Rev and Payback				1,692.00	0.00	1,692.00
						Total	1,692.00	0.00

100 - General**Account 100-110-54010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Cleaning service to 03/07/2024 & Deep clean Town thru 2/29/24 before move back to ste 105 - Court chambers	Maid Up Cleaners LLC	Cleaning service tc 12226		50.00	0.00	50.00
3/6/2024	3/6/2024	Cleaning service to 03/07/2024 & Deep clean Town thru 2/29/24 before move back to ste 105 - Town	Maid Up Cleaners LLC	Cleaning service tc 12226		175.50	0.00	225.50
3/13/2024	3/13/2024	Cleaning to 03/14/2024: CRPD, Town Hall - Town Hall	Maid Up Cleaners LLC	Cleaning to 03/14/ 12235		175.50	0.00	401.00
3/20/2024	3/20/2024	Cleaning to 03/21/2024: CRPD, Town, Court Chambers - Court Chambers	Maid Up Cleaners LLC	Cleaning to date 0: 12249		50.00	0.00	451.00
3/20/2024	3/20/2024	Cleaning to 03/21/2024: CRPD, Town, Court Chambers - Town Hall	Maid Up Cleaners LLC	Cleaning to date 0: 12249		175.50	0.00	626.50
3/27/2024	3/27/2024	Cleaning to 03-27-2024 at CRPD and at Town Hall - Town Hall	Maid Up Cleaners LLC	cleaning to 03/27/ 12261		175.50	0.00	802.00
						Total	802.00	0.00

100 - General**Account 100-110-54065**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Cleaning service to 03/07/2024 & Deep clean Town thru 2/29/24 before move back to ste 105 - Deep clean	Maid Up Cleaners LLC	Cleaning service tc 12226		150.00	0.00	150.00
3/6/2024	3/6/2024	Air and moisture testing - suite 105 - Environmental Support due to flooding issue	Services Inc.	11951	12229	990.00	0.00	1,140.00
3/13/2024	3/13/2024	Contract for period 02/26/24 to 03/08/24 - Tacke Town Hall move	Billy Joe Lerma	Feb 26 - March 8, 12237		1,250.00	0.00	2,390.00

3/20/2024	3/20/2024	03/08/24 - TASKS TOWN HALL MOVE back to Ste 105 after flood damage repaired / Row work Elan Fincl CC stmt to 3-8-2024 - AB Moving	Elan Financial Services	Chgs to 3-08-202412256		2,188.07	0.00	4,578.07
Total						4,578.07	0.00	

100 - General**Account 100-210-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	March 2024 charges plus laptop purchase - Court PC and cloud backup	Local Circuit	4843	12254	237.63	0.00	237.63
Total						237.63	0.00	

100 - General**Account 100-210-53075**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Legal fees to 02/25/2024 - - Court	Boyle & Lowry, L.L.P.	Stmnt to 2/25/202412231		212.50	0.00	212.50
Total						212.50	0.00	

100 - General**Account 100-310-51101**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	Tires purchased thru state contract - Qty 4	Blagg Tire Wholesale	527606	12238	540.00	0.00	540.00
Total						540.00	0.00	

100 - General**Account 100-310-51216**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	LTD - month of April plus March catchup	Metlife	April 2024 LTD inv 12245		238.22	0.00	238.22
Total						238.22	0.00	

100 - General**Account 100-310-52005**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Clip on tie (2), Star Bars (2), Belt (2)	Galls LLC	27217844	12220	160.68	0.00	160.68
3/6/2024	3/6/2024	Chevrons - Qty 1	Galls LLC	27138996	12220	6.53	0.00	167.21
3/19/2024	3/19/2024	1 shirt / 1 pant Inv 27330171	Galls LLC	27330171	12242	194.98	0.00	362.19
Total						362.19	0.00	

100 - General**Account 100-310-52014**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Amazon charged Feb 2024 - Hand soap, P towels, T paper	Amazon Capital Services	163HGXYGCPQR	12225	87.21	0.00	87.21
Total						87.21	0.00	

100 - General**Account 100-310-52030**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - UPS, USPS	Elan Financial Services	Chgs to 3-08-2024	12256	310.96	0.00	310.96
Total						310.96	0.00	

100 - General**Account 100-310-52050**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Fuel charged in Feb 2024 - CRPD	WEX Bank	Fuel charged in Feb	12224	1,939.69	0.00	1,939.69
Total						1,939.69	0.00	

100 - General**Account 100-310-52100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	020827037 CRPD / 020880068 Town - service 1/29/24 to 2/27/24 - CRPD	Xerox Corporation	020827037 CRPD ,	12227	229.52	0.00	229.52
Total						229.52	0.00	

100 - General**Account 100-310-53004**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Annual bill begins 03/01/2024 - Vehicle inspection program - SW to track services dpme pm autos and on guns	Target Solutions Learning	90554	12222	752.00	0.00	752.00
Total						752.00	0.00	

100 - General**Account 100-310-53015**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - IACP, FBI, Sirchie, Dash medical gloves	Elan Financial Services	Chgs to 3-08-2024	12256	552.72	0.00	552.72
Total						552.72	0.00	

100 - General**Account 100-310-53022**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - RUDy's BBQ, Center for America, Austin Southpark hotel, TX Law Enforcement	Elan Financial Services	Chgs to 3-08-2024	12256	1,247.66	0.00	1,247.66
Total						1,247.66	0.00	

100 - General**Account 100-310-53033**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Chick Fil A, Palio pizza, Raising Cane's	Elan Financial Services	Chgs to 3-08-2024	12256	303.93	0.00	303.93
Total						303.93	0.00	

100 - General**Account 100-310-53081**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	March 2024 charges plus laptop purchase - CRPD	Local Circuit	4843	12254	871.50	0.00	871.50
Total						871.50	0.00	

100 - General**Account 100-310-53083**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Background investigation -	Wayne Eichel	003-CRPD-2024	12223	500.00	0.00	500.00
3/6/2024	3/6/2024	February 2024 services - computer research service	Transunion Risk and Alternative Data Solutions Inc	6265812-202402-	12230	75.00	0.00	575.00
Total						575.00	0.00	

100 - General**Account 100-310-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Town and CRPD phones: service to 03/01/2024 - CRPD 40%	Intermedia Inc.	2403278098	12233	169.01	0.00	169.01
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2762 - CRPD	CoServ	service to 02/27/2	12232	203.72	0.00	372.73
3/27/2024	3/27/2024	CRPD - Internet service to 02/29/2024	ACC Business	240600465	12262	176.95	0.00	549.68
Total						549.68	0.00	

100 - General**Account 100-310-53130**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/27/2024	3/27/2024	Phones and Hot Spots - Town and CRPD to 03/07/2024 - CRPD	AT&T Mobility	287310473254X03	12263	1,101.77	0.00	1,101.77
Total						1,101.77	0.00	

100 - General**Account 100-310-53210**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	Service for month : February 2024 - Animal control	All American Dogs	5468	12236	1,327.38	0.00	1,327.38
Total						1,327.38	0.00	

100 - General**Account 100-310-53230**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/27/2024	3/27/2024	\$27,942 annually Pmt 3 of 4 FY 23-24 - Communications agreement	Denton County	Pmt 3 of 4 FY 2024	12259	6,985.50	0.00	6,985.50
Total						6,985.50	0.00	

100 - General**Account 100-310-54010**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Cleaning service to 03/07/2024 & Deep clean Town thru 2/29/24 before move back to ste 105 - CRPD	Maid Up Cleaners LLC	Cleaning service to	12226	150.00	0.00	150.00
3/13/2024	3/13/2024	Cleaning to 03/14/2024: CRPD, Town Hall - CRPD	Maid Up Cleaners LLC	Cleaning to 03/14/	12235	150.00	0.00	300.00
3/19/2024	3/19/2024	CRPD - Lawn application #1 (CRPD only does 1, 2, 4, 5)	Granulawn	202310	12243	131.75	0.00	431.75
3/20/2024	3/20/2024	Cleaning to 03/21/2024: CRPD, Town, Court Chambers - CRPD	Maid Up Cleaners LLC	Cleaning to date 03/21/	12249	150.00	0.00	581.75
3/27/2024	3/27/2024	Cleaning to 03-27-2024 at CRPD and at Town Hall - CRPD	Maid Up Cleaners LLC	cleaning to 03/27/	12261	150.00	0.00	731.75
Total						731.75	0.00	

100 - General**Account 100-310-54020**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Vehicle Equipment removal: vehicles 8318, 8418 \$350 each	Sammy Hancock	100	12221	700.00	0.00	700.00
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Car Wash	Elan Financial Services	Chgs to 3-08-2024	12256	80.00	0.00	780.00
Total						780.00	0.00	

100 - General**Account 100-410-53035**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/19/2024	3/19/2024	4 week rental - 3/13/24 to 4/9/24	Texas Johns	209219	12244	89.25	0.00	89.25
Total						89.25	0.00	

100 - General**Account 100-410-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2764 - Parks	CoServ	service to 02/27/2	12232	23.40	0.00	23.40
Total						23.40	0.00	

100 - General**Account 100-410-54030**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/20/2024	3/20/2024	Remove Bodark Tree - haul away - Parks Dept	MD Golden Tree	194077	12255	2,100.00	0.00	2,100.00
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Storage King Parks dept Feb pmt \$77, March pmt \$57	Elan Financial Services	Chgs to 3-08-2024	12256	134.00	0.00	2,234.00
Total						2,234.00	0.00	

100 - General**Account 100-520-53080**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	Half stmt to 02/29/2024- Engineering fees - Inspections	Half Associates, Inc.	10115163 Genl	12234	2,043.78	0.00	2,043.78
Total						2,043.78	0.00	

100 - General**Account 100-520-53085**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	February 2024 Inspections: Residential - Qty 16 at \$70	SAFEbuilt LLC	276072	12239	1,120.00	0.00	1,120.00
3/13/2024	3/13/2024	February 2024 Inspections: Commercial - Qty 1 at \$85	SAFEbuilt LLC	276072	12239	85.00	0.00	1,205.00
Total						1,205.00	0.00	

100 - General**Account 100-520-53090**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/13/2024	3/13/2024	February 2024 Inspections: Permit Plan review - 2201 Tipps Rd	SAFEbuilt LLC	276072	12239	450.00	0.00	450.00
3/13/2024	3/13/2024	required for each septic permit - sanitation service fee - Qty 6	Texas Commission On Environmental Quality	For permits thru 0:	12240	63.00	0.00	513.00
3/26/2024	3/26/2024	McDonalds follow up inspection Inv 276072 - pmt received				0.00	75.00	438.00

3/27/2024	3/27/2024	3/08-A - pmt received Inspections at food various establishments Qty 39	Instant Inspector LLC	4005	12260	4,875.00	0.00	5,313.00
Total						5,388.00	75.00	

100 - General**Account 100-610-53065**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	Amazon charged Feb 2024 -	Amazon Capital	163HGXYGCPQR	12225	100.56	0.00	100.56
3/13/2024	3/13/2024	Construction trash bags (4 boxes) Contract for period 02/26/24 to 03/08/24 : Tasks Town Hall move back to Ste 105 after flood damage repaired / Row work	Billy Joe Lerma	Feb 26 - March 8,	12237	1,250.00	0.00	1,350.56
3/20/2024	3/20/2024	Elan Fincl CC stmt to 3-8-2024 - Landfill - Qty 6, Tractor Supply, Atwood	Elan Financial Services	Chgs to 3-08-2024	12256	417.93	0.00	1,768.49
3/27/2024	3/27/2024	Contract labor 03/11/24 to 03/22/24 50 hours	Billy Joe Lerma	contract to 03-22-	12264	2,500.00	0.00	4,268.49
Total						4,268.49	0.00	

100 - General**Account 100-610-53110**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2767 - light	CoServ	service to 02/27/2	12232	36.12	0.00	36.12
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2769 - light	CoServ	service to 02/27/2	12232	12.60	0.00	48.72
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2765 - light	CoServ	service to 02/27/2	12232	18.06	0.00	66.78
3/6/2024	3/6/2024	various accts service to 02/27 - acct xx2766 - light	CoServ	service to 02/27/2	12232	18.06	0.00	84.84
3/20/2024	3/20/2024	Electric: Naylor Rd lights service 2/7/24 to 3/7/24	CoServ	Naylor Rd-to 3/7/2	12253	126.42	0.00	211.26
Total						211.26	0.00	

100 - General**Account 100-710-59100**

Post Date	Tran Date	Line Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/21/2024	3/21/2024	Trsf Out debit - 14.29% of \$\$ credited to 100-40100 mo/yr Revenue moved to 370-11054 ckg				32,625.60	0.00	32,625.60
3/28/2024	3/28/2024	MDD-Crctn of past Qtrly transfer for salary and office exp see GL-4741				5,355.00	0.00	37,980.60
Total						37,980.60	0.00	

Transfers In

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100-40910 Transfers In - Account History

Post Date	Transaction Date	Transaction ID	Description	Vendor	Invoice #	Check #	Debit	Credit	Balance
3/28/2024	3/28/2024	GL-5831	MDD-Crctn of past Qtrly transfer for salary and office exp see GL-4741				\$0.00	\$5,355.00	(\$272,982.26)
2/29/2024	2/29/2024	GL-5660	Record Advtg in MDD for donation to Founder's Day event Sept 2024				\$2,500.00	\$0.00	(\$278,337.26)
2/8/2024	2/8/2024	GL-5548	MDD to General ckg-Qtrly transfer for salary and office exp				\$7,414.07	\$0.00	(\$275,837.26)
2/8/2024	2/8/2024	GL-5548	MDD to General ckg-Qtrly transfer for salary and office exp				\$7,414.07	\$0.00	(\$275,837.26)
1/31/2024	1/31/2024	GL-5487	Crct Excess Reserve to NOT include MDD monies moved from MDD Texpool				\$276,000.00	\$0.00	(\$268,423.19)
1/4/2024	1/4/2024	GL-5354	Deposit ck into Indep Fincl to transfer Fund Balance from Point Bank				\$0.00	\$410,395.56	\$7,576.81
1/4/2024	1/4/2024	GL-5353	MDD to General ckg-Qtrly transfer for salary and office exp				\$6,901.25	\$0.00	(\$402,818.75)
11/29/2023	12/6/2023	GL-5157	Nov 2023 actual activity-from Genl xx 9321 to Road Improv xx8122 - will crct from Covid in Dec				\$85,000.00	\$0.00	(\$395,917.50)
11/9/2023	11/27/2023	GL-5090	Record initial auto sweep Excess Reserve transaction before turned auto sweep off 11-22-23				\$350,000.00	\$0.00	(\$310,917.50)
11/1/2023	11/2/2023	GL-4973	Genl at Point Bank ck to fund Genl at Independent Fincl-Point Bk ck#11869 deposit to Indep Bank				\$0.00	\$50,000.00	\$39,082.50
10/12/2023	10/12/2023	GL-4840	MDD to General ckg-Qtrly transfer for salary and office exp \$6901.25 plus catchup transfer past FY23 mos higher rate				\$10,917.50	\$0.00	(\$10,917.50)

Provided for detail of Transfers In and Out Related to Changing Banks



Meeting Date:

April 15, 2024

Agenda Item:

Consider approval of an ordinance canceling the May 4, 2024 General Election for Municipal Officers.

Prepared by:

Donna Butler, Town Secretary

Description:

An application for a place on the ballot was received by T. Lynn Tompkins, Jr. for Mayor. Applications for a place on the ballot for Town Council Member were received by Dave Meek and Stephanie Housewright. No other applications for a place on the ballot were received.

Based on the Texas Election Code 143.007 and 146.025, the deadlines for filing applications for a place on the ballot and declarations of write-in candidacy have expired. The Local Government Code allows for the cancellation of an election when all candidates are unopposed.

Recommended Action:

Staff recommends approval of an ordinance canceling the general election.

Attachments:

Ordinance

**TOWN OF CROSS ROADS
ORDINANCE NO. 2024-02**

AN ORDINANCE DECLARING UNOPPOSED CANDIDATES IN THE MAY 4, 2024, GENERAL MUNICIPAL ELECTION; DECLARING UNOPPOSED CANDIDATES FOR THE OFFICE OF MAYOR AND TOWN COUNCIL MEMBER; DECLARING EACH UNOPPOSED CANDIDATE ELECTED TO OFFICE; AND APPROVING THE ORDER OF CANCELLATION TO CANCEL THE GENERAL MUNICIPAL ELECTION SCHEDULED TO BE HELD ON MAY 4, 2024; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Cross Roads, Texas, passed Ordinance 2024-01, on January 16, 2024, ordering a General Election to be held on May 4, 2024, for the purpose of electing a Mayor and two at large Council Members; and

WHEREAS, pursuant to Sections Sec. 143.007 and Sec. 146.025, of the Texas Election Code, the deadline for filing applications for a place on the ballot and declarations of write-in candidacy have expired; and

WHEREAS, the Town Secretary, in accordance with Section 2.052, Texas Election Code, has certified in writing that no person has made a declaration of write-in candidacy, and that each candidate on the ballot is unopposed for election to office; and

WHEREAS, under these circumstances, Subchapter C, Chapter 2 Election Code, authorizes the Town Council to declare the candidates elected to office and cancel the election;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CROSS ROADS, TEXAS:

SECTION 1.

The following candidates, who are unopposed in the May 4, 2024, General Municipal Election, are declared elected to office, and shall be issued certificate of election following the time the election would have been canvassed:

T. Lynn Tompkins, Jr. – Mayor

Dave Meek – Council Member

Stephanie Housewright – Council Member

SECTION 2.

The May 4, 2024 General Municipal Election is canceled, and the Town Secretary is directed to cause a copy of the Order of Cancellation which is a part of this ordinance and attached as Exhibit A to be posted on Election Day at the polling places, used or that would have been used in the election.

SECTION 3.

It is declared to be the intent of the Town Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance is declared invalid by the judgment or decree of a court of competent jurisdiction, the invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the Town Council would have enacted them without the invalid portion.

SECTION 4.

This ordinance shall take effect upon its passage and so it is ordained.

PASSED AND APPROVED ON THIS THE 15th DAY OF APRIL, 2024.

APPROVED:

MAYOR

ATTEST:

TOWN SECRETARY

APPROVED AS TO FORM:

TOWN ATTORNEY

EXHIBIT A**ORDER OF CANCELLATION*****EJEMPLO DE ORDEN DE CANCELACION***

The Town Council of the Town of Cross Roads hereby cancels the election scheduled to be held on May 4, 2024 in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:

El Consejo de Town of Cross Roads por la presente cancela la eleccion que, de lo contrario, se hubiera celebrado el 4 Mayo 2024 de conformidad, con la Seccion 2.053(a) deCodigo de Elecciones de Texas. Los siguientes candidatos han sido certificados como candidatos z,nicos y por la presente quedan elegidos como se haya indicado a continuacion:

Candidate (Candidato)	Office Sought (Cargo al que presenta candidature)
T. Lynn Tompkins, Jr.	Mayor
Dave Meek	Council Member
Stephanie Housewright	Council Member

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

El Dia de las Elecciones se exhibira una copia de esta orden en todas las mesas electorates quese hubieran utilizado en la eleccion.

Issued this the 15th day of April, 2024.



Meeting Date:

April 15, 2024

Agenda Item:

Consider approval of a resolution amending the regular meeting schedule for 2024.

Prepared by:

Kristi Gilbert, Town Administrator

Description:

Section 22.038(a) of the Texas Local Government Code states “the governing body of the municipality shall meet at the time and place determined by a resolution adopted by the governing body.” The attached resolution will amend the regular meetings for 2024 by moving the May meeting date to Monday, May 13, 2024. Note some meeting dates are off schedule due to holidays or election requirements.

Recommended Action:

Staff recommends approval.

Attachments:

Proposed Resolution

**TOWN OF CROSS ROADS
RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CROSS
ROADS, TEXAS AMENDING REGULAR TOWN COUNCIL MEETINGS
FOR THE 2024 CALENDAR YEAR AND PROVIDING AN EFFECTIVE
DATE.**

WHEREAS, Section 22.038(a) of the Texas Local Government Code provides that the governing body of the municipality shall meet at the time and place as determined by a resolution adopted by the governing body.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF CROSS ROADS, TEXAS:

SECTION 1.

That the Town Council will conduct regular meetings at 6:00 p.m. in the Cross Roads Council Chambers located at 1401 FM 424, Cross Roads, Texas on the following dates:

1. Tuesday, January 16, 2024 – Moved due to Martin Luther King Jr. Day holiday
2. Monday, February 5, 2024
3. Tuesday, February 20, 2024 – Moved due to President's Day holiday
4. Monday, March 4, 2024
5. Monday, March 18, 2024
6. Monday, April 1, 2024
7. Monday, April 15, 2024
8. Monday, May 6, 2024
9. Monday, May 13, 2024 – Moved
10. Monday, June 3, 2024
11. Monday, June 17, 2024
12. Monday, July 15, 2024
13. Monday, August 5, 2024
14. Monday, August 19, 2024
15. Monday, September 16, 2024
16. Monday, October 7, 2024
17. Monday, October 21, 2024
18. Monday, November 4, 2024
19. Monday, November 25, 2024
20. Monday, December 9, 2024 – Moved due to holidays

SECTION 2.

That this Resolution shall take effect immediately from and after its adoption and it is so resolved.

PASSED AND APPROVED by the Town Council of the Town of Cross Roads, Texas, on this **15th day of April 2024.**

APPROVED:

T. Lynn Tompkins, Jr., Mayor

ATTEST:

Donna Butler, Town Secretary

APPROVED AS TO FORM:

Town Attorney



Meeting Date:

April 15, 2024

Agenda Item:

Consider approval of a resolution regarding the disposition of a police vehicle and associated equipment.

Prepared by:

Shaun Short, Police Chief

Description:

The department has a vehicle and associated emergency equipment ready to be actioned. The vehicle was received as part of the dissolution of the NEPD and has been in service as a front-line unit. The vehicles can no longer be used as front-line units and would be expected to have significant maintenance costs if retained.

The vehicle is being replaced by a 2023 model. The radios, radar and mobile video systems are repurposed in these new vehicles. The department will retain a marked 2018 for non-patrol use.

VIN #	Description
1GNLCDEC6JR199879	2018 Marked Tahoe #8418

Recommended Action:

Staff recommends approval of a resolution authorizing the sale of surplus property.

Attachments:

Resolution

**TOWN OF CROSS ROADS
RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE TOWN OF CROSS ROADS, TEXAS,
DECLARING CERTAIN PROPERTY AS SURPLUS AND AUTHORIZING
THE MAYOR, OR DESIGNEE TO EXECUTE SALE OR DISPOSAL OF
SAID PROPERTY.**

WHEREAS, the Town of Cross Roads, Texas (“Town”) is the owner of certain items of personal property more particularly described herein; and,

WHEREAS, it has been determined that the aforesaid personal property is not needed or required for the Town’s foreseeable needs, but still has some usefulness for the purpose it was originally intended and may or may not have valued and therefore is determined to be surplus property; and,

WHEREAS, the Town of Cross Roads desires to dispose of the surplus property identified herein and authorize the mayor or designee to sell or dispose of said property.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE
TOWN OF CROSS ROADS, TEXAS:**

Section 1. The above and foregoing premises are true and correct legislative findings, and they are incorporated herein and made a part hereof for all purposes.

Section 2. The Town declares the personal property described in Exhibit A is not needed or required for the Town’s foreseeable future but finds still has some usefulness for the purpose it was originally intended and may or may not have value and therefore declared as surplus property of the Town.

Section 3. The mayor, or designee, is hereby authorized to auction said personal property described in Section 2.

Section 4. If any section, paragraph, sentence, clause, phrase or word of this Resolution or the application thereof to any person or circumstance is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this Resolution, and the Town Council hereby declares that it would have passed such portions remaining despite invalidity or unconstitutionality.

Section 5. That this resolution, and the removal and appointment herein, shall take effective immediately from and after the date of its passage.

DULY PASSED by the Town Council of the Town of Cross Roads, Texas, on **the 15th day of April 2024.**

TOWN OF CROSS ROADS, TEXAS

T. Lynn Tompkins, Jr., Mayor

ATTEST

Donna Butler, Town Secretary

APPROVED AS TO FORM

Matthew C.G. Boyle, Town Attorney

EXHIBIT "A"

VIN #	Description
1GNLCDEC6JR199879	2018 Marked Tahoe #8418



Meeting Date:

April 15, 2024

Agenda Item:

Consider approval of an Interlocal Cooperative Agreement with Denton County for Shared Governance Communications and Dispatch Services.

Prepared by:

Shaun Short, Chief of Police

Description:

Staff is requesting the authorization of an interlocal cooperative agreement with Denton County to provide telecommunication and dispatch services to the Town of Cross Roads Police Department. The attached agreement is for the FY 2025 fiscal year in the amount of \$28,318.00. This is a \$376.00 increase over the FY 2024 amount of \$27,942. The increase is due to the general increase in the cost of doing business. This will be included in the FY 2025 budget.

Staff Recommended Action:

Staff recommends approval of the interlocal agreement.

Attachments:

Interlocal Agreement – Denton County

STATE OF TEXAS §
 §
 COUNTY OF DENTON §

**INTERLOCAL COOPERATION AGREEMENT FOR
 SHARED GOVERNANCE COMMUNICATIONS & DISPATCH SERVICES SYSTEM**

This Interlocal Cooperation Agreement for Shared Governance Communications and Dispatch Services System, hereinafter referred to as "Agreement", is made by and between Denton County, a political subdivision of the State of Texas, hereinafter referred to as the "County", and

Name of Agency: The Town of Cross Roads Police Department
--

hereinafter referred to as "Agency".

WHEREAS, the County is a duly organized political subdivision of the State of Texas engaged in the administration of county government and related services for the benefit of the citizens of Denton County, Texas; and

WHEREAS, the Agency is duly organized and operating under the laws of the State of Texas engaged in the provision of municipal government and/or related services for the benefit of the citizens of Agency; and

WHEREAS, parties agree that the utilization of combined communications and dispatch services system will be in the best interests of both the County and the Agency,

WHEREAS, the County and the Agency mutually desire to be subject to the provisions of the Interlocal Cooperation Act of the V.T.C.A. Government Code, Chapter 791; and

NOW THEREFORE, the County and the Agency, for the mutual consideration hereinafter stated, agree and understand as follows:

1. **PURPOSE.** The Denton County Sheriff ("Sheriff") has the facilities to provide emergency telecommunications and dispatch services throughout Denton County. The Agency wishes to utilize the Sheriff's available telecommunications and dispatch services ("Services") during the term of this agreement.

2. **ADVISORY BOARD.** The Denton County Sheriff's Office will establish an Advisory Board for the Shared Governance Communication and Dispatch System "Advisory Board". The membership of the board shall be the Chief of each Agency, or designee. The Advisory Board may advise and make recommendations to the Sheriff and the Sheriff's Office on matters relating to the Communications Center, as well as the recommendations for the Annual Agency Workload and Cost Statistics, within the limitations set forth in paragraph 6.1, herein.

3. **TERM OF AGREEMENT.** The initial term of this Agreement shall be for a one year period beginning **October 1, 2024** and ending on **September 30, 2025**.

4. **TERMINATION OF AGREEMENT.** Either party may terminate this agreement, with or without cause, after providing ninety (90) days written notice to the other party.

5. **ANNUAL SERVICE FEE.** Each Agency shall pay to the County a fee for services based on the workload generated by the Agency.

- 5.1. Agency shall pay to County the Total Amount on ***Exhibit “A”***.
- 5.2. The Agency shall complete ***Exhibit “A”***, Agency Payment Worksheet, to identify the payment terms preferred by Agency. Agency is responsible for sending payments to County
- 5.3. The fee for service will be based on the pro rata share of the workload generated by the Agency.
- 5.4. County agrees to provide Agency a proposed service fees for the next budget/fiscal year as agreed by the parties.
- 5.5. If this Agreement is terminated prior to the expiration of the term of the Agreement, payment shall be pro-rated by written agreement between the parties.
- 5.6. Dispatch costs for the upcoming fiscal year are calculated utilizing 50% of the approved Communications Budget for the current fiscal year and agency workload statistics from the previous fiscal year.

Agency workload percentages are calculated by:

- 5.6.1. Determining the agency’s percentage of total Calls For Service (CFS)
- 5.6.2. Determining the agency’s percentage of total Officer Initiated Activity (OIA)
- 5.6.3. Averaging the values from # 5.6.1 & # 5.6.2
- 5.6.4. Determining the percentage of OIA that is Mobile Data Computer (MDC) activity
- 5.6.5. Determining agency OIA that is not MDC Activity
- 5.6.6. Determining adjusted percentage of OIA that is MDC activity by dividing value of # 5.6.5 by total OIA
- 5.6.7. Determining agency CFS that are public requests by subtracting agency assists or mutual aid calls from the agency’s CFS
- 5.6.8. Determining adjusted percentage of total CFS that are public requests by dividing value of # 5.6.7 by total CFS
- 5.6.9. Determining agency workload percentage by calculating average of # 5.6.6 and # 5.6.8
- 5.6.10. Determining agency final cost by workload by multiplying value of # 5.6.9 against 50% of the approved Communications budget

6. **COUNTY SERVICES AND RESPONSIBILITIES.** The County agrees to provide the following services and responsibilities:

6.1 The Sheriff shall have the sole discretion as to the method of providing the Services including, but not limited to the order of response to calls, and shall be the sole judge as to the most expeditious and effective manner of handling and responding to calls for service or the rendering thereof. The Sheriff shall have the sole discretion as to the method and final decision regarding the annual workload and cost statistics. The Sheriff will devote sufficient time to insure the performance of all duties and obligations set forth herein.

6.2 County shall furnish full-time communications services including a twenty-four (24) hours a day, seven (7) days a week public safety answering point, radio services, dispatching services, or law enforcement transmission originating from AGENCY requesting law enforcement and fire

protection services and access to local, regional, state, and national data bases and telecommunications systems.

- 6.3 The services provided by County include the following:
 - 6.3.1 twenty-four (24) hours a day, seven (7) days a week public safety answering point;
 - 6.3.2 receiving emergency and routine calls for law enforcement, fire, and medical services;
 - 6.3.3 directing a response to said calls by dispatching the appropriate law enforcement, fire, and medical services;
 - 6.3.4 providing on-going communication support to the emergency personnel in the field; and
 - 6.3.5 updating, maintaining, and managing the County owned radio communications system, computer systems, support files, and resource materials necessary to accomplish the above.

6.4 County may add new Agencies not currently served by Denton County at the discretion of Denton County and the Denton County Sheriff's Office.

7. **AGENCY RESPONSIBILITIES.** The Agency agrees to the following responsibilities:

- 7.1 Providing accurate current GIS data of the corporate limits and extraterritorial jurisdiction of the Agency.
- 7.2 Furnish County with a current list of all Officers and Reserves authorized by Agency to use the communications system.
- 7.3 Agency is responsible for the costs and upgrades associated with maintaining Agency's communication equipment.
- 7.4 Agency agrees to abide by all laws of the United States and the State of Texas and all present or hereafter approved rules, policies and procedures of TLETS, NLETS, TCIC, NCIC and any other system now or in the future associated with TLETS concerning the collection, storage, processing, retrieval, dissemination and exchange of information for criminal justice purposes
- 7.5 Adherence to all Sheriff's Office communications rules and regulations.
- 7.6 Agency agrees to provide all necessary and required TLETS paperwork. See ***Exhibit "B"***.
- 7.7 Appoint representative and agree to participate in the Advisory Board.
- 7.8 Agency is responsible for sending payments to County as more fully described in ***Exhibit "A"*** to this Agreement.

8. **AGREEMENT.** The parties acknowledge they have read and understand and intend to be bound by the terms and conditions of this Agreement. This Agreement contains the entire understanding between the parties concerning the subject matter hereof. No prior understandings, whether verbal or written, between the parties or their agents are enforceable unless included in writing in this agreement. This Agreement may be amended only by written instrument signed by both parties.

9. **AGREEMENT LIASONS.** Each party to this agreement shall designate a Liaison to insure the performance of all duties and obligations of the parties. The Liaison for each party shall devote sufficient time and attention to the execution of said duties on behalf of the Party to ensure full compliance with the terms and conditions of this Agreement.

10. **ASSIGNMENT.** Neither party shall assign, transfer, or sub-contract any of its rights, burdens, duties, or obligations under this Agreement without the prior written permission of the other party to this Agreement.

11. **AGENCY LIABILITY.** The Agency understands and agrees that the Agency, its employees, servants, agents, and representatives shall at no time represent themselves to be employees, servants, agents, and/or representatives of the County. The Agency shall not be required to indemnify nor defend County for any liability arising out of the wrongful acts of employees or agents of County to the extent allowed by Texas law.

12. **COUNTY LIABILITY.** The County understands and agrees that the County, its employees, servants, agents, and representatives shall at no time represent themselves to be employees, servants, agents, and/or representatives of the Agency. The County shall not be required to indemnify nor defend Agency for any liability arising out of the wrongful acts of employees or agents of Agency to the extent allowed by Texas law.

13. **DISPUTES/RECOURSE.** County and Agency agree that any disputes or disagreements that may arise which are not resolved at the staff level by the parties should be referred to the Appointed Liaisons for each entity. Any further disputes arising from the failure of either Agency or County to perform and/or agree on proportionate reduction in fees shall be submitted to mediation, with the parties splitting the mediation fees equally. It is further agreed and understood that the scope of matters to be submitted to dispute mediation as referenced above is limited to disputes concerning sufficiency of performance and duty to pay or entitlement, if any, to any reduced fee or compensation. Any other disputes or conflicts involving damages or claimed remedies outside the scope of sufficiency of performance and compensation adjustment shall be referred to a court of competent jurisdiction in Denton County, Texas.

14. **EXHIBITS.** Attached hereto, and referred to elsewhere in this Agreement are the following Exhibits, which are hereby incorporated by reference.

Exhibit A	Agency Payment Worksheet
Exhibit B	TEXAS LAW ENFORCEMENT TELECOMMUNICATION SYSTEM (TLETS) NON - TWENTY-FOUR HOUR TERMINAL AGENCY AGREEMENT

15. **MULTIPLE ORIGINALS.** It is understood and agreed that this Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes.

16. NOTICES. All notices, demands or other writings may be delivered by either party by U.S. First Class Mail or by other reliable courier to the parties at the following addresses:

County:	1	Denton County Judge Denton County Commissioners Court 1 Courthouse Drive, Ste 3100 Denton, Texas 76208
	2	Denton County Sheriff Denton County Sheriff's Office 127 N. Woodrow Lane Denton, Texas 76205
	3	Assistant District Attorney Counsel to the Sheriff 127 N. Woodrow Lane Denton, Texas 76205

Name of Agency:	The Town of Cross Roads Police Department
Contact Person	Chief Shaun Short
Address	1401 FM 424
City, State, Zip	Cross Roads, TX 76227
Telephone	940-441-4226
Email	s.short@crossroadstx.gov

17. SEVERABILITY. The validity of this Agreement and/or any of its terms or provisions, as well as the rights and duties of the parties hereto, shall be governed by the laws of the State of Texas. Further, this Agreement shall be performed and all compensation payable in Denton County, Texas. In the event that any portion of this Agreement shall be found to be contrary to law, it is the intent of the parties hereto that the remaining portions shall remain valid and in full force and effect to the extent possible.

18. THIRD PARTY. This Agreement is made for the express purpose of providing communications and dispatch services, which both parties recognize to be a governmental function. Except as provided in this Agreement, neither party assumes any liability beyond that provided by law. This Agreement is not intended to create any liability for the benefit of third parties.

19. VENUE. This agreement will be governed and construed according to the laws of the State of Texas. This agreement shall be performed in Denton County, Texas.

20. WAIVER. The failure of County or Agency to insist upon the performance of any term or provision of this Agreement or to exercise or enforce any right herein conferred, or the waiver of a breach of any provision of this Agreement by either party, shall not be construed as a waiver or relinquishment to any extent of either party's right to assert or rely upon any such term or right, or future breach of such provision, on any future occasion.

21. AUTHORIZED OFFICIALS. Each party has the full power and authority to enter into and perform this Agreement. The persons executing this Agreement represent they have been properly authorized to sign on behalf of their governmental entity.

22. **CURRENT FUNDS.** All payments made by Agency to County pursuant to this Agreement shall be from current revenues available to Agency.

23. **DISPATCH & COMMUNICATION RECORDS.** The parties acknowledge that the Denton County Sheriff's Office may release dispatch and communication records of Agency pursuant to the Texas Public Information Act until such a time that the parties agree to transfer such responsibility to Agency.

DENTON COUNTY, TEXAS

AGENCY

 Andy Eads, County Judge
 Denton County Commissioners Court
 1 Courthouse Drive, Ste 3100
 Denton, Texas 76208
 (940)349-2820

 Shaun Short, Police Chief
 The Town of Cross Roads Police Department
 1401 FM 424
 Cross Roads, TX 76227
 (940)441-4226

EXECUTED duplicate originals on this

EXECUTED duplicate originals on this

Date: _____

Date: _____

Approved as to content:

Approved as to form:

 Denton County Sheriff's Office

 Attorney for Agency

Approved as to form:

 Assistant District Attorney
 Counsel to the Sheriff

2024-25 Budget Year
Denton County Sheriff's Office
911 Dispatch Agreement
Agency Payment Worksheet / Invoice

Agency:	The Town of Cross Roads Police Department
Payment Contact Person:	Chief Short and/or K. Gilbert
Phone Number:	940-441-4226
Email(s):	s.short@crossroadstx.gov and/or k.gilbert@crossroadstx.gov
Address:	1401 FM 424
City, State, Zip	Cross Roads, TX 76227
AGENCY TOTAL AMOUNT DUE	\$28,318.00

Agency Should Include this Worksheet with Each Payment Sent to Denton County.

Make checks payable to:	Denton County
Mail payments to:	911 Dispatch Agreement Payments Denton County Sheriff's Office Attn: Sherry Cochran 127 N. Woodrow Lane Denton, Texas 76205

Payment Plan Options

Agency MUST
Select One
Payment Option

1	<input type="checkbox"/>	One Annual Payment (100%)
2	<input type="checkbox"/>	Two Payments (50%)
3	<input type="checkbox"/>	Four Payments (25%)
4	<input type="checkbox"/>	Twelve Monthly Payments
5	<input type="checkbox"/>	Other Payment Option

TEXAS LAW ENFORCEMENT TELECOMMUNICATION SYSTEM (TLETS)
NON - TWENTY-FOUR HOUR TERMINAL AGENCY AGREEMENT 2024-2025

Twenty-Four Hour Terminal Agency	DENTON COUNTY SHERIFF’S OFFICE
Non Twenty-Four Hour Terminal Agency	The Town of Cross Roads Police Department

This document constitutes an agreement between the following parties:

The Twenty-Four Hour Terminal Agency agrees to make entries into the Texas Crime Information Center (TCIC) and the National Crime Information Center (NCIC) computers for the Non Twenty-Four Hour Terminal Agency.

All records must be entered with the Twenty-Four Hour Agency’s ORI, and all case reports and original warrants must be held at the Twenty-Four Hour Agency for hit confirmation purposes.

The Non Twenty-Four Hour Agency agrees to abide by all laws of the United States and the State of Texas and all present or hereafter approved rules, policies and procedures of TLETS, NLETS, TCIC, NCIC and any other system now or in the future associated with TLETS concerning the collection, storage, processing, retrieval, dissemination and exchange of information for criminal justice purposes.

The Twenty-Four Hour Agency reserves the right to suspend service to the Non Twenty-Four Hour Agency which may include canceling of records entered for the Non Twenty-Four Hour Agency when applicable policies are violated. The Twenty-Four Hour Agency may reinstate service following such instances upon receipt of satisfactory assurances that such violations have been corrected.

In order to comply with NCIC policies established by the NCIC Advisory Policy Board, the Non Twenty-Four Hour Agency agrees to maintain accurate records of all TCIC/NCIC entries made through the Twenty-Four Hour Agency and to immediately notify the Twenty-Four Hour Agency of any changes in the status of those reports to include the need for cancellation, addition, deletion or modification of information. The Twenty-Four Hour Agency agrees to enter, update and remove all records for the Non Twenty-Four Hour Agency on a timely basis, as defined by NCIC.

In order to comply with NCIC Validation requirements, the Non Twenty-Four Hour Agency agrees to perform all validation procedures as required by NCIC on all records entered through the Twenty-Four Hour Agency.

Either the Twenty-Four Hour Agency or the Non Twenty-Four Hour Agency may, upon thirty days written notice, discontinue this agreement.

To the extent allowed by the laws of the State of Texas, the Non Twenty-Four Hour Agency agrees to indemnify and save harmless the Twenty-Four Hour Agency as well as the DPS, its Director and employees from and against all claims, demands, actions and suits, including but not limited to any liability for damages by reason of or arising out of any false arrests or imprisonment or any cause of the Non Twenty-Four Hour Agency or its employees in the exercise of the enjoyment of this Agreement.

In witness whereof, the parties hereto caused this agreement to be executed by the proper officers and officials.

DENTON COUNTY SHERIFF’S OFFICE

AGENCY

Signature: _____

By: Tracy Murphree

Title: Denton County Sheriff

Date: _____

Signature: _____

By: Shaun Short

Title: Police Chief

Date: _____



Meeting Date:

April 15, 2024

Agenda Item:

Consider approval of an Amendment of the Professional Services Agreement between the Town of Cross Roads and SAFEbuilt, Texas, LLC.

Prepared by:

Rodney Patterson, Building Official

Description:

On May 18, 2021, the Town executed a professional services agreement with SAFEbuilt Texas, LLC for the plan review, permitting and inspections for on-site sewage systems. In 2022, the Town Council approved Amendment One to add field inspections for building permits to the contract. For the past 10 plus years, the Town has used an individual person who was contracted by the Town to perform plan review, permitting and inspections for all fire permits as well as yearly fire inspections for existing businesses. At this time, due to the current number of businesses and several other larger projects under current consideration, including the new Denton ISD High School project, Staff feels that it would be prudent to consider adding fire plan review, permitting and inspections to our current contract with SAFEbuilt. This contract will ensure development projects receive the time and attention they require.

If approved, the transition would take place as new permits are submitted. The Building Official would oversee the intake, plan review, permitting and inspection processes and the associated reviews and inspections would be performed by SAFEbuilt under Rodney's oversight. Since Staff will still be involved in the permitting process, we expect to see the same level of professional customer service.

Fees associated with the agreement are passed on to the developer through fees established in our fee schedule.

Staff Recommended Action:

Staff recommends approval of Amendment Two of the Professional Services Agreement.

Attachments:

Proposed Agreement

**SECOND AMENDMENT OF
AGREEMENT FOR PROFESSIONAL SERVICES
BETWEEN TOWN OF CROSS ROADS, TEXAS
AND SAFEbuilt TEXAS, LLC**

THIS SECOND AMENDMENT OF AGREEMENT FOR PROFESSIONAL SERVICES is made effective as of the date of the last signature below by and between the Town of Cross Roads, Texas (Municipality) and SAFEbuilt Texas, LLC, a wholly owned subsidiary of SAFEbuilt, LLC, (Consultant). Municipality and Consultant shall be jointly referred to as the "Parties".

This Amendment shall be effective on the latest date fully executed by both Parties.

RECITALS AND REPRESENTATIONS

WHEREAS, Parties entered into an Agreement for Professional Services (Agreement), by which both Parties established the terms and conditions for service delivery on May 18, 2021; and

WHEREAS, Parties Amended Agreement on January 26, 2022; and

WHEREAS, Section 2 of the Agreement provides that no changes shall be binding absent a written Agreement or Amendment executed by both Parties; and

WHEREAS, the Parties seek to amend the Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the Parties agree as follows:

1. The above recitals are acknowledged as true and correct and are incorporated herein.
2. Agreement Section 23 – Notices, shall be modified as follows, hereto incorporated:
 - a. All notices and communications under this Agreement shall be sent to the Consultant at the following address:

SAFEbuilt, LLC
ATTN: Joe DeRosa, CRO
444 North Cleveland, Suite 444
Loveland, CO 80537
Email: jderosa@safebuilt.com
3. Agreement Exhibit A – List of Services and Fee Schedule, shall be amended to add Fire Services for Plan Review, Inspections and Annual Inspections per the scope and fee table below.
 - a. Plan Review for fire projects shall be performed within ten (10) days of notification by the Municipality.
 - b. Inspection requests for fire projects received from the Municipality by 4pm will be completed the next business day.
 - c. All reasonable effort shall be made by the Consultant to perform plan reviews and inspections when, at the request of the Municipality, there is a need for immediate services.
 - d. Fire Plan Review services are invoiced 100% of the listed fee at the time of plan review completion.
 - e. Fire Inspection services are invoiced 100% at the time of the first inspection completed.

Fire System Valuation	Plan Review Fee	Inspection Fee
\$1 to \$6,250	\$190	\$285
\$6,251 to \$250,000	\$230	\$345
\$250,001 to \$500,000	\$310	\$465
\$500,001 to \$1,000,000	\$440	\$660
\$1,000,001 to \$3,000,000	\$620	\$930
\$3,000,001 and up	\$1,940 plus \$0.10 for each additional \$1,000.00	\$2,910 plus \$0.15 for each additional \$1,000.00

Miscellaneous Fire Service Plan Reviews (based on flat fees)	
Underground Fire Code Plan Review	\$ 275 per plan review
Life Safety Plan Review	\$ 125 per plan review
Miscellaneous Fire Service Inspections (based on flat fees)	
Annual - Day Care, Foster Home, Commercial, Multi-Family	\$ 125
Annual - Nursing Home, Assisted Living, School	\$ 250
Certificate of Occupancy	\$ 125 per hour (1-hour min)
Re-Inspection	\$ 150
Underground Inspection	\$ 400

4. All other conditions and terms of the original Agreement and First Amendment not specifically amended herein, shall remain in full force and effect.

IN WITNESS HEREOF, the undersigned have caused this Amendment to be executed in their respective names on the dates hereinafter enumerated.

SAFEbuilt TEXAS, LLC – A SAFEbuilt COMPANY

By: *Gary Amato*
Name: Gary Amato
Title: CAO
Date: 4/5/24

TOWN OF CROSS ROADS, TEXAS

By: _____
Name: _____
Title: _____
Date: _____



Fire Prevention Services



Item 15, Page 4 of 5

For over 30 years, SAFEbuilt has been partnering with communities to keep them safe. Our experts help protect both life and property by ensuring buildings meet the codes and requirements unique to your community.

Enhancing Communities. Protecting Lives.

Leverage our team of experts through all phases of your communities development on a full-time, on-call, or project basis: before construction, during construction, and ongoing fire deterrence and compliance. With a wide range of project experience ranging from airline hangars, commercial buildings, and multi-family units, our team works alongside local fire departments to ensure buildings and fire safety systems are up to code.

We offer a complete range of services that can be customized to your needs, including:



**Life Safety &
Plan Reviews**



Inspections



**Additional
Fire Prevention Services**

Life Safety & Plan Review

- ✓ Fire Site Plans
- ✓ Fire Alarm Plans
- ✓ Fire Sprinkler Plans

Inspections

- ✓ Automatic Sprinkler & Fire Extinguishing Systems
- ✓ Fire Alarm Systems
- ✓ Fire Mains & Pumps
- ✓ Storage Tanks

Additional Fire Prevention Services

- ✓ Annual Inspections of Schools & Commercial Properties
- ✓ Fire Education Programs
- ✓ Property Loss Mitigation, Consultation, & Inspection



Let's talk about how we can help bring your community to life!

Check out more projects at SAFEbuilt.com



Volvo Project
Northlake, TX

The SAFEbuilt team performed Fire Plan Reviews for the 126,014 sq ft Volvo Project located in Northlake, TX. The scope of work included revising the existing spec office and warehouse dock packages and was finished late December, 2023.



TxDOT Project
Austin, TX

The SAFEbuilt team performed Fire Inspections for the Texas Department of Transportation Stassney Campus located in Austin, TX.

GET IN TOUCH

Craig A Rush, PMP
469.836.7587
crush@safebuilt.com





Meeting Date:

April 15, 2024

Agenda Item:

Presentation and consideration of the Town of Cross Roads Annual Financial Report for the year ended September 30, 2023.

Prepared by:

Kristi Gilbert, Town Administrator

Description:

Texas Local Government Code Sections 103.001 through 103.002 require a municipality to have their records audited annually by a certified public accountant who is licensed in the state or a public accountant who holds a permit to practice from the Texas State Board of Public Accountancy. Previously, the Town's audits were prepared by Bill Spore. In Fiscal Year 2021, Mr. Spore provided bookkeeping services related to the audit and coordinated with MWH Group, P.C. to prepare the audit. The Town continued with MWH Group, P.C. for Fiscal Year 2022 and Fiscal Year 2023. Valerie Halverson with MWH Group will be at the meeting to present the audit findings. Attached is a draft copy of the audited financials.

The FY 2023 audit did not identify any deficiencies in internal controls or material weaknesses. It should be noted that the audit includes the resolution of the single significant deficiency that was identified in the FY 2022 audit.

Recommended Action:

Staff recommends acceptance of the Fiscal Year 2023 Audited Financial Statements

Attachments:

Draft Audited Financial Statements for acceptance



April 8, 2024

To the Honorable Mayor and
Members of the Town Council
Town of Cross Roads, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Cross Roads, Texas for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 2, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Cross Roads, Texas are described in Note 1 to the financial statements. In 2023, the Town implemented GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*, which establishes a comprehensive accounting framework for technology-related assets and services. This policy is grounded in the principle that modern technological assets and services are integral to the operational infrastructure of the Town. There were no significant adjustments as a result of the implementation of this standard. We noted no transactions entered into by the Town of Cross Roads, Texas, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Management's estimate of the depreciable lives and residual value of capital assets is based on historical experience in collections. We evaluated the key factors and assumptions used to develop the depreciable lives and residual value of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of its net pension liability and total OPEB liability are based on reports received from the Texas Municipal Retirement System (TMRS). The net pension liability and total OPEB liability reported by TMRS is based on actuarial valuations that utilize various assumptions including the remaining amortization period, discount rate, expected rates of investment return, salary increases, payroll growth rates and mortality rates. The financial statements of the TMRS plan were audited by CliftonLarsonAllen,

Honorable Mayor and Members of the Town Council
Town of Cross Roads, Texas
April 8, 2024

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LLP. These financial statements received unmodified opinions. We evaluated the audited financial statements, census data submitted by the Town to TMRS and the Town's controls over the census submission process that were used to develop the estimate of its net pension liability and total OPEB liability to determine that the estimate is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosures of the defined benefit pension plan and postemployment benefits other than pensions (OPEB) in Notes 8 and 9 to the financial statements are based on various reports provided by TMRS. The reports are based on the audited financial statements of the pension plan and actuarial reports provided by a third party.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached "adjusting journal entries report" summarizes misstatements detected as a result of audit procedures and corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 8, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Honorable Mayor and Members of the Town Council
Town of Cross Roads, Texas
April 8, 2024

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Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Budgetary Comparison Schedule – General Fund, and Schedule of Actuarial Liabilities and Funding Progress, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of Town Council and management of Town of Cross Roads, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MWH Group, P.C.

MWH GROUP, P.C.
Certified Public Accountants

Client: **607100 - Town of Cross Roads**
Engagement: **09.23 - Town of Cross Roads**
Period Ending: **9/30/2023**
Trial Balance: **D-00 - GASB Fund Trial Balance**
Workpaper: **D-01-01 - AJE - Cross Roads**
Fund Level: **Multiple**
Index: **GOV, PRO, FID|PPT, FID|INV, FID|PEN, FID|AGY, FID|NMF, OTH**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To adjust beginning fund balance to actual.			
100-30100	Fund Balance	616.42	
100-27000	Developer Deposits		616.42
Total		616.42	616.42
Adjusting Journal Entries JE # 4			
To remove FY2022 Due to MDD balance for payment rec'd in FY2023.			
100-40304	MDD Contribution	6,090.75	
100-22012	Due to MDD		6,090.75
Total		6,090.75	6,090.75
Adjusting Journal Entries JE # 5			
To remove FY2022 Due to General Fund balance for payment made in FY2023.			
210-20105	Due to General Fund	6,090.75	
210-110-53007	Administrative Expenses		6,090.75
Total		6,090.75	6,090.75
Adjusting Journal Entries JE # 6			
To adjust deferred CLFRF grant funds and grant revenue for funds expended in FY2023.			
510-21200	Deferred Revenue	114,205.01	
510-40450	Grant Revenue		114,205.01
Total		114,205.01	114,205.01
Adjusting Journal Entries JE # 7			
To adjust deferred CARES act grant funds to \$0.			
100-24016	CARES Act Funds	582.81	
100-40425	Reimburse Services		582.81
Total		582.81	582.81
Adjusting Journal Entries JE # 11			
To amortize the right-to-use assets held under GASB 87 leases.			
810-29100	Investment in Fixed Assets	40,748.88	
810-16700	Accumulated Amortization RTU Assets		40,748.88
Total		40,748.88	40,748.88
Adjusting Journal Entries JE # 16			
To reclassify the debit accounts payable balance to due to/due froms for the OpenGov annual fee that was paid by Court Technology but moved to General Fund.			
100-20100	Accounts Payable Consolidated	6,900.00	
240-12100	Due From General	6,900.00	
100-22240	Due to Court Technology		6,900.00
240-20100	Accounts Payable Consolidated		6,900.00
Total		13,800.00	13,800.00
Adjusting Journal Entries JE # 17			
To reclassify ICSC payment to accounts payable, instead of a credit in receivables.			
210-11090	New Municipal Development Fund	1,625.00	
210-20100	Accounts Payable Consolidated		1,625.00
Total		1,625.00	1,625.00
Adjusting Journal Entries JE # 18			
To record fixed assets (CIP) additions identified in Capital Outlay testing.			
810-16800MWH	Construction in Progress	48,411.02	
810-29100	Investment in Fixed Assets		48,411.02
Total		48,411.02	48,411.02

Adjusting Journal Entries JE # 19

To reclass infrastructure to CIP and Furniture & Fixtures, and adjust accumulated depreciation to actual at 9/30/2023.

810-16200	Furniture & Fixtures	23,672.00	
810-16600	Accumulated Depreciation	5,705.00	
810-16800MWH	Construction in Progress	522,094.00	
810-16500	Infrastructure		545,766.00
810-29100	Investment in Fixed Assets		5,705.00
Total		551,471.00	551,471.00

Adjusting Journal Entries JE # 22

To clear prepaid expenses for FY2023.

100-110-51216	Employee Health Benefits	5,835.04	
100-110-53045	Lease and CAM Pmts - Town Hall	5,757.02	
100-310-51216	Employee Health Benefits	6,551.18	
100-14010	Prepaid Expenses		18,143.24
Total		18,143.24	18,143.24

Total Adjusting Journal Entries**801,784.88****801,784.88****Total All Journal Entries****801,784.88****801,784.88**

TOWN OF CROSS ROADS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023



**TOWN OF CROSS ROADS, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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Financial Section

Independent Auditor's Report on Financial Statements

Town Council
Town of Cross Roads, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Cross Roads, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Cross Roads, Texas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Cross Roads, Texas, as of September 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Budgetary Comparison Schedule – General Fund, Texas Municipal Retirement System Schedule of Changes in Net Pension Liability and Related Ratios, Texas Municipal Retirement System Schedule of Contributions, and Texas Municipal Retirement System Schedule of Changes in Total OPEB Liability and Related Ratios on pages 5 through 13 and 42 through 47, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary

information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Cross Roads, Texas' basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2024, on our consideration of the Town of Cross Roads, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Cross Roads, Texas's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Cross Roads, Texas's internal control over financial reporting and compliance.

Respectfully submitted,

MWH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas
April 8, 2024

TOWN OF CROSS ROADS, TEXAS

TOWN OFFICIALS

September 30, 2023

MAYOR **T. Lynn Tompkins Jr.**

MAYOR PRO TEM **David Meek**

COUNCIL MEMBERS **Ron King**

Chris Paus

Stephanie Housewright

Steve Zuczek

ADMINISTRATOR **Kristi Gilbert**

SECRETARY **Donna Butler**

ATTORNEY **Matthew C. G. Boyle**



Town of Cross Roads
 3201 US 380, Suite 105
 Cross Roads, Texas 76227
 940-365-9693 office | 469-375-5905 fax
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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Cross Roads, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended September 30, 2023. The information provided here should be used in conjunction with the basic financial statements.

Management's discussion and analysis ("MD&A") has been designed to [1] assist readers and interested parties in focusing on significant financial issues [2] provide an overview of the Town's financial activity, [3] identify changes in the Town's financial position, including its ability to address the next and subsequent years challenges, [4] identify material deviations from the approved budgets adopted by the Town Council (those charged with governance), and [5] identify individual fund issues or concerns.

The MD&A focuses on the current year's activity, resulting changes and currently known facts, you are encouraged to read it in conjunction with the basic financial statements including notes thereto, required supplemental information, and other supplementary data provided below.

FINANCIAL HIGHLIGHTS

- The Town's government-wide assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at September 30, 2023, by \$12,508,762, an increase of \$1,041,594 from September 30, 2022.
- The Town's governmental fund balance increased \$791,641 during the 2023 fiscal year to a balance of \$6,502,588.
- The Town's capital assets, reported at cost less accumulated depreciation, total \$6,736,461 at September 30, 2023.

USING THIS ANNUAL REPORT

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Reporting the Town as a Whole - Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The Statement of Net Position (page 14) presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities (page 15) presents information showing how the Town's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences). Capital grant funds are reported as revenues in the Statement of Activities.

The Town currently only provides Governmental type activities. Governmental activities include basic services such as fire, ambulance, inspection, parks, streets, and general administration. Permit revenues, sales taxes, and franchise fees finance most of these activities. The Town does not assess or collect a property tax. The Town does not provide any Business-type activities such as water or sewer systems and related fees.

Reporting the Town's Most Significant Funds

Fund Financial Statements

All of the Town's activities are accounted for in a governmental fund, the General Fund. Governmental funds focus on how money flows into and out of the funds and the balances left at the end of the year that is available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements, the Balance Sheet (page 16) and the Statement of Revenues, Expenditures and Changes in Fund Balance (page 18) provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 20.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A portion of the Town's net position is its investment in capital assets, (land, building, equipment and infrastructure.) The Town uses these capital assets to provide services to the Town's citizens; consequently, these assets are not available for future spending. It is also significant that the Town does not have any long-term debt and it does not levy property taxes.

The Town's net position as of September 30, 2023, and 2022 are as follows:

Table A-1
Town's Net Position

	2023	2022
Current and other assets	\$ 6,909,687	\$ 6,306,227
Capital assets, net	6,736,461	6,564,521
Total assets	<u>13,646,148</u>	<u>12,870,748</u>
 Total deferred outflows of resources	 <u>143,366</u>	 <u>71,924</u>
 Current liabilities	 569,878	 708,728
Long-term liabilities	598,401	642,686
Net pension and OPEB liability	42,028	11,420
Total liabilities	<u>1,210,307</u>	<u>1,362,834</u>
 Total deferred inflows of resources	 <u>70,445</u>	 <u>112,670</u>
 Net position		
Net investment in capital assets	6,072,828	5,827,269
Restricted	1,382,383	963,143
Unrestricted	5,053,551	4,676,756
Total net position	<u>\$ 12,508,762</u>	<u>\$ 11,467,168</u>

The Town's net position totals \$12,508,762, including liquid assets (cash and receivables less accounts payable) of \$6,869,563. The Town also has significant investment in capital assets, (land, building, equipment, and infrastructure.) The Town uses these capital assets to provide services to the Town's citizens; consequently, these assets are not available for future spending. These capital assets represent 49% of the Town's total assets.

Analysis of Town's Operations

The results of the Town's operations for the years ended September 30, 2023 and September 30, 2022, were as follows:

Table A-2
Changes in Net Assets

	2023	2022
Revenues		
Program revenues:		
Charges for services	\$ 595,585	\$ 697,593
Grants and donations	143,339	104,531
General revenues:		
Sales and beverage taxes	3,766,486	3,853,870
Franchise fees	233,397	179,783
Interest income	142,541	15,599
Transfers from dissolution	-	467,036
Other	13,843	-
Gain on sale of assets	-	24,867
Total revenues	<u>4,895,191</u>	<u>5,343,279</u>
Expenses		
Administration	1,647,644	1,644,783
Municipal court	57,258	58,814
Police	1,373,989	1,301,253
Parks and recreation	39,734	36,981
Community development	400	600
Inspection	41,799	35,435
Public works	692,773	586,932
Total expenses	<u>3,853,597</u>	<u>3,664,798</u>
Increase in net position	<u>\$ 1,041,594</u>	<u>\$ 1,678,481</u>

Charges for services include municipal court fines, developer/subdivision fees, building permit, inspection fees, and miscellaneous revenues. These fees decreased 15% in 2023 due to a decrease in municipal court fees.

Grant and donation revenues in 2023 include \$114,405 in Covid-19 related grant revenues, founders day donations of \$22,511, and other contributions of \$6,423.

The Town's sales and beverage tax revenues decreased \$87,384, or 2%, under 2022 sales and beverage tax revenues. Highway 380 is undergoing a significant expansion project, including lane closures, which has had some negative impacts on the businesses along Highway 380.

The interlocal agreement between the Town and the City of Krugerville, which created the Northeast Police Department (NEPD) and the Northeast Municipal Court (NEMC) in 2013, was set to expire on September 30, 2022. On March 26, 2021, the City of Krugerville served the Town of Cross Roads with a Notice of Termination effective on September 30, 2021. The NEPD and NEMC began liquidating and transferring their assets to the two Municipalities during September 2021. Assets, at historic cost, of \$148,554 were transferred to the Town in 2021. The final transfers were made during fiscal year 2022 at a historic cost of \$467,036.

Fiscal year 2023 public works increased \$105,841 during the fiscal year. This increase is primarily due to increased drainage improvement projects.

An analysis of the Town's significant general government and public safety expenditures in 2023 and 2022 is as follows:

Table A-3
General Government Expenses

	<u>2023</u>	<u>2022</u>
Administration:		
Personnel and benefits	\$ 595,417	\$ 519,199
Supplies	8,959	11,504
Contractual services	833,663	808,915
Maintenance	17,081	7,750
Municipal court:		
Personnel and benefits	11,501	6,588
Supplies	2,851	4,981
Contractual services	25,473	20,783
Minor equipment	-	1,250
Police:		
Personnel and benefits	1,163,728	1,046,823
Supplies	52,755	81,398
Contractual services	105,284	120,608
Maintenance	49,224	29,729

GOVERNMENTAL FUND ANALYSIS

The focus of the Town's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements; in particular, unreserved fund balance may serve a measure of a government's net resources available for spending at the end of the fiscal year.

General Fund revenues totaled \$4,261,528 in 2023 compared to \$4,163,498 in 2022. This increase is primarily due to the recognition of grant revenue totaling \$114,205, as the Town spent down ARPA funds during 2023.

General Fund expenses totaled \$3,906,464 in 2023 compared to \$2,983,404 in 2022. In 2023, capital outlay increased significantly as the Town invested in road improvements.

An analysis of the Town's significant general government and public safety expenditures in 2023 and 2022 is as follows:

General Fund administration expenses increased \$107,752, and police expenses increased \$92,433 during fiscal year 2023.

Total general fund-fund basis operating revenues exceeded fund basis operating expenditures in 2023 by \$592,715 in 2023 and the Town's general fund balance increased to \$5,198,578.

The Town has the following restricted and committed governmental fund balances at September 30, 2023:

Table A-3
Restricted/Committed Net Assets

Restricted/Committed to:	
Municipal Development District	\$ 1,226,057
Capital improvements	90,328
Legal contingency fund	516,382
Municipal court	69,762
Parks	90,388
Public safety	709,735
Roads	1,352,944
Villages of Cross Roads PID #1	<u>8,191</u>
 Total restricted/committed	 <u><u>\$ 4,063,787</u></u>

General Fund (Operating) Budgetary Highlights

A comparison of actual operating revenues and operating expenditures to final budgeted revenues and expenditures is as follows:

Table A-4
General Fund (Operating) Budgetary Highlights

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Total operating revenues	<u>\$ 3,811,295</u>	<u>\$ 4,074,496</u>	<u>\$ 263,201</u>
Operating expenditures:			
Administration	1,504,979	1,455,120	49,859
Municipal court	48,718	39,825	8,893
Police	1,428,500	1,370,991	57,509
Parks and recreation	32,000	20,472	11,528
Community development	2,000	400	1,600
Inspections	57,500	41,799	15,701
Public works	<u>116,000</u>	<u>96,026</u>	<u>19,974</u>
Total operating expenditures	<u>3,189,697</u>	<u>3,024,633</u>	<u>165,064</u>
Transfers and other sources:			
Transfers	<u>(445,740)</u>	<u>(457,148)</u>	<u>(11,408)</u>
Excess of operating revenues over operating expenditures	<u>\$ 1,067,338</u>	<u>\$ 592,715</u>	<u>\$ 416,857</u>

CAPITAL ASSETS

The Town's investment in capital assets as of September 30, 2023, amounts to \$6,736,461 (net of depreciation). The investment in capital assets includes land, buildings, parks, equipment, and infrastructure. Capital additions for 2023 included drainage improvements of \$570,505, office equipment and building improvements of \$33,770, park equipment of \$7,546, and police equipment of \$194,650.

A schedule of capital assets is as follows:

	Capital Assets at Year End Net of Accumulated Depreciation	
	2023	2022
Land	\$ 869,292	\$ 869,292
Construction in progress	570,505	-
Buildings	349,360	357,806
Parks - buildings and equipment	519,273	529,273
Furniture and equipment	324,793	170,232
Infrastructure	3,991,180	4,485,111
Leased buildings	112,058	152,807
Totals	<u>\$ 6,736,461</u>	<u>\$ 6,564,521</u>

Additional information on the Town's capital assets can be found in Note 4 to the Financial Statements.

DEBT ADMINISTRATION

At year end, the Town had \$760,530 in notes outstanding, sales tax refund payments, finance contracts, and compensated absences as shown in the long-term liabilities outstanding table below. More detailed information regarding the Town's debt is presented in Note 6 in the notes to the financial statements.

	2023	2022
Notes Payable	\$ 549,340	\$ 582,931
Sales tax refund payable	30,477	50,781
Building lease	114,293	154,321
Compensated absences	66,420	51,424
Totals	<u>\$ 760,530</u>	<u>\$ 839,457</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Budgeted general fund operating revenues for fiscal year 2024 total \$3,847,605, including \$3,025,000 of sales tax revenues, \$239,355 in franchise taxes, \$238,250 of licenses and permits, \$190,000 of municipal court fines and a \$57,500 in contributions. Budgeted general fund expenditures for 2024 total \$3,448,151, including \$1,536,212 for administration costs, \$55,754 for municipal court, \$1,632,885 for police and \$136,000 for public works.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Town of Cross Roads. If you have questions about this report or need any additional information, contact the Town Secretary at 3201 US Hwy 380, Suite 105, Cross Roads, TX 76227 or at (940) 365-9693.

TOWN OF CROSS ROADS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

EXHIBIT A-1

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 1,189,494
Investments	3,576,567
Receivables	667,691
Restricted cash & cash equivalents	638,062
Restricted investments	837,873
Capital assets:	
Land	869,292
Construction in progress	570,505
Buildings	575,866
Building leases	193,557
Parks building and equipment	631,573
Equipment	887,671
Infrastructure	8,072,468
Less: accumulated depreciation	(5,064,471)
Capital assets, net	<u>6,736,461</u>
Total assets	<u>13,646,148</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pension	141,316
Deferred outflows of resources related to OPEB	2,050
Total deferred outflows of resources	<u>143,366</u>
Liabilities	
Accounts payable	40,124
Accrued liabilities	195,606
Unearned revenue	171,369
Accrued interest	650
Compensated absences	66,420
Long-term liabilities - due within one year	95,709
Long-term liabilities - due in more than one year	598,401
Net pension liability	31,131
Total OPEB liability	10,897
Total liabilities	<u>1,210,307</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to pension	64,182
Deferred inflows of resources related to OPEB	6,263
Total deferred inflows of resources	<u>70,445</u>
Net Position	
Net investment in capital assets	6,072,828
Restricted for:	
Police	8,611
Municipal development	1,226,057
Municipal Court	69,762
Village of Cross Roads PID #1	77,953
Unrestricted	5,053,551
Total net position	<u>\$ 12,508,762</u>

The accompanying notes are an integral part of this statement.

TOWN OF CROSS ROADS, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Administration	(1,647,644)	54,585	138,339	5,000	\$ (1,449,720)
Municipal Court	(57,258)	-	-	-	(57,258)
Police	(1,373,989)	195,742	-	-	(1,178,247)
Parks and recreation	(39,734)	-	-	-	(39,734)
Community development	(400)	-	-	-	(400)
Inspection	(41,799)	-	-	-	(41,799)
Public works	(692,773)	345,258	-	-	(347,515)
Total governmental activities	<u>(3,853,597)</u>	<u>595,585</u>	<u>138,339</u>	<u>5,000</u>	<u>(3,114,673)</u>

General revenues and transfers:

Sales tax	3,766,486
Franchise fees	233,397
Interest income	142,541
Other	13,843
Gain on sale of assets	-
Total general revenues and transfers	<u>4,156,267</u>
Change in net position	<u>1,041,594</u>
Net position, beginning	<u>11,467,168</u>
Net position, ending	<u>\$ 12,508,762</u>

TOWN OF CROSS ROADS, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

EXHIBIT A-3

	General Fund	Municipal Development District	Nonmajor Funds	Total
Assets:				
Cash	\$ 1,449,058	\$ 307,196	\$ 71,302	\$ 1,827,556
Investments	3,576,567	837,873	-	4,414,440
Receivables:				
Sales and beverage taxes	566,785	82,613	-	649,398
Franchise fees	18,293	-	-	18,293
Due from other funds	-	-	6,900	6,900
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 5,610,703</u>	<u>\$ 1,227,682</u>	<u>\$ 78,202</u>	<u>\$ 6,916,587</u>
Liabilities:				
Accounts Payable	\$ 14,203	1,625	\$ 249	\$ 16,077
Accrued Liabilities	195,606	-	-	195,606
Unearned revenue	171,369	-	-	171,369
Due to other funds	6,900	-	-	6,900
Developer escrow deposits	24,047	-	-	24,047
Total liabilities	<u>412,125</u>	<u>1,625</u>	<u>249</u>	<u>413,999</u>
Fund balances:				
Non-Spendable:				
Prepaid expenses	-	-	-	-
Restricted to:				
Police	8,611	-	-	8,611
Municipal development	-	1,226,057	-	1,226,057
Municipal Court	-	-	69,762	69,762
Villages of Cross Roads PID #1	-	-	8,191	8,191
Committed to:				
Public safety	701,124	-	-	701,124
Legal contingency	516,382	-	-	516,382
Roads	1,352,944	-	-	1,352,944
Parks	90,388	-	-	90,388
Capital improvements	90,328	-	-	90,328
Unassigned	2,438,801	-	-	2,438,801
Total fund balances	<u>5,198,578</u>	<u>1,226,057</u>	<u>77,953</u>	<u>6,502,588</u>
Total liabilities and fund balances	<u>\$ 5,610,703</u>	<u>\$ 1,227,682</u>	<u>\$ 78,202</u>	<u>\$ 6,916,587</u>

The accompanying notes are an integral part of this statement.

TOWN OF CROSS ROADS, TEXAS**EXHIBIT A-4**

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023*

Total fund balances - governmental funds balance sheet (Exhibit A-3) \$ 6,502,588

Amounts reported for governmental activities in the statement of net position
(Exhibit A-1) are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the Fund Balance Sheet. 6,736,461

Long-term liabilities are not due and payable in the current period and,
therefore, are not reported in the Fund Balance Sheet.

Accrued compensated absences	(66,420)
Sales tax refund payable	(30,477)
Note payable	(549,340)
Leases payable	(114,293)
Accrued interest	(650)

Net Pension Asset, Net OPEB Liability and related Deferred Inflows/Outflows
of Resources are not financial resources and, therefore, are not reported in the
Fund Balance Sheet

30,893

Net position of governmental activities - statement of net position \$ 12,508,762

The accompanying notes are an integral part of this statement.

TOWN OF CROSS ROADS, TEXAS**EXHIBIT A-5**

*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023*

	General Fund	Municipal Development District	Nonmajor Funds	Total
Revenues:				
Sales and beverage taxes	\$ 3,289,631	\$ 476,855	\$ -	\$ 3,766,486
Franchise fees	233,397	-	-	233,397
Licenses and permits	249,848	-	-	249,848
Municipal court	179,637	-	16,105	195,742
Fines and fees	31,551	-	-	31,551
Other revenues	13,843	17,600	100,505	131,948
Donations	27,511	-	-	27,511
Intergovernmental revenues	114,205	-	-	114,205
Miscellaneous	1,961	-	-	1,961
Interest income	119,944	21,917	680	142,541
Total revenues	<u>4,261,528</u>	<u>516,372</u>	<u>117,290</u>	<u>4,895,190</u>
Expenditures:				
Admininstration	1,401,668	38,045	100,468	1,540,181
Municipal Court	39,825	-	8,553	48,378
Police	1,373,359	-	-	1,373,359
Parks and recreation	22,188	-	-	22,188
Community development	400	-	-	400
Inspection	41,799	-	-	41,799
Public works	157,701	-	-	157,701
Debt service: principal	60,332	33,591	-	93,923
Debt service: interest	2,721	16,428	-	19,149
Capital outlay	806,471	-	-	806,471
Total expenditures	<u>3,906,464</u>	<u>88,064</u>	<u>109,021</u>	<u>4,103,549</u>
Excess (deficiency) of revenues over (under) expenditures	<u>355,064</u>	<u>428,308</u>	<u>8,269</u>	<u>791,641</u>
Other financing sources (uses):				
Transfers	18,167	(18,067)	(100)	-
Total other financing sources	<u>18,167</u>	<u>(18,067)</u>	<u>(100)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	373,231	410,241	8,169	791,641
Fund balance, beginning	<u>4,825,347</u>	<u>815,816</u>	<u>69,784</u>	<u>5,710,947</u>
Fund balance, ending	<u>\$ 5,198,578</u>	<u>\$ 1,226,057</u>	<u>\$ 77,953</u>	<u>\$ 6,502,588</u>

The accompanying notes are an integral part of this statement.

TOWN OF CROSS ROADS, TEXAS**EXHIBIT A-6**

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023*

Net change in fund balances - total governmental funds (Exhibit A-5) \$ 791,641

Amounts reported for governmental activities in the statement of activities (Exhibit A-2)
are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their useful lives as depreciation expense. The net difference between the two is as follows:

Capital outlay during the year	806,471
Depreciation expense during the year	(634,531)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The net effect of these transactions are as follows:

Repayments of debt	93,923
--------------------	--------

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

Compensated absences	(14,996)
Accrued interest payable	40

Changes in the proportionate share of net pension asset and total OPEB liability and related deferred inflows and outflows reported in the Statement of Activities do not provide for or require use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds. The net effect of these transactions are as follows:

(954)

Change in net position of governmental activities - statement of activities	<u><u>\$ 1,041,594</u></u>
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The accompanying notes are an integral part of this statement.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 1: Summary of Significant Accounting Policies

The Town of Cross Roads operates under a Council-Mayor form of government, following the laws of a General Law Town as defined by the State of Texas. The Town provides the following services: police, fire, ambulance, inspection, parks, streets, and general administrative services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles accepted in the United States of America (GAAP) applicable to local governments. GAAP for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). As allowed in P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Town has elected to not apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the Town are discussed below:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Town of Cross Roads (the primary government) and its component units. The following component units are included in the Town's reporting entity because of their operational and financial relationship with the Town.

Blended component unit:

The Cross Roads Municipal Development District (the MDD) is governed by a board of five directors, all of whom are appointed by the Town Council of the Town of Cross Roads and any of whom can be removed from office by the Town's Council at its' will. The MDD was formed in the state of Texas as a non-profit municipal development district under the laws passed by the Texas Legislature in 2005 which authorized the establishment of municipal development districts. The purpose of the MDD is to promote development within the Town of Cross Roads. Separate financial statements of the MDD can be obtained from the Town's administrative offices. The MDD began collecting sales tax in October 2014.

B. Basic Financial Statements – Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's fire, ambulance, inspection, parks, police, streets, and general administrative services are classified as governmental activities. The Town does not provide any business-type activities.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

In the government-wide Statement of Net Position governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts- invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net costs of each of the Town's Functions (general government, municipal court, police, parks and recreation, community development, inspection and public works). The functions are also supported by general government revenues (sales, beverage and franchise taxes). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (public health, inspection). Operating grants include operating-specific and discretionary grants while capital grants reflect capital specific grants.

The net costs (by function) are normally covered by general revenue (sales and franchise taxes).

The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The Town only provides Governmental Fund type activities, and these activities are accounted for the General Fund. The General Fund is the general operating fund of the Town. It is used to account for all financial resources of the Town, except those required to be accounted for in another fund.

During the current fiscal year, the Town created new funds to support specific programs or activities. These new funds have been established to account for specific revenue sources, expenditures, and related assets and liabilities.

The government reports the following new nonmajor governmental fund types:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted or assigned to expenditures for specified purposes.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Debt Service Funds – Debt Service Funds are used to account for the accumulation of and use of property and sales tax revenue to meet the debt service requirements of the Town's general and revenue bonded debt.

The Town does not provide any Business-type activities.

The Town does not have any fiduciary funds.

D. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

1. Government-wide and proprietary fund financial statements: These financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of Net Position and the operating statements present increases (revenues) and decreases (expenses) in Net Position. Under the accrual basis of accounting revenues are recognized when earned and expensed are recognized at the time the liability is incurred.
2. Governmental fund financial statements: These financial statements are presented using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Measurable" means the amount of the transaction can be determined and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (typical within 60 days after year end). Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized only when payment is due.
3. Revenue Recognition: The Town considers sales taxes and franchise fees as available if collected within 60 days after year end. All other governmental revenues are recognized when received.
4. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles to local governments in the United States of America requires management and those charged with governance to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

5. New Accounting Pronouncements: The Town adopted the provisions of GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*. This statement establishes a comprehensive accounting framework for technology-related assets and services. This policy is grounded in the principle that modern technological assets and services are integral to the operational structure of the Town. There were no adjustments as a result of the implementation of this standard.

E. Financial Statement Amounts

1. Cash and Cash Equivalents

The Town has defined cash and cash equivalents to include cash on hand and demand deposits.

2. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, or improvements and other capital outlays that significantly extend the useful lives of an assets are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation is provided on the straight-line basis over the following estimated useful lives:

Buildings	7 - 50 years
Office Equipment	3 - 10 years
Infrastructure	10 years

3. Prepaid Expenses

Prepaid expenses represent payments made by the Town in the current year to provide services occurring in the subsequent year.

4. Compensated Absences

The Town accrues accumulated unpaid vacation time when earned by the employee. The noncurrent portion (the amount estimated to be used in subsequent years) is maintained separately and represents a reconciling item between the fund and government-wide presentations.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

5. Deferred Outflows of Resources

The Town reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide statement of net position. Deferred outflows of resources reported in this year's financial statement include (1) for contributions made to the Town's retirement plan between the measurement date of the net pension liabilities from the plan and the end of the Town's fiscal year end and (2) differences between actuarial assumptions for demographic factors.

The deferred outflows for pension contributions will be recognized in the subsequent fiscal year. The deferred outflows related to the difference between expected and actual pension experience will be amortized to pension expense over a closed period equal to the average of the expected remaining service lives of all employees participating in the plan. The deferred outflows related to differences between actuarial assumptions for demographic factors will be amortized over a closed period equal to the average of the expected remaining service lives of all employees participating in the plan.

6. Deferred Inflows of Resources

The Town reports increases in net assets that relate to future periods as deferred inflows of revenues. This separate financial statement element reflects an increase in net assets that applies to a future period(s). Deferred inflows of resources reported in this year's financial statements include (1) a deferred inflow of resources for revenues that are not considered available (2) the difference between expected and actual pension experience, (3) the differences between the plans' projected and actual earnings on pension assets and (3) the difference between expected and actual OPEB experience.

For revenues that are not considered available the Town will not recognize the related revenues until they are available (collected no later than 60 days after the end of the Town's fiscal year) under the modified accrual basis of accounting. Deferred inflows for the differences between expected and actual earnings on pension assets will be amortized over the expected remaining service lives of all employees participating in the plan.

Deferred inflows related differences between the plans' projected and actual earnings on pension assets will be amortized over a total of five years, including the current fiscal year. The deferred inflows related to differences between expected and actual OPEB experience will be amortized over the expected remaining service lives of all employees participating in the plan.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

7. Pensions

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

8. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted resources are available the Town first applies restricted resources.

9. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Any outstanding debt is reduced by any unspent debt proceeds at the end of the fiscal year before the reduction discussed above.
- b. Restricted net position - Consists of net position with constraints placed on the use either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the criteria of "restricted" or "invested in capital assets, net of related debt."

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable (prepaid expenses), restricted (by parties outside of the government or by enabling legislation), committed (by Town Council ordinance or resolution) and unassigned.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

F. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 1, the Town Administrator submits to the Town Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain public comments.
3. Prior to October 1, the budget is legally enacted through the passage of an ordinance.
4. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. Unused appropriations for all of the above annually budgeted funds lapse at the end of the fiscal year.

For the fiscal year ending September 30, 2023, none of the Town's departments had expenditures that exceeded appropriations.

Note 2: Deposits and Investments

At September 30, 2023, the Town's portfolio consisted of:

<u>Description</u>	<u>Fair Value</u>	<u>% of Portfolio</u>
Deposits:		
Cash	\$ 1,827,556	29%
Investments:		
TexPool	<u>4,414,440</u>	<u>71%</u>
	<u>\$ 6,241,996</u>	<u>100%</u>

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level one inputs are quoted prices in active markets for identical assets; Level two inputs are significant other observable inputs; Level three inputs are significant unobservable inputs. At September 30, 2023, all Town investments were in TexPool, which is recorded at amortized cost without any limitation or restriction on withdrawals.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Deposit and Investment Risk Disclosures:

(1) Credit risk:

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. The Town's policy is to control risk by investing only in the highest credit quality types of investments; by qualifying the broker/dealers and financial institutions with whom the Town will transact; by collateralization as required by law; and through portfolio diversification by maturity and type.

Local Government Investment Pools—The local government investment pools in Texas are required by State statute to be rated no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service. Pools must comply with the restrictions of state statute (Local Government Code 2256.016).

Portfolio disclosure as of September 30, 2023:

- TexPool—S&P rated AAA-m.

(2) Concentration of credit risk:

This is the risk of loss attributable to the magnitude of the Town's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools, and other pooled investments are excluded from the concentration of credit risk requirements. The Town's investment policy related to concentration of credit risk requires diversification for each type of instrument (at the time of purchase) as follows:

	Percentage of Portfolio (Maximum)
U.S. Treasury Obligations	80%
U.S. Government Agency Securities and Instrumentalities Obligations	80%
Authorized Local Government Investment Pool (per Pool)	75%
Fully Insured or Collateralized Financial Institution Deposits	100%
Municipal Bonds (limited to 5% per Issuer)	25%

(3) Interest rate risk:

This is the risk that changes in interest rates will adversely affect the fair value of an investment. In order to limit interest and market rate risk from changes in interest rates, the Town's adopted Policy sets a maximum maturity on any investment of two years.

Portfolio disclosure as of September 30, 2023:

- TexPool's weighted average maturity is 26 days, but the Town is eligible to redeem the funds at any time, with no redemption notice period required.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(4) Custodial credit risk:

Custodial credit risk for deposits is the risk that, in the event of the failure of depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of outside parties.

At September 30, 2023, the Town's bank balances (per bank) totaled \$2,399,493. Of the bank balances, \$250,000 was covered by federal depository insurance and the remaining \$2,149,493 was secured by collateral held by the pledging Bank's agent in the name of the Town. The Town was not exposed to custodial credit risk at September 30, 2023.

Securities pledged by the Town's depository institution at September 30, 2023, are as follows:

Security	Par	Market Value
Royse City, TX Bonds	\$ 195,000	\$ 197,740
Harris County MUD, TX Bonds	240,000	212,470
Aledo, TX Bonds	235,000	243,084
Mercedes, TX ISD Bond	420,000	404,338
Balch Springs, TX Bond	260,000	241,397
Navasota, TX Bond	715,000	703,989
Benbrook Water Authority	780,000	738,410
Randall Co., TX Bond	510,000	521,745
Tyler, TX Bond	385,000	389,066
	<u>\$ 3,740,000</u>	<u>\$ 3,652,239</u>

Note 3: Restricted Cash

The Town's restricted cash as presented in the governmental fund balance sheet consists of the following cash accounts:

Municipal Development District	\$ 1,145,069
Covid-19 Relief funds	250,953
Court technology funds	2,054
Court security funds	36,585
Truancy prevention funds	23,993
Jury funds	479
Police funds	8,611
Villages of Cross Roads PID #1 funds	8,191
	<u>\$ 1,475,935</u>

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 4: Capital Assets

Capital assets activity for the fiscal year ended September 30, 2023, is as follows:

Governmental activities:	Beginning	Increases	Deletions	Ending
Capital assets not being depreciated				
Land	\$ 869,292	\$ -	\$ -	\$ 869,292
Construction in progress	-	570,505	-	570,505
Total Assets Not Being Depreciated	869,292	570,505	-	1,439,797
Assets being depreciated				
Building	565,768	10,098	-	575,866
Building lease	193,557	-	-	193,557
Park Building & Equipment	624,027	7,546	-	631,573
Furniture & Equipment	669,349	218,322	-	887,671
Infrastructure	8,072,469	-	-	8,072,469
Total assets being depreciated	10,125,170	235,966	-	10,361,136
Total assets at historic cost	10,994,462	806,471	-	11,800,933
Less: accumulated depreciation				
Building	207,962	18,544	-	226,506
Building lease	40,750	40,749	-	81,499
Furniture & Equipment	499,117	63,761	-	562,878
Park Building & Equipment	94,754	17,546	-	112,300
Infrastructure	3,587,358	493,931	-	4,081,289
Total accumulated depreciation	4,429,941	634,531	-	5,064,472
Total capital assets, net	\$ 6,564,521	\$ 171,940	\$ -	\$ 6,736,461

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 81,913
Parks	17,546
Police	40,230
Public Works	494,842
Total depreciation expense	<u>\$ 634,531</u>

Note 5: Property Taxes

The Town does not levy or collect property taxes

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 6: Long-term Debt

The following is a summary of changes in long-term obligations for the year ended September 30, 2023:

Governmental activities:	Beginning Balance	New Debt	Repayments	Ending Balance	Current Portion
Notes payable	\$ 582,931	\$ -	\$ (33,591)	\$ 549,340	\$ 34,569
Sales tax refund payable	50,781	-	(20,304)	30,477	20,304
Building lease	154,321	-	(40,028)	114,293	40,836
Compensated absences	51,424	14,996	-	66,420	66,420
Total	<u>\$ 839,457</u>	<u>\$ 14,996</u>	<u>\$ (93,923)</u>	<u>\$ 760,530</u>	<u>\$ 162,129</u>

Notes payable:

In December 2021, the Town's Municipal Development District entered into an agreement for a \$607,500 note payable to Government Capital Corporation for the purchase of land. The note carries an interest rate of 2.88% and is payable in quarterly installments of \$12,505. The note matures on December 15, 2036 and is secured by proceeds of sales and use taxes. As of September 30, 2023, the note has an outstanding balance of \$549,340.

Annual debt service requirements for the governmental activities are as follows:

Year	Principal	Interest	Total
2024	\$ 34,569	\$ 15,450	\$ 50,019
2025	35,576	14,443	50,019
2026	36,612	13,408	50,020
2027	37,677	12,342	50,019
2028	38,774	11,245	50,019
2029-2033	211,476	38,622	250,098
2034-2037	154,656	7,905	162,561
Total	<u>\$ 549,340</u>	<u>\$ 113,415</u>	<u>\$ 662,755</u>

Sales tax refund payable:

In August 2021, the Town was notified by the State of Texas that it had been overpaid \$71,085 in local sales taxes due to a taxpayer reporting all local sales taxes to the Town in error. The State refunded the sales tax to the taxpayer and now the Town must repay the State. The Town entered into a 42-month payback agreement with the State where a monthly deduction of \$1,692 will be deducted for 41 months and a final deduction of \$1,713. The deductions started in December 2021.

No interest is being assessed by the State.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Future payments are as follows:

Year	Payment
2024	\$ 20,304
2025	10,173
Total	<u>\$ 30,477</u>

Building Lease:

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 87, Leases, the Town has adopted the new lease accounting standard for its financial statements as of September 30, 2022. GASB Statement No. 87 establishes a single model for lease accounting and aims to improve the comparability and usefulness of financial statements by enhancing the transparency of lease-related obligations and the costs associated with them.

Under GASB Statement No. 87, lessees are required to recognize a lease liability and a corresponding right-of-use (ROU) asset for all leases with a term greater than 12 months, regardless of whether they are classified as operating or finance leases. The lease liability represents the present value of the lease payments, discounted using the lessee's incremental borrowing rate or the interest rate implicit in the lease. The ROU asset represents the lessee's right to use the leased asset over the lease term and is initially measured at the amount of the lease liability, adjusted for any lease incentives, initial direct costs, and prepayments.

In June 2021, The Town (lessee) entered into a lease agreement with West Crossroads, LTD. (lessor), for the rental of building office space. The term of the lease is 60 months, and the first payment was made in July 2021. This agreement qualifies as a lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the inception date in accordance with GASB Statement No. 87.

The future minimum lease obligation as of September 30, 2023 were as follows:

Year	Principal	Interest	Total
2024	\$ 40,836	\$ 1,913	\$ 42,749
2025	41,660	1,089	42,749
2026	31,797	266	32,063
Total	<u>\$ 114,293</u>	<u>\$ 3,268</u>	<u>\$ 117,561</u>

Note 7: Compensated Absences

At September 30, 2023, the Town had a liability for unpaid compensated absence in the amount of \$66,420.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 8: Retirement Plan

A. Plan Description

The Town participates as one of 919 plans in the non-traditional, joint contributory, hybrid defined benefit plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) can be obtained at www.TMRS.com.

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

B. Benefits provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the Town-financed monetary credits with interest were used to purchase an annuity. Members choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial Lump Sum Distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The Town has adopted the following plan provisions:

	Plan Year 2022	Plan Year 2023
Employee deposit rate	7.00%	7.00%
Matching ratio (Town to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5 or 0/20	60/5 or 0/20

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

At the December 31, 2022, valuation and measurement date, the following number of employees covered by the benefit terms was:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	14
Active employees	<u>15</u>
	<u>30</u>

C. Contributions

The contribution rates for employees in TMRS are either 5%, 6% or 7% of employee gross earnings, and the Town matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the Town. Under the state law governing TMRS, the contribution rate for each Town is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees of the Town were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Town were 8.07% and 7.48% for the calendar years 2023 and 2022 respectively. The Town's contributions to TMRS for the fiscal year ended September 30, 2023, were \$106,528 and were equal to the required contributions.

D. Net Pension Liability or Assets

The Town's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

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

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality tables for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5%

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

and 3% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.7%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Real Return	12.0%	8.1%
Real Estate	12.0%	5.8%
Absolute Return	5.0%	6.9%
Private Equity	10.0%	11.8%
Total	100.0%	

Discount Rate:

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

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Changes in Net pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2021	\$ 678,650	\$ 762,663	\$ (84,013)
Service Cost	188,436	-	188,436
Interest	51,638	-	51,638
Change in benefit terms	-	-	-
Differences between expected and actual results	(1,432)	-	(1,432)
Change in assumptions	-	-	-
Contributions - employer	-	92,792	(92,792)
Contributions - employee	-	86,837	(86,837)
Net investment income	-	(56,223)	56,223
Benefit Payments, including refunds of employee contributions	(15,735)	(15,735)	-
Administrative expense	-	(482)	482
Other	-	574	(574)
Net Changes	<u>222,907</u>	<u>107,763</u>	<u>115,144</u>
Balance at December 31, 2022	<u>\$ 901,557</u>	<u>\$ 870,426</u>	<u>\$ 31,131</u>

Sensitivity of the net pension liability to changes in the discount rate:

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Town's Net Pension Liability (Asset)	<u>\$ 204,113</u>	<u>\$ 31,131</u>	<u>\$ (104,151)</u>

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

For the year ended September 30, 2023, the Town recognized pension expense of \$104,178.

At September 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following Sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual economic experience	\$ -	\$ 64,026	\$ (64,026)
Differences in assumption changes	-	156	(156)
Differences between projected and actual investment earnings	58,613	-	58,613
To be recognized in the future	58,613	64,182	<u><u>\$ (5,569)</u></u>
Contributions subsequent to the measurement date	82,703	-	
Total	<u><u>\$ 141,316</u></u>	<u><u>\$ 64,182</u></u>	

\$82,703 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Year Ending December 31,	
2023	\$ (1,124)
2024	4,783
2025	6,270
2026	12,289
2027	(8,990)
Thereafter	(18,797)
	<u>\$ (5,569)</u>

Note 9: Post Employment Benefits Other than Pensions (OPEB):

A. Benefit Plan Description

The Town participates in the Texas Municipal Retirement System (TMRS) administered defined benefit group-term life insurance plan known as the Supplemental Death benefits Fund (SBDF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employer's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of \$7,500. As the SBDF covers both active and retiree participants, with no segregation of assets, the SBDF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

The member city contributes to the SBDF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SBDF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employee's entire careers.

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB No. 75.

At the December 31, 2022, valuation and measurement date, the following number of employees were covered by the SBDF benefit plan:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	2
Active employees	<u>15</u>
	<u>18</u>

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

B. Total OPEB Liability

The Town's Total OPEB Liability was measured as of December 31, 2022, and the Total OPEB Liability was determined by actuarial valuation as of that date.

Actuarial Assumptions:

The Total OPEB Liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Discount Rate	4.05%
Retiree's share of benefit costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and are accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates-service retirees	2019 Municipal Retirees of Texas Morality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality Rates-disabled retirees	2019 Municipal Retirees of Texas Morality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for young members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The discount rate was based on the Fidelity Index's "20-year Municipal GO AA index" rate as of December 31, 2022.

The actuarial assumptions used in the December 31, 2022, valuation were based on the results of an actuarial experience study for the period December 31, 2014, to December 31, 2018.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Changes in Total OPEB Liability:

Balance at December 31, 2021	\$	11,420
Changes for the year		
Service Cost		5,458
Interest on Total OPEB Liability		259
Changes in benefit terms		-
Differences between expected and actual results		1,272
Changes in assumptions or other inputs		(7,388)
Benefit Payments *		(124)
Net Changes		(523)
Balance at December 31, 2022	\$	10,897

Sensitivity of the OPEB liability to changes in the discount rate:

The following presents the Total OPEB liability of the Town, calculated using the discount rate of 1.84%, as well as what the Town's Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
Total OPEB Liability	\$ 13,610	\$ 10,897	\$ 8,847

**C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

For the year ended September 30, 2023, the Town recognized OPEB expense of \$4,832.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

At September 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following Sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual economic experience	\$ -	\$ 1,676	\$ (1,676)
Differences in assumptions	-	4,587	(4,587)
To be recognized in the future	-	6,263	<u><u>\$ (6,263)</u></u>
Contributions subsequent to the measurement date	<u>2,050</u>	<u>-</u>	
Total	<u><u>\$ 2,050</u></u>	<u><u>\$ 6,263</u></u>	

The \$2,050 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2024.

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

Year Ending December 31,	
2023	\$ (885)
2024	(885)
2025	(885)
2026	(885)
2027	(909)
Thereafter	<u>(1,814)</u>
	<u><u>\$ (6,263)</u></u>

Note 11: Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town is a member of the Texas Municipal League Intergovernmental Risk Pool ("TMLIRP") which is a public entity insurance risk pool. Annual contributions to TML are reported in the general fund. Management believes coverage presently purchased from TMLIRP is sufficient to preclude significant uninsured losses to the Town.

TOWN OF CROSS ROADS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 12: Contingent Liabilities

In April 2012, the Town entered into an economic development incentive agreement with a local developer. The agreement called for the Town to make annual economic development grants to the developer representing 60% of the local sales tax generated by the development. Since the inception of the agreement, the Town has paid the annual grant payments for calendar years 2015 through 2018 and has accrued a liability for the grant payments through September 30, 2020. During fiscal year 2021, the Town Council chose to not budget appropriations for any economic grant payments related to this agreement, as allowed for in the economic development incentive agreement. It is also the intention of the current Town Council to not budget appropriations in future years. The previously recorded grant liability totaled \$653,381 but was reduced to \$162,133 as of September 30, 2021. The reduction of the development incentive liability was recorded as income in fiscal year 2021. This adjustment of \$491,248 was recorded in the financial statements as a "Reclassification of Developer Payable." As of September 30, 2023, there were no adjustments to the liability balance as the Town continues to monitor the situation and engage in discussions with the Developer to determine the appropriate course of action.

Future Town Councils could elect to start budgeting an annual appropriation for a payment of the economic development grant.

Note 15: Subsequent Events

The Town has evaluated all events and transactions that occurred after September 30, 2023, through the date the financial statement were available to be issued. During this period there were no subsequent events requiring disclosure.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

TOWN OF CROSS ROADS, TEXAS
GENERAL FUND - BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
OPERATING:				
Revenues - operating				
Sales and beverage tax	\$ 3,419,000	\$ 3,073,000	\$ 3,289,631	\$ 216,631
Franchise fees	166,750	227,500	233,397	5,897
Licenses and permits	335,000	233,095	249,848	16,753
Municipal court	190,000	178,000	177,901	(99)
Fines and fees	20,000	27,000	31,551	4,551
Other revenue	-	13,500	13,843	343
Donations	-	18,000	22,511	4,511
Miscellaneous	-	1,200	1,961	761
Investment income - operating	5,000	40,000	53,853	13,853
Total revenues - operating	4,135,750	3,811,295	4,074,496	263,201
Expenditures - operating				
Administration - operating				
Personnel and benefits	617,780	612,600	595,417	17,183
Supplies	10,950	13,250	8,959	4,291
Contractual services	867,904	855,629	833,663	21,966
Maintenance	8,300	19,000	17,081	1,919
Capital outlay	6,500	4,500	-	4,500
Total administration	1,511,434	1,504,979	1,455,120	49,859
Municipal Court				
Personnel and benefits	10,255	11,268	11,501	(233)
Supplies	7,350	5,850	2,851	2,999
Contractual services	24,000	31,600	25,473	6,127
Total municipal court	41,605	48,718	39,825	8,893
Police				
Personnel and benefits	1,272,168	1,183,500	1,163,728	19,772
Supplies	63,300	56,000	52,755	3,245
Contractual services	154,100	136,000	105,284	30,716
Maintenance	41,000	53,000	49,224	3,776
Total police	1,530,568	1,428,500	1,370,991	57,509
Parks and recreation				
Contractual services	13,990	14,000	11,617	2,383
Maintenance	18,000	18,000	8,855	9,145
Total parks and recreation	31,990	32,000	20,472	11,528
Community development				
Contractual services	2,000	2,000	400	1,600
Inspections				
Contractual services	21,500	57,500	41,799	15,701

TOWN OF CROSS ROADS, TEXAS
GENERAL FUND - BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public works				
Contractual services	99,100	116,000	96,026	19,974
Total expenditures - operating	3,238,197	3,189,697	3,024,633	165,064
Excess of revenues over expenditures before transfers - operating	897,553	621,598	1,049,863	428,265
Transfers and other sources - operating				
Transfers in - MDD	22,250	27,605	18,167	(9,438)
Transfers out - committed funds	(660,860)	(473,345)	(475,315)	(1,970)
Total transfers and other sources - operating	(638,610)	(445,740)	(457,148)	(11,408)
Excess of revenues over expenditures - operating	258,943	175,858	592,715	416,857
OTHER:				
Revenues - other				
Municipal court - child safety	1,700	1,700	1,736	36
Donations - vehicle/equipment		5,000	5,000	-
Intergovernmental - COVID	187,821	-	114,205	114,205
Investment income - other	6,861	46,750	66,091	19,341
Total revenues - other	196,382	53,450	187,032	133,582
Expenditures - other				
Administration - other				
Capital outlay and related	190,000	222,650	208,939	13,711
Police - other				
Capital outlay and related	36,000	36,000	31,450	4,550
Parks and recreation				
Capital outlay and related	-	9,700	9,262	438
Public works - other				
Capital outlay and related	1,230,000	1,040,000	632,180	407,820
Total expenditures - other	1,456,000	1,308,350	881,831	426,519
Transfers and other sources - other				
Transfers in - operating	854,896	473,345	475,315	1,970
Excess of expenditures over revenues - other	(1,259,618)	(1,254,900)	(219,484)	(290,967)
Excess of revenues over expenditures - total	(1,000,675)	(1,079,042)	373,231	125,890
Fund balance, beginning			4,825,347	
Fund balance, ending			\$ 5,198,578	

TOWN OF CROS ROADS, TEXAS**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (RSI)
FOR THE YEAR ENDED SEPTEMBER 30, 2023****Budget and Budgetary Accounting**

The Town Council adopts an annual budget for the general fund. The general fund budget is legally adopted on a modified accrual basis.

The following procedures are followed in establishing the budgetary data reflected in the Basic Financial Statements:

Prior to the beginning of the fiscal year, the Town prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them. A meeting of the Town Council is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must have been given. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the Town Council.

Once a budget is approved, it can only be amended by approval of a majority of the members of Town Council. As required by law, such amendments are made before the fact, are reflected in the official minutes of Town Council and are not made after fiscal year end. All budget appropriations lapse at year end.

Budget Amendments

The budget was amended once during the year ended September 30, 2023.

TOWN OF CROSS ROADS, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
DECEMBER 31, 2022

EXHIBIT B-2

	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability							
Service cost	\$ 31,030	\$ 54,801	\$ 91,923	\$ 107,631	\$ 119,196	\$ 128,144	\$ 188,436
Interest (on the Total Pension Liability)	8,216	11,748	16,514	24,516	34,201	43,838	51,638
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	4,059	(6,382)	10,378	9,938	(12,240)	(77,290)	(1,432)
Change of assumptions	-	-	-	(1,521)	-	-	-
Benefit payments, including refunds of employee contributions	(2,858)	(2,858)	(13,391)	(2,858)	(2,858)	(2,858)	(15,735)
Net Change in Total Pension Liability	40,447	57,309	105,424	137,706	138,299	91,834	222,907
Total Pension Liability - Beginning	107,631	148,078	205,387	310,811	448,517	586,816	678,650
Total Pension Liability - Ending (a)	<u>\$ 148,078</u>	<u>\$ 205,387</u>	<u>\$ 310,811</u>	<u>\$ 448,517</u>	<u>\$ 586,816</u>	<u>\$ 678,650</u>	<u>\$ 901,557</u>
Plan Fiduciary Net Position							
Contributions - Employer	\$ 17,315	\$ 28,631	\$ 49,420	\$ 56,258	\$ 64,836	\$ 68,283	\$ 92,792
Contributions - Employee	16,825	28,606	46,560	53,434	60,113	64,072	86,837
Net investment income	5,191	15,710	(5,513)	40,500	31,140	73,604	(56,223)
Benefit payments, including refunds of employee contributions	(2,858)	(2,858)	(13,391)	(2,858)	(2,858)	(2,858)	(15,735)
Administrative expenses	(58)	(81)	(106)	(227)	(200)	(338)	(482)
Other	(3)	(4)	(5)	(7)	(8)	2	574
Net Change in Plan Fiduciary Net Position	36,412	70,004	76,965	147,100	153,023	202,765	107,763
Plan Fiduciary Net Position - Beginning	76,394	112,806	182,810	259,775	406,875	559,898	762,663
Plan Fiduciary Net Position - Ending (b)	<u>\$ 112,806</u>	<u>\$ 182,810</u>	<u>\$ 259,775</u>	<u>\$ 406,875</u>	<u>\$ 559,898</u>	<u>\$ 762,663</u>	<u>\$ 870,426</u>
Net Pension (Asset) Liability - Ending (a) - (b)	\$ 35,272	\$ 22,577	\$ 51,036	\$ 41,642	\$ 26,918	\$ (84,013)	\$ 31,131
Town of Cross Roads proportionate share of net pension liability							
Proportionate Percentage *	96.58%	120.78%	53.43%	77.54%	100.00%	100.00%	100.00%
Proportionate Share **	<u>\$ 34,066</u>	<u>\$ 27,269</u>	<u>\$ 27,269</u>	<u>\$ 32,289</u>	<u>\$ 26,918</u>	<u>\$ (84,013)</u>	<u>\$ 31,131</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	76.18%	89.01%	83.58%	90.72%	95.41%	112.38%	96.55%
Covered Employee Payroll	\$ 236,692	\$ 408,655	\$ 655,146	\$ 763,340	\$ 858,759	\$ 915,317	\$ 1,240,525
Net Pension Liability as a Percentage of Covered Employee Payroll	14.90%	5.52%	7.79%	5.46%	3.13%	-9.18%	2.51%

* Based upon actual contributions made by each contributing entity

** Other contributing entities dissolved September 30, 2021 and their share of the net pension liability was transferred to the Town of Cross Roads

TOWN OF CROSS ROADS, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
SEPTEMBER 30, 2023

EXHIBIT B-3

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially Determined Contribution	\$ 15,996	\$ 20,798	\$ 22,748	\$ 23,672	\$ 21,332	\$ 92,058	\$ 106,528
Contribution in relation to the actuarially determined contribution	<u>15,996</u>	<u>20,798</u>	<u>22,748</u>	<u>23,672</u>	<u>21,332</u>	<u>92,058</u>	<u>106,528</u>
Contribution excess (deficiency)	-	-	-	-	-	-	-
Covered employee payroll	\$225,535	\$282,190	\$305,404	\$316,243	\$348,242	\$915,317	\$ 1,240,525
Contributions as a percentage of covered employee payroll	7.09%	7.37%	7.45%	7.49%	6.13%	10.06%	8.59%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

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

Other Information:

Notes There were no benefit changes during the year

TOWN OF CROSS ROADS, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
DECEMBER 31, 2022

EXHIBIT B-4

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability						
Service cost	\$ 899	\$ 1,729	\$ 1,450	\$ 2,061	\$ 2,746	\$ 5,458
Interest	134	174	225	230	217	259
Changes of benefit terms	-	-	-	-	-	-
Difference between expected & actual experience	-	(542)	(692)	(1,300)	(1,392)	1,272
Changes of assumptions	317	(362)	1,101	1,243	415	(7,388)
Benefit payments	(41)	(67)	(76)	(86)	(92)	(124)
Net Change in Total OPEB Liability	1,309	932	2,008	2,148	1,894	(523)
Total OPEB Liability - Beginning	3,129	4,438	5,370	7,378	9,526	11,420
Total OPEB Liability - Ending (a)	<u>\$ 4,438</u>	<u>\$ 5,370</u>	<u>\$ 7,378</u>	<u>\$ 9,526</u>	<u>\$ 11,420</u>	<u>\$ 10,897</u>
Town of Cross Roads proportionate share of net pension liability						
Proportionate Percentage *	69.90%	66.13%	60.53%	100.00%	100.00%	100.00%
Proportionate Share **	<u>\$ 3,102</u>	<u>\$ 3,551</u>	<u>\$ 4,466</u>	<u>\$ 9,526</u>	<u>\$ 11,420</u>	<u>\$ 10,897</u>
Covered Employee Payroll	408,655	655,145	763,340	858,759	915,317	\$ 1,240,525
Total OPEB Liability as a Percentage of Covered Employee Payroll	1.09%	0.82%	0.97%	1.11%	1.25%	0.88%

* Based upon actual contributions made by each contributing entity

** Other contributing entities dissolved September 30, 2023 and their share of the OPEB liability was

NOTES TO SCHEDULE:

Changes of assumptions:

Changes of assumptions and other inputs reflect the change in the municipal bond rate index, which is used as a basis for the discount rate.

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

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

TOWN OF CROSS ROADS, TEXAS**EXHIBIT C-1***COMBINING BALANCE SHEET -NONMAJOR GOVERNMENTAL FUNDS**SEPTEMBER 30, 2023*

	Court Technology	Court Security	Truancy Prevention	Jury Fund	Villages of Cross Roads PID #1	Total
Assets:						
Cash	\$ 2,054	\$ 36,585	\$ 23,993	\$ 479	\$ 8,191	\$ 71,302
Due from other funds	6,900	-	-	-	-	6,900
Total assets	<u>\$ 8,954</u>	<u>\$ 36,585</u>	<u>\$ 23,993</u>	<u>\$ 479</u>	<u>\$ 8,191</u>	<u>\$ 78,202</u>
Liabilities:						
Accounts Payable	\$ -	\$ 249	\$ -	\$ -	\$ -	\$ 249
Fund balances:						
Restricted to:						
Municipal Court	8,954	36,336	23,993	479	-	69,762
Villages of Cross Roads PID #1	-	-	-	-	8,191	8,191
Unassigned	-	-	-	-	-	-
Total fund balances	<u>8,954</u>	<u>36,336</u>	<u>23,993</u>	<u>479</u>	<u>8,191</u>	<u>77,953</u>
Total liabilities and fund balances	<u>\$ 8,954</u>	<u>\$ 36,585</u>	<u>\$ 23,993</u>	<u>\$ 479</u>	<u>\$ 8,191</u>	<u>\$ 78,202</u>

TOWN OF CROSS ROADS, TEXAS**EXHIBIT C-2**

*COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023*

	Court Technology	Court Security	Truancy Prevention	Jury Fund	Villages of Cross Roads PID #1	Total
Revenues:						
Municipal court	\$ 4,767	\$ 5,684	\$ 5,544	\$ 110	\$ -	\$ 16,105
Other revenues	-	-	-	-	100,505	100,505
Interest income	-	-	-	-	680	680
Total revenues	<u>4,767</u>	<u>5,684</u>	<u>5,544</u>	<u>110</u>	<u>101,185</u>	<u>117,290</u>
Expenditures:						
Admininstration	-	-	-	-	100,468	100,468
Municipal Court	<u>6,311</u>	<u>2,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,553</u>
Total expenditures	<u>6,311</u>	<u>2,242</u>	<u>-</u>	<u>-</u>	<u>100,468</u>	<u>109,021</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,544)</u>	<u>3,442</u>	<u>5,544</u>	<u>110</u>	<u>717</u>	<u>8,269</u>
Other financing sources (uses):						
Transfers	<u>-</u>	<u>(100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100)</u>
Total other financing sources	<u>-</u>	<u>(100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100)</u>
Excess of revenues and other financing sources over expenditures	<u>(1,544)</u>	<u>3,342</u>	<u>5,544</u>	<u>110</u>	<u>717</u>	<u>8,169</u>
Fund balance, beginning	<u>10,498</u>	<u>32,994</u>	<u>18,449</u>	<u>369</u>	<u>7,474</u>	<u>69,784</u>
Fund balance, ending	<u>\$ 8,954</u>	<u>\$ 36,336</u>	<u>\$ 23,993</u>	<u>\$ 479</u>	<u>\$ 8,191</u>	<u>\$ 77,953</u>

Internal Control and Compliance



Independent Auditors' Report

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Town Council
Town of Cross Roads, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of Cross Roads, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Town of Cross Roads, Texas's basic financial statements, and have issued our report thereon dated April 8, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Respectfully submitted,

MWH Group, P.C.

MWH GROUP, P.C.

April 8, 2024

TOWN OF CROSS ROADS, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Summary of Auditor's Results - Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiency identified that is not
considered to be material weaknesses?

_____ Yes X None identified

Noncompliance material to financial
statements noted?

_____ Yes X No

B. Financial Statement Findings

None reported.

**TOWN OF CROSS ROADS, TEXAS
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Finding 2022-01: Accounting for Villages of Cross Roads PID #1 Restricted Fund

Type of Finding: Significant Deficiency

Condition and Criteria: The Town of Cross Roads excluded the Villages of Cross Roads PID #1 restricted fund in its presentation of financial statements during the period of 2012 to 2021, which resulted in the need for a restatement of beginning fund balances for 2022. Town Staff brought this reporting error to the attention of the auditor after Staff identified inconsistencies in 2021, resulting in the hiring of outside consultants to evaluate the financial standing of the restricted fund since 2012. Previous audits had not identified this reporting error.

Cause: The cause of the deficiency was a lack of adequate procedures and controls in place to ensure that all PID's were properly accounted for in the financial statements prior to 2021. This resulted in an incomplete representation of the Town's financial balance for this restricted account back to 2012.

Effect: The effect of this deficiency was that the Town's financial statements regarding the restricted account were not accurately portrayed from 2012 to 2021. This could potentially lead to misinformed decision-making by Town Officials, and other users of the financial statements.

Recommendation: It appears that Town Staff initiated appropriate procedures upon discovering the reporting error in 2021. The Town is encouraged to continue its policies on identifying all PID's and any other Town supported functions ensuring they are properly accounted for in its financial statements. This should include continued reviews of processes for identifying, tracking, and reporting PID's and other Town supported functions to ensure that they are accurately reflected in its financial statements.

Status: Corrected.



Meeting Date:

April 15, 2024

Agenda Item:

Receive a presentation, discuss and consider a report by Halff regarding drainage at the intersection of Keyes and Mill Creek.

Prepared by:

Kristi Gilbert, Town Administrator

Description:

The Town Council authorized Halff to perform a hydrologic and hydraulic analysis of the intersection of Keyes Lane and Mill Creek Road and provide conceptual alternatives to prevent the overtopping of the intersection during significant storm events, as well as analyzing the culvert alignment on E. Oak Shores Drive and the downstream fill impacts. Leigh Hollis will be at the meeting to make a presentation to Council on the results of the analysis.

Recommended Action:

This will be an opportunity for the Council to listen to suggestions on various options and direct, as necessary, any further studies.

Attachments:

None