Don Smith
Mayor

Amanda Davis
Mayor Pro-Tem

Linzy Neal
Councilmember

Pete Lucas
Councilmember

Ryan Hanson
Councilmember

Ernie Burns
Councilmember

NOTICE OF A REGULAR MEETING
OF THE CITY COUNCIL
Thursday, May 14, 2020
7:00 PM

AGENDA

Notice is hereby given as required by Title 5, Chapter 551.041 of the Government Code that the Van City Council will meet in a Regular Meeting Thursday May 14, 2020 at 7:00 PM at Old Movie House, 255 West Main, Van, TX 75790. The items listed below are placed on the agenda for discussion and/or action.

You can also attend this meeting remotely utilizing Zoom

Join Zoom Meeting

https://us02web.zoom.us/j/85037542976?pwd=UHhxT0hLWHNDaUFVVVBCNHdweEhFZz09

Meeting ID: **850 3754 2976**

Password: **605059**

One tap mobile

+13462487799,,85037542976#,,1#,605059# US (Houston)

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Dial by your location

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+1 253 215 8782 US (Tacoma)

+1 669 900 9128 US (San Jose)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: **850 3754 2976**

Password: **605059**

I. **CALL MEETING TO ORDER**

A. Swearing in of the Mayor and City Council Members

II. **INVOCATION**

III. **PLEDGE OF ALLEGIANCE**

A. US Flag

B. Texas Flag

"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."

IV. **OPEN FORUM**

The opportunity for citizens to address the City Council on any non-agenda item (**limit 3 minutes per person**); however, the Texas Open Meetings Act prohibits the City Council from discussing issues which the public has not been given seventy- two (72) hour notice. Issues raised may be referred to City Staff for research and potential future action.

V. **ACTION ITEMS**

A. Approve the FY 2019 Audit

B. Resolution concerning ONCOR and their request for a rate increase

C. Selection of a Mayor Pro-tem

D. Appoint a Municipal Court Judge for a two year term

E. Appropriate action concerning City of Van Parks

F. Appointment of Local Rabies Authority

G. Approve destruction of outdated records in accordance with the State Statutes concerning record retention standards

H. Sale and or authorization for repair of surplus vehicles currently owned by the City of Van and or a replacement vehicle for Public Works
Dodge Charger - Police Department
Ford F-550 - Public Works Department (possible replacement)

VI. **CONSENT AGENDA**

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

A. April 2020 Expenditures

B. Meeting minutes for March 22, 2020, March 26, 2020, and April 9, 2020

VII. **INFORMATION AND DISCUSSION**

A. FY 2021 Budget, Tax Rate, Water Rates, Wastewater Rates, Fees charged by the city

VIII. **EXECUTIVE SESSION**

Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sec. 551.072, 551.073, 551.074, 551.076, 551.087, and Section 418.183(f) of the Texas Government Code (Texas Disaster Act). Refer to posted list attached hereto and incorporated here in.

IX. **RECONVENE INTO REGULAR SESSION AND CONSIDER ACTION IF ANY**

X. **REPORTS**

A. Municipal Court

B. Fire Department

C. Library

D. Public Works

RECEIVE REQUESTS FROM COUNCIL MEMBERS/STAFF FOR ITEMS TO BE PLACED ON NEXT MEETING AGENDA

Discussion under this item must be limited to whether the Council wishes to include a potential agenda item on a future agenda.

XI. **ADJOURN**

CERTIFICATION

I hereby certify that the above notice was posted in the bulletin board at Van City Hall, 113 W. Main, Van, Texas 75790 by 5:00 pm on Monday May 11, 2020

_____

Sereca Huff-Huggins, City Secretary

NOTE: If, during the meeting, any discussion of any item on the agenda should be held in a closed meeting, the Council will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E

Persons with disabilities who plan to attend this public meeting and who may need auxiliary aid or services are requested to contact the Van City Hall 48 hours in advance, at (903)963-7216, and reasonable accommodations will be made for assistance.

DATA SHEET
AGENDA ITEM NO. V.A.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Approve the FY 2019 Audit

Background:
Each year the city is required to conduct or have an audit conducted. The city has contracted with Mike Ward CPA for this service. He will be at the City Council meeting on Thursday May 14, 2020 to present the audit and answer any questions you may have.

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.
Submitted by Charles West

ANNUAL FINANCIAL REPORT

CITY OF VAN, TEXAS

FISCAL YEAR ENDED
SEPTEMBER 30, 2019

City Administrator
Charles West

CITY OF VAN, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

CITY OF VAN, TEXAS
ELECTED OFFICIALS AND ADMINISTRATIVE OFFICERS
SEPTEMBER 30, 2019

City Council

Don Smith,Mayor
Amanda Davis,Mayor Pro-Tem
Linzy Neal,Council Member
Pete Lucas,Council Member
Ryan Hanson,Council Member
Ernie Burns,Council Member

Administrative Staff

Charles West,City Administrator
Sereca Huff-Huggins, TRMC, City Secretary

FINANCIAL SECTION

Mike Ward Accounting & Financial Consulting, PLLC
Mike Ward, CPA
266 RCR 1397
Point, Texas 75472
(903) 269-6211
mward@mikewardcpa.com

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Van, Texas
113 West Main Street
Van, Texas 75790

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Van, Texas ("City") as of and for the year ended September 30, 2019, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Auditor's Responsibility
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented

component unit, each major fund, and the aggregate remaining fund information of the City of Van, Texas as of September 30, 2019, and the respective changes in financial position, where applicable, and cash flows, thereof, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Respectfully Submitted,

Mike Ward Accounting & Financial Consulting, PLLC

Point, Texas
April 21, 2020

CITY OF VAN, TEXAS

MANAGEMENT DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2019

As management of the City of Van ("City"), we offer readers of the City of Van's financial statements this narrative overview and analysis of the financial activities of the City of Van for the fiscal year ended September 30, 2019. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

Financial Highlights

- The assets of the City of Van exceeded its liabilities at the close of the fiscal year by $5,883,065 (net position). Of this amount, the portion that may be used to meet the City's on-going obligations to citizens and creditors is $393,734, or 7% of total net position. $5,186,266, or 89%, represents the City's investment in capital assets, less any related outstanding debt used to acquire those assets. $303,065, or 5%, is restricted for debt obligations, municipal court use, fire department and hotel funds.

- The City's total net position increased by $42,188 due to increases in general governmental revenue during the fiscal year.

- As of the close of the current fiscal year, the City of Van's governmental funds reported combined ending fund balances of $1,146,111, an increase of $137,963, in comparison with the prior year. Approximately 69% of this total amount, or $786,338, is available for spending at the City's discretion (unassigned fund balance).

- At the close of the current fiscal year, unassigned fund balance of $786,338 was 30% percent of total General Fund expenditures for the fiscal year.

- The City of Van's total long-term debt increased by $4,966,840, or 160%, during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Van's basic financial statements. The City's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the City of Van.

Basic Financial Statements
The first two statements (pages 14-17) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status.

The next statements (pages 18-24) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the proprietary funds statements.

The next section of the basic financial statements are the **notes** (pages 25-48). The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **required supplemental information** (pages 50-53) is provided to show details about the City's pension plan.

Government-wide Financial Statements
The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to financial statements of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The statement of net position presents information on all of the City of Van'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 City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component unit. The governmental activities include most of the City's basic services such as public safety, parks and recreation, and general administration. Property taxes, sales tax and state and federal grant funds finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the utility services offered by the City of Van. The final category is the component unit. The City has one component unit: Van Economic Development Corporation ("EDC"). The government-wide financial statements are on pages 15-18 of this report.

Fund Financial Statements
The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City of Van, like all other governmental entities in Texas, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City of Van can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what funds are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs.

The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Van adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget; 2) the final budget as amended by the council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges. Budgetary information required by the General Statutes can also be found in this part of the statements. The Governmental Fund financial statements can be found on pages 18-21 of this report.

Proprietary Funds – The City of Van has one type of proprietary fund which is the Water & Sewer Fund. The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in proprietary funds. Proprietary Funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 22-24 of this report.

Notes to the 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 are on pages 25-48 of this report.

Required Supplementary Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City of Van's progress in funding its obligation to provide pension benefits to its employees. This information is found on page 50-53.

Supplementary Information – The combining statements referred to earlier in connection with the non-major governmental funds are presented following the required supplementary information on pensions. Combining statements and individual fund statements can be found on pages 56-57.

Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
Current and other assets	$ 1,235,403	$ 1,192,018	$ 4,347,972	$ 2,081,690	$ 5,583,375	$ 3,273,708
Capital assets	2,255,261	2,004,128	6,508,030	4,241,210	8,763,291	6,245,338
Total assets	**3,490,664**	**3,196,146**	**10,856,002**	**6,322,900**	**14,346,666**	**9,519,046**
Deferred outflows - pension	198,956	103,252	99,260	51,501	298,216	154,753
Long-term liabilities outstanding	536,510	547,014	7,752,090	2,723,640	8,288,600	3,270,654
Other liabilities	69,016	90,997	226,450	272,484	295,466	363,481
Total liabilities	**605,526**	**638,011**	**7,978,540**	**2,996,124**	**8,584,066**	**3,634,135**
Deferred inflows - pension	118,598	132,612	59,153	66,175	177,751	198,787
Net position:						
Net investment in capital assets	2,077,344	1,552,703	3,108,922	3,164,966	5,186,266	4,717,669
Restricted	242,802	174,139	60,263	125,609	303,065	299,748
Unrestricted	645,351	801,933	(251,617)	21,527	393,734	823,460
Total net position	**$ 2,965,496**	**$ 2,528,775**	**$ 2,917,569**	**$ 3,312,102**	**$ 5,883,065**	**$ 5,840,877**

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the City exceeded liabilities by $5,883,065 as of September 30, 2019. The City's net position decreased by $42,188, excluding prior period adjustments, for the fiscal year ended September 30, 2019.

Net investment in capital assets:
The largest portion, $5,186,266, or 88%, reflects the City's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Restricted net position:
Restricted net position of $303,065 represents 5% of total net position that is subject to external restrictions on how they may be used, or by enabling legislation. The restricted net position is comprised of $242,802, or 80%, for state imposed restrictions, and $60,263, or 20%, for debt service.

Unrestricted net position:
Unrestricted net position in the amount of $393,734, or 7%, is available to fund the City programs to citizens and creditors.

Changes in Net Position

	Governmental Activities		Business Activities		Total	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
REVENUE:						
Program revenues:						
Charge for services	$ 561,422	$ 568,161	$1,147,277	$1,266,145	$ 1,708,699	$ 1,834,306
Grants and contributions	453,658	99,025	2,010	-	455,668	99,025
General revenues:						
Property taxes including P&I	552,395	567,514	203,466	197,453	755,862	764,967
Franchise taxes	110,931	101,844	-	-	110,931	101,844
Hotel/motel taxes	108,056	99,513	-	-	108,056	99,513
Sales tax collected	690,606	674,143	-	-	690,606	674,143
Investment income	11,386	7,063	6,682	11,046	18,069	18,109
Gain (loss on sales of capital assets)	-	-	-	-	-	-
Miscellaneous revenue	70,294	27,599	13,555	34,170	83,850	61,769
Total Revenues	**2,558,748**	**2,144,862**	**1,372,991**	**1,508,814**	**3,931,739**	**3,653,676**
EXPENSES:						
Program expenses:						
General government	552,738	446,908	-	-	552,738	446,908
Public safety	860,217	762,726	-	-	860,217	762,726
Public works	273,868	472,296	-	-	273,868	472,296
Public services & operations	558,071	416,069	-	-	558,071	416,069
Parks and recreation	171,413	203,786	-	-	171,413	203,786
Water and sewer	-	-	1,473,244	1,451,607	1,473,244	1,451,607
Total Expenses	**2,416,306**	**2,301,785**	**1,473,244**	**1,451,607**	**3,889,551**	**3,753,392**
Increase (decrease) in net position before transfers	142,441	(156,923)	(100,253)	57,207	42,188	(99,716)
Transfers	294,280	221,315	(294,280)	(221,315)	-	-
Increase in net position	436,722	64,392	(394,533)	(164,108)	42,188	(99,716)
Net position, October 1	2,528,775	2,444,987	3,312,102	3,494,036	5,840,877	5,939,023
Prior period adjustments	-	19,396	-	(17,826)	-	1,570
Net position, September 30	**$2,965,496**	**$2,528,775**	**$2,917,569**	**$3,312,102**	**5,883,065**	**$ 5,840,877**

The governmental-type activities increased the City's net position by $436,722, which results in a 17% increase in net position over the prior year.

The business-type activities decreased the City's net position by ($394,533), excluding prior period adjustments, which in a 12% decrease in net assets over the prior year.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance may serve as a measure of net resources available for spending at the end of the year.

At September 30, 2019, The City governmental funds reported total fund balance of $1,146,111 which is a 14% increase in comparison with the prior year's total ending fund balance. The components of total fund balance are as follows:

- Restricted fund balance of $242,801, or 21.2%, of total fund balance consists of amounts restricted by external laws or contractual obligations. These are as follows:
  - $24,354, or 10%, is for court use; and
  - $210,701, or 87%, is for tourism.
  - $7,747, or 32%, is for fire department expenditures.

- Assigned fund balance of $116,971, or 10.2%, of total fund balance consists of the following:
  - $116,971, or 100.% is for public safety;

- Unassigned fund balance of $786,338, or 68.6%, of total fund balance, represents residual available fund balance that has not been restricted, committed, or assigned by management, City Council, or outside third parties or entities.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $786,338. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 30% of total General Fund expenditures.

General Fund Budgetary Highlights: During the fiscal year, the City did not amend the budget. If they had, generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and (3) increases in appropriations that become necessary to maintain services.

Revenues were slightly more than the budgeted amounts mainly in the areas of sales tax collections. Expenditures were significantly more than budgeted in General Government, Public Safety and Public Administration.

Proprietary Funds - The proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Utility Fund at the end of the fiscal year amounted to ($251,617). $3,108,922 was invested in capital assets less related debt, and $60,263 was restricted for debt service.

Capital Assets - The City of Van's investment in capital assets for its governmental and business-type activities as of September 30, 2019 totals $8,763,291 (net of accumulated depreciation). This investment in capital assets include buildings, roads and bridges, land, machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Major water storage and other utility infrastructure improvements
- Park improvements
- Police vehicles
- General government improvements

Capital Assets
As of September 30, 2019
(net of accumulated depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	$ 18,640	$ 18,640	$ -	$ -	$ 18,640	$ 18,640
Buildings	424,722	427,325	35,905	34,324	460,628	461,649
Infrastructure	1,285,277	984,800	2,992,958	3,387,769	4,278,235	4,372,569
Machinery & Equipment	526,622	573,363	136,637	82,385	663,258	655,748
Construction in Progress	-	-	3,342,530	736,732	3,342,530	736,732
Total	**$ 2,255,261**	**$ 2,004,128**	**$ 6,508,030**	**$ 4,241,210**	**$ 8,763,291**	**$ 6,245,338**

More detailed information about the City's capital assets is presented in Note E to the financial statements.

Long-term Obligations - As of September 30, 2019, the City had total long-term obligations of $8,079,848.

Long-Term Obligations
As of September 30, 2019

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenue Bonds (backed by tax revenues and net water/sewer revenues)	$ -	$ -	$ 7,649,099	$ 2,611,001	$ 7,649,099	$ 2,611,001
Capital Leases	115,832	197,406	26,673	50,582	142,505	247,988
Notes Payable	288,244	254,019	-	-	288,244	254,019
Total	**$ 404,076**	**$ 451,425**	**$ 7,675,772**	**$ 2,661,583**	**$ 8,079,848**	**$ 3,113,008**

The City of Van's long-term debt increased by $4,966,840, or 160%, during the current fiscal year. More detailed information about the City's long-term obligations is presented in Note G to these financial statements.

BASIC FINANCIAL STATEMENTS

CITY OF VAN, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government			Component
	Governmental Activities	Business-type Activities	Total	Unit
ASSETS				
Cash and cash equivalents	$ 720,386	$ 74,884	$ 795,270	$ 508,477
Receivables (net of allowance for uncollectible)	265,642	112,573	378,214	46,414
Restricted assets:				
Cash and cash equivalents	249,375	4,120,131	4,369,506	-
Inventory	-	40,384	40,384	-
Non-depreciable capital assets				
Land	18,640	-	18,640	19,193
Construction in progress	-	3,342,530	3,342,530	-
Depreciable capital assets (net):				
Buildings	424,722	35,905	460,628	205,075
Infrastructure	1,285,277	2,992,958	4,278,235	-
Machinery & equipment	526,622	136,637	663,258	2,428
Total Assets	**3,490,664**	**10,856,002**	**14,346,666**	**781,587**
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows from pension	198,956	99,260	298,216	-
LIABILITIES				
Accounts payable	(4,186)	74,218	70,032	18,486
Customer deposits	-	129,541	129,541	-
Other liabilities	73,202	-	73,202	-
Accrued interest payable	-	22,691	22,691	-
Noncurrent Liabilities:				
Due within one year:				
Capital Leases	92,711	12,975	105,686	-
Note payable	62,086	-	62,086	57,043
Bonds payable	-	285,000	285,000	-
Due in more than one year:				
Net pension liability	53,292	26,593	79,885	-
Net OPEB liability	40,587	19,991	60,578	-
Compensated absences	38,555	29,734	68,289	-
Note payable	226,158	-	226,158	589,272
Capital leases	23,121	13,698	36,819	-
Bonds payable	-	6,980,000	6,980,000	-
Bond premium	-	384,099	384,099	-
Total Liabilities	**605,526**	**7,978,540**	**8,584,066**	**664,801**
DEFERRED INFLOW OF RESOURCES				
Deferred inflows from pension	118,598	59,153	177,751	-
NET POSITION				
Net investment in capital assets	2,077,344	3,108,922	5,186,266	-
Restricted for:			-	
Municipal	24,354	-	24,354	-
Hotel	210,701	-	210,701	-
Debt service	-	60,263	60,263	-
Fire department	7,747	-	7,747	-
Unrestricted	645,351	(251,617)	393,734	116,787
Total Net Position	**$ 2,965,496**	**$ 2,917,569**	**$ 5,883,065**	**$ 116,787**

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN
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CITY OF VAN, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Function/Program Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 552,738	-	$ 418,230	$ -
Public safety	860,217	131,488	-	24,510
Public services and operations	558,071	425,318	-	-
Parks and recreation	171,413	-	10,917	-
Public works	273,868	4,616	-	-
Total governmental activities	2,416,306	561,422	429,147	24,510
Business-type activities:				
Water and sewer	1,473,244	1,147,277	-	2,010
Total business-type activities	1,473,244	1,147,277	-	2,010
Total primary government	3,889,551	1,708,699	429,147	26,520
Component unit:				
Economic Development Corporation	242,994	-	-	-
Total component unit	$ 242,994	$ -	$ -	$ -

General revenues:	
Property taxes	
Sales taxes	
Franchise taxes	
Investment income	
Hotel/Motel tax	
Miscellaneous revenue	
Transfers	
Total general revenues and transfers	
Change in net position	
Net position - beginning	
Net position - ending	

The accompanying notes to the basic financial statements are an integral part of this financial statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business Activities	Total	Component Unit
$ (134,507)	$ -	$ (134,507)	$ -
(704,219)	-	(704,219)	-
(132,753)	-	(132,753)	-
(160,496)	-	(160,496)	-
(269,252)	-	(269,252)	-
(1,401,227)	-	(1,401,227)	-
-	(323,957)	(323,957)	-
-	(323,957)	(323,957)	-
(1,401,227)	(323,957)	(1,725,184)	-
-	-	-	(242,994)
$ -	$ -	$ -	$ (242,994)
$ 552,395	$ 203,466	$ 755,862	$ -
690,606	-	690,606	229,865
110,931	-	110,931	-
11,386	6,682	18,069	1,298
108,056	-	108,056	-
70,294	13,555	83,850	2,350
294,280	(294,280)	-	-
1,837,949	(70,576)	1,767,372	233,513
436,722	(394,533)	42,188	(9,481)
2,528,775	3,312,102	5,840,877	126,267
$ 2,965,496	$ 2,917,569	$ 5,883,065	$ 116,787

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Other Governmental Funds	Total
ASSETS			
Cash and cash equivalents	$ 603,729	$ 116,657	$ 720,386
Receivables (net of allowance for uncollectible)	264,581	1,061	265,642
Cash and cash equivalents-restricted	6,504	242,871	249,375
Total Assets	874,814	360,589	1,235,403
LIABILITIES			
Accounts payable	(5,005)	816	(4,189)
Other liabilities	73,202	-	73,202
Total Liabilities	68,197	816	69,013
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues-property taxes	20,279	-	20,279
Total Deferred Inflows of Resources	20,279	-	20,279
FUND BALANCES			
Restricted for:			
Municipal court	-	24,354	24,354
Hotel	-	210,701	210,701
Fire	-	7,747	7,747
Assigned:			
Police	-	315	315
Parks		-	-
Library	-	-	-
Capital improvements	-	-	-
Fire	-	116,657	116,657
Unassigned	786,338	-	786,338
Total Fund Balances	786,338	359,773	1,146,111
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 874,814	$ 360,589	$ 1,235,403

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

Total fund balances - governmental funds balance sheet	1,146,111
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,569,511
Accumulated depreciation is not included in the governmental fund financial statements	(3,314,253)
Deferred inflow/outflow of resources for pension are not reported in the fund financial statements.	80,358
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore are not reported in the funds.	(404,076)
Net pension asset included in total assets is not available to pay current expenditures and, therefore, is not reported in the fund financial statements.	(53,292)
Net OPEB liability included in total liabilities is not available to pay current expenditures and, therefore, is not reported in the fund financial statements.	(40,587)
Accrued liabilities for compensated absences are not reflected in the fund financial statements	(38,555)
Revenues earned but not available at year-end are not recognized as revenue in the fund financial statements.	20,280
Net position of governmental activities - statement of net position	2,965,497

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUE			
Property taxes including P&I	$ 551,316	$ -	$ 551,316
Hotel/motel taxes	-	108,056	108,056
Franchise fees	110,931	-	110,931
Fines and forfeitures	129,014	2,474	131,488
Sales tax collected	690,606	-	690,606
Licenses and permits	4,170	-	4,170
Charge for services	425,172	592	425,764
Grant proceeds	1,954	-	1,954
Donations	5,703	12,631	18,335
Intergovernmental	-	-	-
Miscellaneous	70,613	(318)	70,294
Total Revenues	1,989,478	123,435	2,112,912
EXPENDITURES			
Current operating:			
General government	388,567	48,183	436,749
Public safety	858,086	8,745	866,832
Public works	147,387	-	147,387
Public services and operations	392,510	3,758	396,268
Parks and recreation	174,017	-	174,017
Library	67,666	-	67,666
Main Street	-	-	-
Debt service:			
Principal paid	168,648	-	168,648
Interest and fiscal agent fees	16,219	-	16,219
Capital outlay:			
General government	58,243	-	58,243
Public safety	121,299	-	121,299
Public works	178,279	-	178,279
Parks and recreation	14,522	-	14,522
Total Expenditures	2,585,443	60,686	2,646,129
Excess (deficiency) of revenues over (under) expenditures	(595,965)	62,749	(533,217)
Other Revenues and Financing Sources (uses)			
Debt proceeds	121,299	-	121,299
US Government reimbursement	408,859	-	408,859
Investment income	2,324	9,062	11,386
Intergovernmental	-	24,510	24,510
Transfers	132,665	(27,539)	105,125
Total Other Financing Sources (uses)	665,147	6,033	671,180
Net Change in Fund Balances	69,181	68,782	137,963
Fund Balances/Equity, October 1	717,157	290,991	1,008,148
Fund Balances/Equity, September 30	$ 786,338	$ 359,773	$ 1,146,111

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds	$	137,963
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are recognized as revenue then allocated over their estimated useful lives and reported as depreciation expense.		561,498
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.		(310,367)
Current year note proceeds are other finance sources in the fund financial statements but are shown as an increase in the government-wide liabilities section of the financial statements.		(121,299)
Current year long-term debt principal payments on contractual obligations and bonds payable are expenditures in the fund financial statements but are shown as reductions in long-term debt in the government-wide financial statements.		168,648
Current year changes in the long term liability for compensated absences do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds.		14,433
Changes in net pension liability are not shown in the fund financial statements.		47,126
Changes in deferred income are reported as deferred income within the fund financial statements and as income in the government-wide financial statements.		(61,280)
Change in net position of governmental activities - statement of activities	$	436,722

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	Water & Sewer
ASSETS	
Current assets:	
Cash and cash equivalents	$ 74,884
Receivables (net of allow for uncollectibles)	112,573
Inventory	40,384
Total current assets	227,841
Noncurrent assets:	
Cash and cash equivalents-restricted	4,120,131
Capital assets:	
Buildings	145,472
Infrastructure	8,407,966
Machinery & equipment	427,770
Construction in progress	3,342,530
Accumulated depreciation	(5,815,708)
Total capital assets (net of accumulated depreciation)	6,508,030
Total noncurrent assets	10,628,161
Total Assets	10,856,002
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflows from pension	99,260
LIABILITIES	
Current liabilities:	
Accounts payable	74,218
Payable from restricted assets:	
Customer deposits	129,541
Accrued interest payable	22,691
Capital leases	12,975
Bonds payable - current	285,000
Total current liabilities	524,425
Noncurrent liabilities:	
Net pension liability	26,593
Net OPEB liability	19,991
Compensated absences	29,734
Capital leases	13,698
Bonds payable	6,980,000
Bond premiums	384,099
Total noncurrent liabilities	7,454,115
Total Liabilities	7,978,540
DEFERRED INFLOW OF RESOURCES	
Deferred inflows from pension	59,153
NET POSITION	
Net investment in capital assets	3,108,922
Restricted for:	
Debt service	60,263
Unrestricted	(251,617)
Total Net Position	$ 2,917,569
Total Liabilities and Net Position	$ 10,955,261

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Water & Sewer
OPERATING REVENUES:	
Property taxes including P&I	$ 203,466
Charges for sales and services:	
Service charges	1,160,833
Total Operating Revenues	1,366,309
OPERATING EXPENSES:	
Personnel services	432,954
Supplies and materials	88,745
Maintenance and repair	158,675
Contractual services	295,364
Depreciation	236,386
Total Operating Expenses	1,212,124
Operating Income (Loss)	154,185
NON-OPERATING REVENUES (EXPENSES):	
Investment income	6,682
Interest expense	(90,002)
Bond Issuance Costs	(171,119)
Total Non-Operating Revenues (Expenses)	(254,438)
Transfers	(294,280)
Change in Net Position	(394,533)
Net Position - beginning	3,312,102
Net Position - ending	$ 2,917,569

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Water and Sewer
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$1,153,168
Cash received from other sources	219,032
Cash paid to employees and suppliers	(1,033,896)
Net Cash Provided by Operating Activities	338,304
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfers to primary government	(294,280)
Net Cash Provided by Non-Capital Financing Activities	(294,280)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition or construction of capital assets	(2,503,206)
Interest expense	(90,002)
Principal payments	(203,909)
Bond proceeds	5,218,098
Bond issuance costs or amortization	(171,119)
Net Cash Used for Capital & Related Financing Activities	2,249,862
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	6,682
Net Cash Provided by Investing Activities	6,682
Net Increase (Decrease) in Cash and Cash Equivalents	2,300,569
Cash and Cash Equivalents at Beginning of Year	1,894,447
Cash and Cash Equivalents at End of Year	$4,195,016
Reconciliation of Operating Income to Net Cash Provided by Operation Activities:	
Operating income (loss)	$ 154,185
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation	236,386
Change in assets and liabilities:	
Decrease (increase) in receivables	(2,477)
Increase (decrease) in accounts payable	(56,916)
Increase (decrease) in customer deposits	10,883
Increase (decrease) in other liabilities	(11,340)
Increase (decrease) in pension liability	7,584
Total adjustments	184,119
Net Cash Provided (Used) by Operating Activities	$ 338,304

The accompanying notes to the basic financial statements are an integral part of this financial statement.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Van, Texas ("City") was incorporated in 1946. The City operates under a Mayor-Council form of government and provides general administrative services and owns and operates the sewer infrastructure.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America ("GAAP"), applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants in the publication entitled *State and Local Governments-Audit and Accounting Guide.* The more significant policies of the City are described below:

1. Reporting Entity

The City is a municipal corporation governed by an elected mayor and five-member council and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by GASB in its Statement No. 14, "The Financial Reporting Entity", as amended by GASB No. 39 "Determining Whether Certain Organizations are Component Units", under GASB 14, component units are organizations for which the City is financially accountable and all other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability exists if the City appoints a voting majority of an organization's governing board, and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City. The City may be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is dependent on the City. The financial statements of the component units may be discretely presented in a separate column from the primary government or blended with the financial statements of the primary government. GASB Statement No. 39 added clarification to GASB 14 by including as component units entities which meet all three of the following requirements:

1. The economic resources received or held by the separate organization are entirely for the direct benefit of the primary government, its component units, or its constituents.

2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.

3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to access, and is significant to the primary government.

Based upon the application of these tests, the City of Van has one component unit.

Discretely presented component unit. The Van Economic Development Corporation ("EDC") is the discretely presented component unit for the City. The funding for the EDC occurs by the City transferring 1/4 of sales tax revenues collected by the City to the corporation. Adding the creation of the EDC to the resources currently available will increase the current ability to assist economic and community development within the community.

In addition, GASB Statement No. 61 considers an organization that does not meet the financial accountability criteria may be included as a component unit if management's professional judgment determines it to be necessary and misleading if omitted. This evaluation includes consideration of whether a financial benefit or burden exists in the relationship between the entities. Management has not identified any additional organizations that fit this criteria.

2. Basis of Presentation

The basic financial statements are prepared in conformity with GASB Statement No. 34 which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities on the statement of net position and statement of activities. Significantly, the City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City. The government-wide statement of activities reflects depreciation expense on the City's capital assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resources measurement focus for the governmental funds. The accrual basis of accounting is utilized by the proprietary fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City also presents Management's Discussion and Analysis which includes an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented that compares the originally adopted and final amended General Fund budget with actual results for the current fiscal year.

The City's basic financial statements include the accounts of all City operations. In evaluating how to define the City for financial reporting purposes, management has considered all entities for which the City is considered to be financially accountable. As required by GAAP, these financial statements present the City and it component unit, as entities for which the City is considered to be financially accountable. The discretely presented component unit has been reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the primary government. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely on fees and charges for support. Additionally, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (Police, Public Works, etc.) or program are offset by program revenues. Direct expenses are those that are clearly identifiable with specific functions or programs. Program revenues include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, b) grants and contributions that are restricted to meeting the operational requirements of a particular function or program, or c) grants and contributions that are restricted to meeting the capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues rather than as program revenues.

The net cost (by function or business-type activity) is normally covered by general revenue (property and sales taxes, franchise taxes, and interest income).

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds, are reported in separate columns in the fund financial statements. The major governmental fund is the general fund. GASB 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and proprietary combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements. The non-major funds are detailed in the combining section of the statements.

The government-wide focus is on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and proprietary categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenues of the water, wastewater, and solid waste funds are charges to customers for sales and services. The water and wastewater fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting the definition are reported as non-operating revenues and expenses.

3. Measurement Focus, Basis of Accounting

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)
3. Measurement Focus, Basis of Accounting (continued)

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable shortly after year end as required by GASB Interpretation No. 6.

Ad valorem taxes, franchise, and sales tax revenues recorded in the General Fund and Proprietary Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash, as the resulting receivable is not measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Intergovernmental revenues are recognized when all eligibility requirements have been met.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted first, then unrestricted resources as they are needed.

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is a description of the major Governmental Fund of the City:

The ***General Fund*** is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Proprietary Funds are accounted for using an economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included on its statement of net position.

The proprietary funds are financed and operated in a manner similar to private business enterprises. The costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City has one major proprietary fund:

The ***Water and Sewer Fund*** is used to account for the operations of the water and wastewater system. Activities of this fund include administration, operation and maintenance of the water and sewer system and billing and collection activities. This fund also accounts for the accumulation of resources for, and the payment of long-term debt principal and interest for bonds and contractual obligations when due throughout the year. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure financial integrity of the Fund.

a. Cash and Cash Equivalents
Cash for all funds, excluding the City's payroll account, certain special revenue accounts, and law enforcement bank accounts, are pooled into a common interest-bearing bank account in order to maximize operating efficiencies. Each fund whose money is deposited in the pooled cash has equity therein, and interest earned on these funds is allocated based upon relative equity at each month end.

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

The City may invest in certificates of deposit, authorized investment pools and funds, U.S. Government Securities, repurchase agreements, money market mutual funds, and commercial paper.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Financial Statement Amounts

b. Receivable and Payable Balances

Trade and property tax receivables are shown net of an allowance for uncollectible.

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid obscuring of significant components by aggregation.

c. Prepaid Items

Prepaid balances are for payments made by the City for which benefits extend beyond the current fiscal period, and the reserve for prepaid items has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures. Prepaid items are recorded using the consumption method.

d. Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. The City did not have any interfund balances at the end of the current fiscal period.

Legally authorized transfers are treated as transfers and are included in the results of operations of both governmental and proprietary funds.

e. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets in the proprietary funds represent cash and cash equivalents and investments set aside for repayments of deposits to utility customers and various bond covenants.

f. Capital Assets

Capital assets, which include land, buildings, equipment, and improvements, purchased or acquired, are reported in the applicable governmental or business-like activities columns in the government-wide financial statements and proprietary fund types. The City defines capital assets as assets with an initial individual cost of more than $2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost, if historical cost is not available. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest incurred during the construction phase of capital assets of business-like activities is included as part of the capitalized value of the assets constructed. The City did not capitalize any interest during the current fiscal year.

Management elected not to retroactively report infrastructure assets within the scope of GASB 34.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Years
Infrastructure	30 - 40
Buildings	30 - 40
Building Improvements	10
Machinery and Vehicles	7 - 20

g. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. The separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The City only has one item that qualifies for reporting in this category. The City's pension plan contributions made from the measurement date of the pension plan to the current fiscal year end are deferred and will be recognized in the subsequent fiscal year end. Also, the difference between projected and actual investment earnings are amortized as a component of the pension expense over a five-year period beginning with the period in which the difference occurred.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Financial Statement Amounts

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue* is reported in the governmental funds balance sheet. Deferred revenue from property taxes are shown as deferred inflow of resources. The amount is deferred and recognized as inflows of resources in the period that the amounts become available. As a component of implementing GASB Statement No. 68, a deferred inflow is recorded in the government-wide statement of net position and fund level financials for the proprietary statement of net position for the difference in projected and actual experience in the actuarial measurement of the total pension liability not recognized in the current year. The amount is deferred and amortized over a period of years determined by the Plan actuary. The differences are amortized over the average remaining service life of all participants in the respective pension plan and recorded as a component of pension expense beginning with the period in which they are incurred.

h. Property Taxes

Property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and personal property located in the City. Assessed value represents the appraisal value, less applicable exemptions authorized by the City Council. The Appraisal Board of Review establishes appraised value at 100% of estimated market value. A tax lien attaches to the property on January 1 of each year, to secure the payment of all taxes, penalties and interest ultimately imposed for the year on that property, whether or not the taxes are imposed in the year the lien attaches.

Taxes are due October 1 (immediately following the levy date) and are delinquent after the following January 31st. Revenues are recognized as the related ad valorem taxes are collected. Additional delinquent property taxes estimated to be collectible within 60 days following the close of the fiscal year have been recognized as a revenue at fund level.

In Texas, county-wide central appraisal districts are required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its market value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years, however, the City may, at its own expense, require annual reviews of appraisal values. The City may challenge appraised values established by the appraisal district through various appeals, and, if necessary, take legal action. Under this legislation, the City continues to set tax rates on City property.

i. Compensated absences

It is the City's policy to permit employees to accumulate earned but unused vacation, overtime not paid (comp time), and sick pay benefits. There is no liability for unpaid accumulated sick leave since the City's policy states that upon separation, an employee will not be paid for accumulated sick leave. All vacation and comp time is accrued at the close of the fiscal year end in the government-wide and proprietary fund financial statements.

j. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Management compared this method to the effective interest method and found the difference to be immaterial. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are expensed in the year they are incurred.

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

k. Pension Plan

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting regardless of the amounts recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Financial Statement Amounts (continued)

k. Pension Plan (Continued)

In general, the City recognized a net pension liability (asset), which represents the City's proportionate share of the excess of the total pension liability (asset) over the fiduciary net position of the pension reflected in the actuarial report provided by the Texas Municipal Retirement System ("TMRS"). The net pension liability (asset) is measured as of December 31, 2018. Changes in the net pension liability (asset) are recorded as pension expense or as deferred inflows of resource or deferred outflows of resources depending on the nature of the change. The changes in net pension liability (asset) that are recorded as deferred inflow of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) will be amortized over the weighted average remaining service life of all participants and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred inflows/outflows of resources relating to pension expense, information about the fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Projected earning on pension investments are recognized as components of pension expense. Difference between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflow of resources and will be amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed five-year period of recognition.

l. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

m. Federal and State Grants

Grants and shared revenues are generally accounted for within the fund financed. Federal grants are reported in the General Fund.

n. Fund Equity

In the fund financial statements, governmental funds report fund balances as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- ***Nonspendable fund balance*** - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- ***Restricted fund balance*** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; (b) imposed by law through constitutional provisions or enabling legislation.
- ***Committed fund balance*** - amounts that can only be used for specific purposes determined by ordinance by the City Council and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later then the close of the reporting period.
- ***Assigned fund balance*** - amounts that are constrained by the City's *intent* to be used for specific purposes. The intent can be established by the City Council or by the City Administrator.
- ***Unassigned fund balance*** - the residual classification for the City General Fund that includes amounts not contained in the other classifications.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Financial Statement Amounts (Continued)

n. Fund Equity (Continued)

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. Committed funds will be used first followed by assigned funds.

o. Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

p. Comparative Data/Reclassification

Comparative total data for the current year to budget have been presented in the supplementary section of the financial statement in order to provide an understanding of budget to actual. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

q. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

r. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

s. Program Revenues

Certain revenues such as charges for services are included in program revenues.

t. Program Expenses

Certain indirect costs such as administrative costs are included in the program expense reported for individual functional activities.

B. COMPLIANCE AND ACCOUNTABILITY

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation	Action Taken
None reported	N/A

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount
None reported	N/A

B. COMPLIANCE AND ACCOUNTABILITY (Continued)

3. Budgets and Budgetary Accounting

Annual budgets are adopted on a modified accrual basis. Annual appropriated budgets are legally adopted for the General Fund. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the budgetary data reflected in the financial statements.

Prior to September 1, the City Administrator prepares 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. Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted by the City Council through passage of an ordinance prior to the beginning of the fiscal year to which it applies, which can be amended by the Council. Formal budgetary integration, using the modified accrual basis, is employed as a management control device during the year for the General Fund.

The level of control (the level at which expenditures may not exceed the budget) is the fund level. The City Administrator is authorized to approve a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Council.

C. DEPOSITS AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository banks' dollar amount of Federal Deposit Insurance Corporation ("FDIC").

Cash Deposits

At September 30, 2019, the carrying amount of the City's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was $5,164,776 and the bank balance was $5,473,979. The City's cash deposits at September 30, 2019 and during the year ended September 30, 2019, were entirely covered by FDIC or by pledged collateral held by the City's agent bank in the City's name.

Statement of Net Position:		
Primary Government		
Cash and Cash Equivalents	$	795,270
Restricted Assets-Cash and Cash Equivalents		4,369,506
Total Cash and Cash Equivalents	**$**	**5,164,776**
Governmental-Restricted Cash		
Municipal Court	$	24,353
Fire Department Relief		7,747
Construction Improvements		6,504
Drug Seizure		315
Hotel/Motel Fund		210,456
Total	**$**	**249,375**
Business-type - Restricted Cash		
Construction Improvements	$	4,059,868
Debt Service Fund		60,263
Total	**$**	**4,120,131**

C. DEPOSITS AND INVESTMENTS (continued)

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports an establishment of appropriate policy. The City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

Investment Accounting Policy

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "non-participating" means that the investment value does not vary with market interest rate changes. Non-negotiable certificates of deposits are examples of nonparticipating interest-earning investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to change in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by investing mainly in investment pools which purchase a combination of shorter term investments with an average maturity of less than 60 days thus reducing the interest rate risk. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio.

D. RECEIVABLES

Receivables as of year end for the City's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental	Proprietary	Total
Receivables:			
Taxes	$ 198,224	$ -	$ 198,224
Fees and Charges	85,079	113,634	198,713
Gross Receivables	283,303	113,634	396,937
Less: allowance for uncollectible	(17,661)	(1,061)	(18,722)
Net Total Receivables	**$ 265,642**	**$ 112,573**	**$ 378,215**

E. CAPITAL ASSETS

Capital asset activity for the period ended September 30, 2019 was as follows:

	Beginning Balances	Transfers	Additions	Decreases	Ending Balances
Governmental Activities					
Capital assets, not being depreciated:					
Land	$ 18,640	$ -	$ -	$ -	$ 18,640
Construction In Progress	-	-	-	-	-
Total capital assets, not being depreciated	**18,640**	**-**	**-**	**-**	**18,640**
Capital assets, being depreciated:					
Buildings & Improvements	1,591,314	-	39,778	-	1,631,092
Infrastructure	1,209,319	189,155	178,279	-	1,576,753
Machinery & Equipment	2,188,740	-	154,285	-	2,343,025
Total capital assets being depreciated	**4,989,373**	**189,155**	**372,342**	**-**	**5,550,870**
Less accumulated depreciation for:					
Buildings & Improvements	(1,163,989)	-	(42,380)	-	(1,206,369)
Infrastructure	(224,117)	-	(67,359)	-	(291,476)
Machinery & Equipment	(1,615,777)	-	(200,627)		(1,816,404)
Total accumulated depreciation	**(3,003,883)**	**-**	**(310,366)**	**-**	**(3,314,249)**
Total capital assets being depreciated, net	**1,985,490**	**189,155**	**61,976**	**-**	**2,236,621**
Governmental activities capital assets, net	**$ 2,004,130**	**$ 189,155**	**$ 61,976**	**$ -**	**$ 2,255,261**

	Beginning Balances	Transfers	Additions	Decreases	Ending Balances
Business-type Activities					
Capital assets, not being depreciated:					
Land	$ -	$ -	$ -	$ -	$ -
Construction in Progress	736,732	-	2,605,798	-	3,342,530
Total capital assets, not being depreciated	**736,732**	**-**	**2,605,798**	**-**	**3,342,530**
Capital assets, being depreciated:					
Buildings & Improvements	139,550	-	5,922	-	145,472
Infrastructure	8,597,122	(189,155)	-	-	8,407,967
Machinery & Equipment	347,127	-	80,641	-	427,768
Total capital assets being depreciated	**9,083,799**	**(189,155)**	**86,563**	**-**	**8,981,207**
Less accumulated depreciation for:					
Buildings & Improvements	(105,226)	-	(4,340)	-	(109,566)
Infrastructure	(5,209,354)	-	(205,654)	-	(5,415,008)
Machinery & Equipment	(264,743)	-	(26,390)	-	(291,133)
Total accumulated depreciation	**(5,579,323)**	**-**	**(236,384)**	**-**	**(5,815,707)**
Total capital assets being depreciated, net	**3,504,476**	**(189,155)**	**(149,821)**	**-**	**3,165,500**
Business-type activities capital assets, net	**$ 4,241,208**	**$ (189,155)**	**$ 2,455,977**	**$ -**	**$ 6,508,030**

E. CAPITAL ASSETS (continued)

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

Governmental Activities:	
General Government	$ 100,107
Public Safety	29,082
Public Works	49,058
Public Service	101,074
Parks and Recreation	31,045
Total depreciation expense - governmental activities	**$ 310,366**
Business-type Activities:	
Water Sewer	**$ 236,384**

F. CONSTRUCTION COMMITMENTS

During the 2019 fiscal year, the City was in the process of enhancing and improving the water system operating and storage capacity.

G. LONG-TERM OBLIGATIONS

A summary of long-term debt transactions, including the current portion, for the year ended September 30, 2019, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Capital Leases	$ 197,406	-	(81,574)	115,832	92,711
Notes Payable	254,019	121,299	(87,074)	288,244	62,086
Total Notes Payable	451,425	121,299	(168,648)	404,076	154,797
Net OPEB Liability	42,601	-	(2,014)	40,587	-
Net Pension Liability (Asset)	(73,674)	126,966	-	53,292	-
Compensated Absences	52,988	41,421	(55,854)	38,555	-
Governmental Activities Long-term Obligations	**$ 473,340**	**$ 289,686**	**$ (226,516)**	**$ 536,510**	**$ 154,797**

	Beginning Balance	Addition	Reduction	Ending Balance	Due Within One Year
Business-type Activities					
Water & Sewer					
Bonds Payable	$ 2,440,000	$ 4,840,000	$ (100,000)	7,180,000	$ 200,000
Refunding Bonds	165,000	-	(80,000)	85,000	85,000
Plus: premium	56,583	327,516	-	384,099	-
Total Bonds Payable	2,661,583	5,167,516	(180,000)	7,649,099	285,000
Capital Leases	50,582	-	(23,909)	26,673	12,975
Net OPEB Liability	20,983	-	(992)	19,991	-
Net Pension Liability (Asset)	(36,764)	63,357	-	26,593	-
Compensated Absences	41,074	20,813	(32,153)	29,734	-
Business-type Activity Long-term Obligations	**$ 2,737,458**	**$ 5,251,686**	**$ (237,054)**	**$ 7,752,090**	**$ 297,975**

G. LONG-TERM OBLIGATIONS (continued)

Changes in Governmental Long-Term Debt - Notes Payable

Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 30 2018	Issued	Retired	Amounts Outstanding September 30 2019	Due Within One Year
2009 Firetruck	5.10%	$ 290,000	$ 35,865	$ -	$ (35,865)	$ -	$ -
2011 Firetruck	5.25%	300,000	186,545	-	(19,600)	166,945	20,629
2009 Police Tahoes	2.25%	92,080	31,609	-	(31,609)	-	-
2019 Police Tahoes	3.75%	121,299	-	121,299	-	121,299	41,458
Total Notes Payable		**$ 803,379**	**$ 254,019**	**$ 121,299**	**$ (87,074)**	**$ 288,244**	**$ 62,087**

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2020	62,086	9,487	71,573
2021	60,897	10,676	71,573
2022	63,507	8,066	71,573
2023	24,051	5,342	29,393
2024	25,314	4,079	29,393
2025-2026	52,389	4,102	56,491
Total	**$ 288,244**	**$ 41,752**	**$ 329,996**

G. LONG-TERM OBLIGATIONS (Continued)

Changes in Governmental Long-Term Debt - Capital Leases

Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 30 2018	Issued	Retired	Amounts Outstanding September 30 2019	Due Within One Year
Bunker Gear	3.95%	$ 54,611	$ 44,518	$ -	$ (10,491)	$ 34,027	$ 10,906
Grandall Excavator	3.42%	219,500	107,951	-	(49,092)	58,859	58,859
Cop Sync System	4.70%	86,000	44,937	-	(21,990)	22,947	22,947
Total Capital Leases		**$ 360,111**	**$ 197,406**	**$ -**	**$ (81,573)**	**$ 115,833**	**$ 92,712**

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2020	92,712	4,436	97,148
2021	11,336	913	12,249
2022	11,785	465	12,250
	$ 115,833	**$ 5,814**	**$ 121,647**

Changes in Business Type Long-Term Debt - Bonds Payable

Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 30 2018	Issued	Retired	Amounts Outstanding September 30 2019	Due Within One Year
2019 Series	3% to 5%	$ 4,840,000	$ -	$ 4,840,000	$ -	$ 4,840,000	$ 100,000
2017 Series	3% to 3.5%	2,500,000	2,440,000	-	(100,000)	2,340,000	100,000
2000 Series	5.67%	1,000,000	165,000	-	(80,000)	85,000	85,000
Total Bonds Payable		**$ 8,340,000**	**$ 2,605,000**	**$ 4,840,000**	**$ (180,000)**	**$ 7,265,000**	**$ 285,000**

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2020	285,000	273,459	558,459
2021	220,000	246,113	466,113
2022	225,000	237,213	462,213
2023	235,000	228,063	463,063
2024	245,000	218,513	463,513
2025 to 2029	1,390,000	932,513	2,322,513
2030 to 2034	1,705,000	627,663	2,332,663
2035 to 2039	1,630,000	338,663	1,968,663
2040 to 2044	1,330,000	121,950	1,451,950
Total	**$ 7,265,000**	**$ 3,224,150**	**$ 10,489,150**

G. LONG-TERM OBLIGATIONS (Continued)

Changes in Component Unit Long-Term Debt - Notes Payable

Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 30 2018	Issued	Retired	Amounts Outstanding September 30 2019	Due Within One Year
Texas Leverage	Variable	$ 1,060,000	$ 694,202	$ -	$ (694,202)	$ -	$ -
Sales Tax Note	3.97%	691,469	-	691,469	(45,154)	646,315	57,043
Total Notes Payable		**$ 1,751,469**	**$ 694,202**	**$ 691,469**	**$ (739,356)**	**$ 646,315**	**$ 57,043**

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2020	57,043	22,583	79,626
2021	64,639	22,226	86,865
2022	67,252	19,613	86,865
2023	69,971	16,894	86,865
2024	72,800	14,065	86,865
2025 - 2028	314,610	25,612	340,222
Total	**$ 646,315**	**$ 120,993**	**$ 767,308**

H. PENSION PLAN

1. Plan Description

The City provides pension benefits for all its eligible employees through a 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 ("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 comprehensive annual financial report ("CAFR") that can be obtained at www.tmrs.com.

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

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefits provisions are adopted by the City Council, within the options available in the statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a 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.

Employees covered by benefit terms:
At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

	Plan Year	
	2018	2017
Inactive employees or beneficiaries currently receiving benefits	10	10
Inactive employees entitled to but not yet receiving benefits	13	13
Active employees	20	20
	43	43

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of an employee's gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the City Council. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal ("EAN") actuarial cost method. The 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 for the City were required to contribute 6.00% of their annual gross earnings during the fiscal year. Contribution rates for the City were 7.55% and 7.56% in calendar years 2018 and 2019, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2019 were $72,051.

4. Net Pension Liability

The City's Net Pension Liability/(Asset) ("NPL") was measured as of December 31, 2018, and the Total Pension Liability ("TPL") used to calculated the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:
The Total Pension Liability/(Asset) in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

H. PENSION PLAN (continued)

4. Net Pension Liability (continued)

Salary increases were based on a service-related table. Morality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender distinct RP2000 Disabled Retiree Mortality Table is used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2018 valuations were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation. After the Asset Allocation Study analysis and experience investigation study, the Board amended the long-term expected rate of return on pension plan investments from 7% to 6.75%. 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive), without an adjustment for time (conservative) and (2) the geometric mean (conservative), with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	**100.0%**	

H. PENSION PLAN

4. Net Pension Liability (continued)

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.

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balance at 12/31/2017	$ 2,347,986	$ 2,458,424	$ (110,438)
Changes from the year:			
Service cost	119,078		119,078
Interest	160,282		160,282
Change of benefit terms	-		-
Difference between expected and actual experience	(45,752)		(45,752)
Changes of assumptions	-		-
Contributions - employer	-	65,138	(65,138)
Contributions - employee	-	53,319	(53,319)
Net investment income	-	(73,673)	73,673
Benefit payments, including refunds of employee contributions	(65,941)	(65,941)	-
Administrative expense	-	(1,423)	1,423
Other changes	-	(76)	76
Net changes	167,667	(22,656)	190,323
Balance at 12/31/2018	**$ 2,515,653**	**$ 2,435,768**	**$ 79,885**

Sensitivity of the net position liability to change in the discount rate

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

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 405,763	$ 79,885	$ (190,825)

H. PENSION PLAN (continued)

5. Pension Expense and Deferred Outflow of Resources and Deferred Inflow of Resources Related to Pensions

For the year ended September 30, 2019, the City recognized pension expense of $95,890.

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual economic experience	$ 7,931	$ 79,883
Changes in actuarial assumptions	13,747	-
Differences between projected and actual investment earnings	218,051	91,154
Contributions subsequent to the measurement date of December 31, 2018	53,758	-
	$ 293,487	$ 171,037

$53,758 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 fiscal year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Net deferred outflow (inflow) of resources:	
December 31	
2019	$ 17,695
2020	(1,920)
2021	5,781
2022	47,136
2023	-
Thereafter	-
	$ 68,692

6. Group-term Life Insurance

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the TMRS known as the Supplemental Death Benefits Fund ("SDBF"). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1, of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit", or OPEB.

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

Total OPEB Liability

The City of Van's total OPEB liability of $60,578 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

H. PENSION PLAN (Continued)

6. Group-term Life Insurance (Continued)

Inflation	2.50%
Salary increases	3.50% to 10.5% including inflation
Discount rate*	3.31%

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA index" rate as of December 31, 2018.

Mortality rates - service retirees:

RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Mortality rates - disabled retirees:

RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3 year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period December 31, 2010 to December 31, 2014.

Membership

Number of:	
-Inactive employees currently receiving benefits	8
-Inactive employees entitled to but not yet receiving benefits	5
-Active employees	20
Total	**33**

Changes in the Total OPEB Liability:

Total OPEB Liability - beginning of year	$	63,584
Changes for the year:		
Service costs		3,732
Interest on Total OPEB Liability		2,156
Changes in benefit terms		-
Differences between expected and actual experience		(3,967)
Changes in assumptions or other inputs		(4,305)
Benefit payments		(622)
Total OPEB Liability - end of year	**$**	**60,578**

H. PENSION PLAN

6. Group-term Life Insurance (Continued)

The following presents the Total OPEB Liability of the City of Van, Texas, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.31 percent) or 1-percentage-point higher (4.31%) than the current discount rate.

	1% Decrease (2.31%)	Current Discount (3.31)	1% Increase (4.31%)
Total OPEB Liability	$ 72,176	$ 60,578	$ 51,605

Deferred (Inflows)/Outflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 3,220
Changes in assumptions and other inputs	-	471
Contributions made subsequent to measurement date	1,706	-
Total	$ 1,706	$ 3,691

Amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

	Net Deferred Outflows (Inflows) of Resources
2019	$ (644)
2020	(644)
2021	(644)
2022	(1,277)
2023	(482)
Thereafter	-
Total	$ (3,691)

I. HEALTH CARE COVERAGE

During the year ended September 30, 2019, employees of the City were covered by a health insurance plan ("Plan"). The City paid 100% of the premium per pay period per employee and 0% of the cost for dependents. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All contributions were paid to Texas Municipal League Intergovernmental Benefits Pool. The Plan was authorized by article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The City also pays the premium for a $10,000 life insurance policy for each employee. Employees can, at their option, obtain coverage for, dental, vision and additional life insurance through the Plan. Employees pay 100% of the premiums for any such additional coverage.

The contract between the City and the other participants of the self-funded pool is renewable October 1 and the terms of coverage and premium cost are included in the contract provision.

Additional assessments cannot be made by the Plan during the year. Because of the terms of agreement with the Plan, no reserve for self-insurance has been established.

J. INSURANCE COVERAGE

In accordance with state statute, the City was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Texas Municipal League, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $125,000 and for aggregate loss. According to the latest actuarial opinion, dated October 1, 2016, the unfunded claim benefit obligation included no reported claims that were unpaid and no estimated claims incurred but not reported.

K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City had general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

L. LITIGATION

Currently, management is unaware of significant pending litigation against the city.

M. TRANSFERS

	Transfers Out	Transfers In	Totals
Governmental Funds	$ -	$ 294,280	$ 294,280
Business-type Funds	(294,280)	-	(294,280)
Total	**$ (294,280)**	**$ 294,280**	**$ -**

Transfers are used for 1) debt service obligations and 2) administrative fees.

N. SUBSEQUENT EVENTS

The City has evaluated all events or transactions that occurred after September 30, 2019 up through April 21, 2020, the date the financial statements were available to be issued. During this period, management noted no subsequent events requiring disclosure.

O. ECONOMIC DEVELOPMENT CORPORATION ("EDC")

In accordance with GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, the EDC is a discretely presented component unit on the combined financial statements. The funding for the EDC occurs by the City transferring 1/4 of sales tax revenues collected by the City to the EDC. The EDC is managed by a board of directors composed entirely of persons appointed by the governing body of the City of Van, Texas. The purpose of the EDC is to promote economic development by funding public improvements, including but not limited to, public safety, streets, traffic control, water utilities drainage, parks and other projects, for the promotion and development of new and expanded business enterprises as set out in Article 5910.06, Section 4B of the Texas Revised Civil Statutes Development Corporation Act of 1979. There are no separate financial statements for the EDC.

P. ECONOMIC DEVELOPMENT CORPORATION ("EDC")

1. *Cash Deposits*

At September 30, 2019, the carrying amount of the EDC's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was $508,477 and the bank balance was $566,530. The EDC's cash deposits at September 30, 2019 and during the year ended September 30, 2019 were entirely covered by FDIC or by pledged collateral held by the EDC's agent bank in the EDC's name.

Statement of net position:	
Cash and cash equivalents	$ 508,477

2. *Receivables*

Receivables as of fiscal year-end for the EDC were $46,414 representing sales tax owed from the City. Receivables were collected after year-end; therefore, no allowance for uncollectible has been recorded.

3. *Capital Assets*

Capital asset activity for the period ended September 30, 2019 was as follows:

	Beginning Balances	Additions	Decreases	Ending Balances
EDC Activities				
Capital assets, not being depreciated				
Land	19,193	-	-	19,193
Total capital assets, not being depreciated	$ 19,193	$ -	$ -	$ 19,193
Capital assets, being depreciated:				
Buildings & Improvements	265,367	-	-	265,367
Machinery & Equipment	7,215	-	-	7,215
Total capital assets being depreciated	272,582	-	-	272,582
Less accumulated depreciation for:				
Buildings & Improvements	(50,139)	(10,153)	-	(60,292)
Machinery & Equipment	(3,343)	(1,443)	-	(4,786)
Total accumulated depreciation	(53,482)	(11,596)	-	(65,078)
Total capital assets, being depreciated, net	219,100	(11,596)	-	207,504
EDC activities capital assets, net	$ 238,293	$ (11,596)	$ -	$ 226,697

4. *Subsequent Events*

The EDC has evaluated all events or transactions that occurred after September 30, 2019 up through April 21, 2020, the date the financial statements were available to be issued. During this period, management noted no material subsequent events requiring disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF VAN, TEXAS
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (MODIFIED ACCRUAL BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUE				
Property taxes including P&I	$ 550,000	$ 550,000	$ 551,316	$ 1,316
Franchise fees	105,500	105,500	110,931	5,431
Fines and forfeitures	150,000	150,000	129,014	(20,986)
Sales tax collected	586,000	586,000	690,606	104,606
Licenses and permits	6,765	6,765	4,170	(2,595)
Donations	1,000	1,000	5,703	4,703
Grant proceeds	1,000	1,000	1,954	954
Integovernmental	-	-	-	-
Charge for services	340,200	340,200	425,172	84,972
Miscellaneous	21,000	21,000	70,613	49,613
Total Revenues	1,761,465	1,761,465	1,989,478	228,013
EXPENDITURES				
General Government:				
Administration & public information	344,214	344,214	388,567	(44,353)
Capital expenditures	-	-	58,243	(58,243)
Principal & interest payments	-	-	184,867	(184,867)
Total General Government	344,214	344,214	631,677	(287,463)
Public Safety				
Police	705,706	705,706	779,791	(74,085)
Fire	53,231	53,231	78,295	(25,064)
Capital expenditures	143,000	143,000	121,299	21,701
Total Public Safety	901,937	901,937	979,385	(77,448)
Public Works				
Streets	134,221	134,221	147,387	(13,166)
Capital expenditures	61,500	61,500	178,279	(116,779)
Total Public Works	195,721	195,721	325,666	(129,945)
Public Services and Operations	379,754	379,754	392,510	(12,756)
Library	45,141	45,141	67,666	(22,525)
Parks and Recreation				
Parks and Recreation	65,592	65,592	174,017	(108,425)
Capital expenditures	2,500	2,500	14,522	(12,022)
Total Parks and Recreation	68,092	68,092	188,539	(120,447)
Total Expenditures	1,934,859	1,934,859	2,585,443	(650,584)
Excess (deficiency) of revenues over (under) expenditures	(173,394)	(173,394)	(595,965)	(422,571)
Other Revenues and Financing Sources (uses)				
Debt proceeds	-	-	121,299	121,299
Investment income	500	500	2,324	1,824
US Government reimbursement	-	-	408,859	408,859
Transfers	175,000	175,000	132,665	(42,335)
Total Other Financing Sources (uses)	175,500	175,500	665,147	489,647
Net change in Fund Balances	2,106	2,106	69,182	67,076
Fund Balances/Equity, October 1	717,157	717,157	717,157	
Fund Balances/Equity, September 30	$ 719,263	$ 719,263	$ 786,338	

The accompanying notes to the basic financial statements are an integral part of this financial statement.

CITY OF VAN, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

SCHEDULE OF CONTRIBUTIONS
LAST FIVE FISCAL YEARS (UNAUDITED)

	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 69,810	$ 68,624	$ 67,246	$ 60,161	$ 49,887
Contributions in relation to the actuarially determined contribution	$ 69,810	$ 68,624	$ 67,246	$ 60,161	$ 49,887
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 874,283	$ 874,283	$ 866,199	$ 818,999	$ 946,265
Contributions as a percentage of covered employee payroll	7.98%	7.85%	7.76%	7.35%	5.27%

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	25 years
Asset Valuation Method	10-year smoothed market; 15% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 10.50% 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 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Other Information:

Notes	There were no benefit changes during the year.

Note: Years will continue to be added until there are 10 years for comparison

CITY OF VAN, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS-TMRS

	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability					
Service cost	$ 119,078	$ 115,580	$ 111,581	$ 112,852	$ 76,125
Interest (on the Total Pension Liability)	160,282	148,765	141,173	135,535	120,874
Changes of benefit terms					
Difference between expected and actual experience	(45,752)	(17,046)	(62,221)	(70,286)	239,230
Change of assumptions	-	-	-	49,691	70,591
Benefit payments, including refunds of employee contributions	(65,941)	(90,908)	(69,199)	(74,637)	(78,397)
Net Change in Total Pension Liability	167,667	156,391	121,334	153,155	428,423
Total Pension Liability - Beginning	2,347,986	2,191,595	2,070,261	1,917,106	1,488,683
Total Pension Liability - Ending	$ 2,515,653	$ 2,347,986	$ 2,191,595	$ 2,070,261	$ 1,917,106
Plan Fiduciary Net Position					
Contribution - employer	$ 65,138	$ 68,457	$ 63,150	$ 57,677	$ 20,536
Contribution - employee	53,319	52,457	50,074	51,848	49,723
Net investment income	(73,673)	295,863	132,426	2,838	104,568
Benefit payments, including refunds of employee contributions	(65,941)	(90,908)	(69,199)	(74,637)	(78,397)
Administrative expense	(1,423)	(1,533)	(1,495)	(1,729)	(1,092)
Other	(75)	(78)	(81)	(85)	(90)
Net Change in Plan Fiduciary Net Position	(22,655)	324,258	174,875	35,912	95,248
Plan Fiduciary Net Position - Beginning	2,458,423	2,134,165	1,959,290	1,923,378	1,828,130
Plan Fiduciary Net Position - Ending	$ 2,435,768	$ 2,458,423	$ 2,134,165	$ 1,959,290	$ 1,923,378
Net Pension Liability - Ending	$ 79,885	$ (110,437)	$ 57,430	$ 110,971	$ (6,272)
Plan Fiduciary Net Position as a percentage of Total Pension Liability	96.82%	104.70%	97.38%	94.64%	100.33%
Covered employee payroll	$ 888,643	$ 874,283	$ 834,564	$ 863,443	$ 936,756
Net Pension Liability as a percentage of covered employee payroll	8.99%	-12.63%	6.88%	12.85%	-0.67%

Note: Years will be added until there are 10 years of comparison

CITY OF VAN, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS-TMRS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	12/31/2018	12/31/2017
Total OPEB Liability		
Service cost	$ 3,732	$ 3,235
Interest (on the Total OPEB Liability)	2,156	2,091
Changes of benefit terms	-	-
Difference between expected and actual experience	(3,967)	-
Change of assumptions	(4,305)	4,851
Benefit payments, including refunds of employee contributions	(622)	(612)
Net Change in Total Pension Liability	(3,006)	9,565
Total OPEB Liability - Beginning	63,584	54,019
Total OPEB Liability - Ending	$ 60,578	$ 63,584
Covered employee payroll	$ 888,643	$ 874,283
Total OPEB Liability as a percentage of covered employee payroll	6.82%	7.27%

See the accompanying notes to these financial statements for more detail.

Note: Years will continue to be added until there are 10 years for comparison

CITY OF VAN
TEXAS

SUPPLEMENTARY INFORMATION

CITY OF VAN, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Municipal Court	Seizure Fund	Hotel Occupancy	Parks	Library	Fire Department Equipment	Fire Department Relief	Total Non-major Governmental Funds
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ 116,657	$ -	$ 116,657
Cash and cash equivalents-restricted	24,354	315	210,456	-	-	-	7,747	242,871
Accounts receivable	-	-	1,061	-	-	-	-	1,061
Total Assets	24,354	315	211,517	-	-	116,657	7,747	360,589
LIABILITIES								
Accounts payable	-	-	816	-	-	-	-	816
Total Liabilities	-	-	816	-	-	-	-	816
FUND BALANCES								
Restricted for:								
Municipal court	24,354	-	-	-	-	-	-	24,354
Hotel	-	-	210,701	-	-	-	-	210,701
Fire	-	-	-	-	-	-	7,747	7,747
Assigned:								
Police	-	315	-	-	-	-	-	315
Parks	-	-	-	-	-			-
Library	-	-	-	-	-	-		-
Capital improvements	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	116,657	-	116,657
Total Fund Balances	24,354	315	210,701	-	-	116,657	7,747	359,773
Total Liabilities and Fund Balances	$ 24,354	$ 315	$ 211,517	$ -	$ -	$ 116,657	$ 7,747	$ 360,589

CITY OF VAN, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Municipal Court	Seizure Fund	Hotel Occupancy	Parks	Library	Fire Department Equipment	Fire Department Relief	Total Nonmajor Governmental Funds
REVENUE								
Hotel/motel taxes	$ -	$ -	$ 108,056	$ -	$ -	$ -	$ -	$ 108,056
Charge for services	2,474	-	-	-	592	-	-	3,066
Donations	-	-	-	6,714	5,917	-	-	12,631
Miscellaneous	2,429	-	-	-	(3,341)	594	-	(318)
Total Revenues	4,903	-	108,056	6,714	3,168	594	-	123,435
EXPENDITURES								
Current operating:								
General government	-	-	48,183	-	-	-	-	48,183
Public safety	-	-	-	-	-	8,745	-	8,745
Public services and operations	1,807	-	-	-	1,951	-	-	3,758
Total Expenditures	1,807	-	48,183	-	1,951	8,745	-	60,686
Excess (deficiency) of revenues over (under) expenditures	3,096	-	59,873	6,714	1,217	(8,151)	-	62,749
Other Revenues and Financing Sources (uses)								
Investment income	-	-	5,673	-	-	3,368	20	9,062
Intergovernmental	-	-	-	-	-	24,510	-	24,510
Transfers	-	-	-	(7,024)	(20,515)	-	-	(27,539)
Total Other Financing Sources (uses)	-	-	5,673	(7,024)	(20,515)	27,879	20	6,033
Net Change in Fund Balances	3,096	-	65,547	(310)	(19,299)	19,727	20	68,782
Fund Balances/Equity, October 1	21,258	315	145,154	310	19,299	96,929	7,727	290,991
Prior Period Adjustments	-	-	-	-	-	-	-	-
Fund Balances/Equity, September 30	$ 24,354	$ 315	$ 210,701	$ -	$ -	$ 116,657	$ 7,747	$ 359,773

DATA SHEET
AGENDA ITEM NO. V.B.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Resolution concerning ONCOR and their request for a rate increase

Background:
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF Van, TEXAS FINDING THAT ONCOR ELECTRIC DELIVERY COMPANY LLC'S ('ONCOR" OR" COMPANY") APPLICATION FOR APPROVAL OF A DISTRIBUTION COST RECOVERY FACTOR PURSUANT TO TEX. ADMIN. CODE 23.243 TO INCREASE DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.
Submitted by NAME, DATE

RESOLUTION NO._____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF Van, TEXAS FINDING THAT ONCOR ELECTRIC DELIVERY COMPANY LLC'S ('ONCOR" OR" COMPANY") APPLICATION FOR APPROVAL OF A DISTRIBUTION COST RECOVERY FACTOR PURSUANT TO TEX. ADMIN. CODE 23.243 TO INCREASE DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City of Van, Texas ("City") is an electric utility customer of Oncor Electric Delivery Company LLC ("Oncor" or "Company"), and a regulatory authority with an interest in the rates and charges of Oncor; and

WHEREAS, on or about April 3, 2020, Oncor filed with the City an Application for Approval of a Distribution Cost Recovery Factor ("DCRF"), PUC Docket No. 50734, seeking to increase electric distribution rates by approximately $ 75,889,531; and,

WHEREAS, all electric utility customers residing in the City will be impacted by this ratemaking proceeding if it is granted; and,

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF Van, TEXAS:

Section 1. That the rates proposed by Oncor to be recovered through its DCRF charged to customers located within the City limits are hereby found to be unreasonable and shall be denied by City.

Section 2. That the Company shall continue to charge its existing rates to customers within the City.

Section 3. That a copy of this Resolution shall be sent to J. Michael Sherburne, 1616 Woodall Rodgers Freeway, Dallas, Texas 75202.

Section 4. That it is hereby officially found and determined that the meeting at which this resolution is passed is open to the public and that the public notice of time, place, and purpose of said meeting was given as required by law.

PASSED AND APPROVED THIS _____ DAY OF _____ 2020.

_____
Mayor
City of Van

ATTEST:

_____
City Secretary

DATA SHEET
AGENDA ITEM NO. V.C.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Selection of a Mayor Pro-tem

Background:
The City Council is required to select a member to serve as the Mayor Pro-tem each year after the annual city election

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.

DATA SHEET
AGENDA ITEM NO. V.D.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Appoint a Municipal Court Judge for a two year term

Background:
The City Council is required to appoint someone to serve as the Municipal Court Judge every two years. To simplify and have a set date for the judge the appointment is done on the years of the Mayoral Election which occurs every two years.

Financial Impact:
The City Council will need to set the compensation and hours the Judge is to be at the office.

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.

DATA SHEET
AGENDA ITEM NO. V.E.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Appropriate action concerning City of Van Parks

Background:
The City of Van parks have been closed since the beginning of the COVID-19 Epidemic and we have had several citizens request that the parks be open. The Information provided by the State concerning should parks be open has been confusing and not clear.

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.

DATA SHEET
AGENDA ITEM NO. V.F.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Appointment of Local Rabies Authority

Background:
State statutes require that the city appoint someone to serve as the Local Rabies Authority. This is usually the Code Compliance Officer, Animal Control Officer, or a local Police Officer (i.e. Police Chief)

Financial Impact:

Recommendation:
My recommendation is to designate the Police Chief as the LRCA and then he or she can delegate an officer to conduct the investigation or any follow up work that may need to be done.

For more information, please contact Charles West, City Administrator at (903) 963-7216.
Submitted by Charles West

TEXAS
Health and Human Services

Texas Department of State Health Services

John Hellerstedt, M.D.
Commissioner

March 1, 2020

County or Municipality Representative:

Chapter 826 of the Texas Health and Safety Code requires each county and municipality to appoint a Local Rabies Control Authority (LRCA) for the purposes of administering the state laws and rules, and any local ordinances and rules pertaining to rabies control. I have included a copy of the Texas Health and Safety Code's 826 – Rabies and the Rules of the Board of Health for Rabies Control and Eradication (Sections 169.21-169.34) which explain the requirement and appointment of a Local Rabies Control Authority. I have also enclosed a one-page description summarizing the duties and responsibilities of a Local Rabies Control Authority.

The LRCA is very important for rabies control in a community, and this individual is the primary contact person when dealing with animal bites and rabies control matters. It is essential for an effective rabies control program that the LRCA be knowledgeable about his/her responsibilities and the laws pertaining to rabies control. We encourage LRCAs to attend training courses and seminars relating to animal control and rabies. I have enclosed a registration form for the **LRCA Training Course** that will be held on Thursday, **May 7, 2020** in Tyler, Texas.

Please notify me in writing of the person selected to serve as LRCA for your jurisdiction. In addition, please fax the completed registration form to the Zoonosis Control program at (903) 533-9502. If you have further questions, please feel free to telephone me at (903) 533-5212.

Sincerely,

Brent Moore, DVM, DACVPM
Zoonosis Control Veterinarian
Public Health Region 4/5 North
2521 W. Front Street • Tyler, Texas 75702

Enclosure:
1. Local Rabies Control Authority Designation Form
2. Duties of a Local Rabies Control Authority
3. LRCA Training Course Registration Form
4. Texas Health & Safety Code's Chapter 826 (Sections 169.21-169.34)

LOCAL RABIES CONTROL AUTHORITY

The _____ of _____
(governing body) (city or county)

designates _____ as the Local Rabies Control
(**job title** or name)

Authority (LRCA) for the purposes of the RABIES CONTROL ACT OF 1981.

This appointment became effective _____.
(date)

AUTHORIZING PERSON'S NAME (print):_____

AUTHORIZING PERSON'S TITLE (Mayor/County Judge):_____

AUTHORIZING PERSON'S SIGNATURE:_____

Please print the name and contact information of the appointed individual:

NAME:_____

AGENCY:_____

STREET ADDRESS:_____

MAILING ADDRESS:_____

CITY/STATE/ZIP:_____

JOB TITLE:_____

TELEPHONE:_____

FAX:_____

E-MAIL ADDRESS:_____

A copy of this form can be sent to:
Texas DSHS - Region 4/5N Zoonosis Control
2521 W. Front Street
Tyler, TX 75702
Fax: (903) 533-9502

Duties of a Local Rabies Control Authority

Purpose: To define the duties and responsibilities of the designated Local Rabies Control Authority under the Rabies Control Act.

References: Health and Safety Code, Chapter 826, Rabies. Texas Administrative Code, Rabies Control and Eradication §169.21-169.34.

Designation: Local Rabies Control Authorities (LRCA) must be designated by the commissioner's court of each county or the governing body of a municipality. The LRCA may be the local health authority, animal control officer, peace officer or some other appropriate entity.

Responsibilities: To enforce the state law and rules and local ordinances or rules of the county or municipality pertaining to rabies control.

Duties:

a. Investigate every animal bite and other potential rabies exposure to a human. In the investigation ascertain who, what, when, where, why and how. Also check the status of the animal's rabies vaccination.

b. Ensure domestic dogs, cats and ferrets that bite someone are observed for ten (10) days or are humanely destroyed without damage to the brain and submitted for rabies testing.

c. Contract or establish where the animals under jurisdiction will be quarantined:
   1. Department of State Health Services-approved facility
   2. Veterinary clinic
   3. Home confinement per Texas Administrative Code

d. Upon quarantine or destruction of an animal for rabies testing, notify the bite victim, the victim's doctor, and the owner of the animal.

e. Ensure the bite victim, the victim's doctor, and the animal's owner are notified upon release from quarantine or a negative result from rabies testing.

f. Upon receiving a positive rabies result, notify the bite victim, the victim's doctor, the animal's owner, the person removing the head, the animal control officer who quarantined the animal and anyone else who handled the animal.

g. Observe animals in quarantine for signs of sickness or rabies (required for home confinement or delegated to quarantine facility and/or veterinarian).

h. Ensure that dogs and cats are current on their rabies vaccination before releasing from quarantine.

i. Ensure high-risk animals (coyotes, skunks, bats, foxes and raccoons) are humanely destroyed and the heads submitted for rabies testing.

j. Have low-risk animals (opossums, shrews, moles, squirrels, gophers, mice, rabbits, rats, and armadillos) humanely destroyed and submitted for rabies testing only if you have cause to believe that the animal was rabid.

k. Suitably confine for thirty (30) days any animal not classified as a domestic dog, cat or domestic ferret; high-risk; or low-risk OR humanely destroy the animal and submit its brain for testing.

l. Ensure that the head of any animal which is destroyed for rabies testing is properly removed by a qualified person, packed, and shipped in accordance with DSHS guidelines (except bats, which can be submitted whole).

DATA SHEET
AGENDA ITEM NO. V.G.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Approve destruction of outdated records in accordance with the State Statutes concerning record retention standards

Background:

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.
Submitted by NAME, DATE

Records Disposition Log

Prepared by Unit Liaison: Name Julie McGowan Date 05/06/2020

Unit Manager Approval Signature: _____ Date _____

Legal Counsel Approval Signature: _____ Date _____

RMO Approval Signature: Sean Coffey-Higgins Date 5-6-2020

Information from the Records Retention Schedule				Disposition Method: See legend below		Enter "X" after approved →		
Record Number	Records Series Title	Retention Period	From-To Dates of Records	Action	Volume	Actual Disposition Date	Initial	See Att
LC 2450-05c(2)	Juvenile Case Papers	until Defendant is	06/15/2011-01/19/2015	SHRED		05/16/2020		
	Juvenile Final Disposition >24yrs	21 years of age						
GR/025-07a	Financial Records - Monthly/Qtrly	FE +3 years		SHRED		05/16/2020		
	Monthly/Qtrly Court Financial Records		10/01/2003-09/30/2005					
	Monthly/Qtrly Court Financial Records		10/01/2011-09/30/2013					
LC 2350-04a	Criminal Case Papers	5 years from		SHRED		05/16/2020		
	Final Disposition-Cases Closed	Final Disp	01/01/2014-05/31/2014					
	Final Disposition-Cases Closed		06/01/2014-10/31/2014					

Legend

Retention Period Codes: FE/Fiscal year; AC/See Ret Schedule; US/Until superseded; CE/Calendar year; LA/Life of Asset; AV/Administratively Valuable; PM/Permanent

Actions: R/Recycling (open records only); S/Shred; B/Burn; P/Pulp; D/Delete electronic records; A/Transfer to Archives; AR/Archival Review needed

Disposition Date: AFTER NOTIFICATION OF APPROVAL-Date put in recycling; added to locked bin for confidential shredding; deleted; or sent to Archives

See Att (See Attachment): Put an X in this field if there is an attachment giving more detail about the records being destroyed.

Record Number	Record Title	Record Description	Total Retention	Remarks
				Local governments may dispose of the juvenile records on their own initiative only according to the retention period set out in LC2450-09(b)(2).
		2. If the person has been convicted of a felony as an adult.	Until the individual is 33.	
***LC2450-05c**	**JUVENILE CASE PAPERS**	Case papers for offenses committed on or after 1 January 1996:		
		1. The most serious allegation adjudicated was conduct indicating a need for supervision; or the referral or information did not relate to conduct indicating a need for supervision or delinquent conduct and the juvenile court or the court's staff did not take action of the referral or information for that reason.	Until the individual is at least 18 years of age.	By law - Family Code, Section 58.0071(d)(1).
		2. The most serious allegation adjudicated was delinquent conduct that violated a penal law of the grade of misdemeanor; or the most serious allegation was delinquent conduct that violated a penal law of the grade of misdemeanor or felony and there was not an adjudication.	Until the individual is at least 21 years of age.	By law - Family Code, Section 58.0071(d)(2).
		3. The most serious allegation adjudicated was delinquent conduct that violated a penal law of the grade of felony.	Until the individual is at least 31 years of age.	By law - Family Code, Section 58.0071(d)(3).
***LC2450-06**	**FINGERPRINTS AND PHOTOGRAPHS OF JUVENILES**			
***LC2450-06a**	**FINGERPRINTS AND PHOTOGRAPHS OF JUVENILES**	Fingerprints and photographs for offenses committed on or before 31 August 1987:		
		1. If a petition alleging that the juvenile engaged in delinquent conduct or conduct	Must be destroyed immediately upon	

GR1025-07	**FINANCIAL REPORTS**	Annual, sub-annual, or irregularly prepared financial reports or statements on the accounts, funds, or projects of a local government created either for internal use or for submission to state agencies as may be required by law or regulation, **except** reports of similar types noted in this or other commission schedules. ↑		
GR1025-07a	**FINANCIAL REPORTS**	Monthly, bimonthly, quarterly, or semi-annual reports.	FE + 3 years.	
GR1025-07b	**FINANCIAL REPORTS**	Annual reports.	PERMANENT.	
GR1025-07c	**FINANCIAL REPORTS**	Long range fiscal planning reports.	PERMANENT.	
GR1025-07d	**FINANCIAL REPORTS**	Capital improvement reports.	PERMANENT	

Record Number	Record Title	Record Description	Total Retention	Remarks
*LC2350-03c	**CIVIL CASE PAPERS**	Civil case papers from cases or actions that did not involve a monetary reward (e.g. forcible detainer)	4 years.	
*LC2350-03d	**CIVIL CASE PAPERS**	Civil case papers of cases dismissed for want of prosecution, on motion of the plaintiff, or for other reasons within the power of the court.	4 years from date the case was originally filed or upon dismissal, whichever later.	
*LC2350-04	**CRIMINAL CASE PAPERS** (including documentation maintained by a court arising from the actions of its judge as a magistrate)			
*LC2350-04a	**CRIMINAL CASE PAPERS**	Criminal case papers (including traffic offenses and violations of municipal ordinances).	5 years from date of final disposition of the case.	
*LC2350-04b	**CRIMINAL CASE PAPERS**	Papers in cases dismissed for want of prosecution or for other reasons within power of the court.	2 years from date of dismissal.	
*LC2350-04c	**CRIMINAL CASE PAPERS**	Un-served arrest warrants for criminal offenses within jurisdiction of the court.	4 years after issuance.	**Retention Note:** Prior to the purging and disposal of any un-served arrest warrants under this item number, the warrants must be dismissed by the judge in a manner permitted by law. If a judge dismisses un-served warrants at any time prior to 4 years after issuance, they still must be retained until the expiration of the retention period.
*LC2350-04d	**CRIMINAL CASE PAPERS**	Examining trial case papers.	AV.	**Retention Note:** If copies of statutory warnings are maintained only as carbons in bound volumes, the volumes must be retained for 5 years after last entry.
*LC2350-05	**PARKING AND PEDESTRIAN VIOLATION TICKETS**	Parking or pedestrian violation tickets that have been cleared by payment, dismissal, or other action.	6 months.	**Retention Note:** It is an exception to the 6-month retention period that if the tickets are used as vouchers for direct posting to receipt journals or ledgers, the tickets must be retained for FE + 3 years.

Records Disposition Log

Prepared by Unit Liaison: Name Mary Thompson Date 5-6-2020

Unit Manager Approval Signature: _____ Date _____

Legal Counsel Approval Signature: _____ Date _____

RMO Approval Signature: Susan Wiggins Date 5-6-2020

Information from the Records Retention Schedule				Disposition Method: See legend below		Enter "X" after approved →		
Record Number	Records Series Title	Retention Period	From-To Dates of Records	Action	Volume	Actual Disposition Date	Initial	See Att
GR1025-26a	Accounts Payable and Disbursement Records - Invoices - Year-FY- 10-1-2015 thru 9-30-2016	3 years	A-Z - 2015-2016	Shred		5-16-2020		
GR1050-5e	Time and Attendance Reports - Time sheets or cards	4 years	9-25-2010 thru 12-8-11	Shred		5-16-2020		

Legend

Retention Period Codes: FE/Fiscal year; AC/See Ret Schedule; US/Until superseded; CE/Calendar year; LA/Life of Asset; AV/Administratively Valuable; PM/Permanent

Actions: R/Recycling (open records only); S/Shred; B/Burn; P/Pulp; D/Delete electronic records; A/Transfer to Archives; AR/Archival Review needed

Disposition Date: AFTER NOTIFICATION OF APPROVAL-Date put in recycling; added to locked bin for confidential shredding; deleted; or sent to Archives

See Att (See Attachment): Put an X in this field if there is an attachment giving more detail about the records being destroyed.

Record Number	Record Title	Record Description	Retention Period	Remarks
GR1025-25	**ACCOUNTING POLICIES AND PROCEDURES DOCUMENTATION**	Policy and procedure directives and similar records documenting accounting methodology.	US, expired, or discontinued + 5 years.	
GR1025-26	**ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS**			
***GR1025-26a**	**ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS**	Claims, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other employment-related expenses.	FE of date of final payment + 5 years for school districts; FE of date of final payment + 3 years for other governments.	**Retention Note:** Accounts payable and disbursement records for bond-funded projects must be maintained according to the retention period listed in GR1025-26d.
***GR1025-26b**	**ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS**	Accounts payable records sufficient to document the purchase costs of	FE of date of disposal + 5 years for school districts; FE of	

Record Number	Record Title	Record Description	Retention Period	Remarks
		transfer, pay grade, position or job title, name changes, etc.	action involved, whichever is later.	1602.31, 1602.40, and 1602.49. **Retention Note**: Refer to GR1050-12 in this schedule as some information must be kept in Employee Service Record.
GR1050-55b	**PAYROLL ACTION OR INFORMATION NOTICES**	Documents concerning adjustments to payroll and leave status.	FE + 3 years.	**Retention Note**: Refer to GR1050-12 in this schedule as some information must be kept in Employee Service Record.
GR1050-56	**TIME AND ATTENDANCE REPORTS**	Time cards or sheets, including work schedules and documentation evidencing adherence to or	4 years.	By regulation - 40 TAC 815.106(i).

Record Number	Record Title	Record Description	Retention Period	Remarks
		deviation from normal hours for those employees working on fixed schedules.		
GR1050-57	**TIME CHANGE RECORDS**	Requests and authorizations for overtime, time trading, and other actions that affect normal work time **except** leave requests [see item number GR1050-54(c)].	2 years.	
GR1050-58	**REIMBURSABLE ACTIVITIES, REQUESTS AND AUTHORIZATIONS TO ENGAGE IN**	Requests and authorizations for travel; participation in educational programs, workshops, or college classes; or for other *bona fide* work-related activities in which the expenses of an employee are defrayed or reimbursed.	FE + 5 years for school districts; FE + 3 years for other governments.	
GR1050-59	**WAGE AND SALARY RATE TABLES**			

Records Disposition Log

Prepared by Unit Liaison: Name Mary Thompson Date 5-6-2020

Unit Manager Approval Signature: _____ Date _____

Legal Counsel Approval Signature: _____ Date _____

RMO Approval Signature: Seresa Huff Huggins Date 5-6-2020

Information from the Records Retention Schedule				Disposition Method: See legend below		Enter "X" after approved →		
Record Number	Records Series Title	Retention Period	From-To Dates of Records	Action	Volume	Actual Disposition Date	Initial	See Att
GR 1075-40b	Communication Records	1 year	Jan-Dec 08	Shred		5-16-2020		
	Postal and Delivery Service		Jan-Dec 09	"		"		
	Records		Jan-Dec 07	"		"		
	Certified letters for returned		Jan-Dec 2010	"		"		
	Checks to Customers		Jan-Dec 2011	"		"		
			Jan-Dec 2012	"		"		
			Jan-Dec 2013	"		"		
			Jan-Dec 2014	"		"		
			Jan-Dec 2015	"		"		
			Jan-Dec 2016	"		"		
			Jan-Dec 2017	"		"		
			Jan-Dec 2018	"		"		

Legend

Retention Period Codes: FE/Fiscal year; AC/See Ret Schedule; US/Until superseded; CE/Calendar year; LA/Life of Asset; AV/Administratively Valuable; PM/Permanent

Actions: R/Recycling (open records only); S/Shred; B/Burn; P/Pulp; D/Delete electronic records; A/Transfer to Archives; AR/Archival Review needed

Disposition Date: AFTER NOTIFICATION OF APPROVAL-Date put in recycling; added to locked bin for confidential shredding; deleted; or sent to Archives

See Att (See Attachment): Put an X in this field if there is an attachment giving more detail about the records being destroyed.

Record Number	Record Title	Record Description	Retention Period	Remarks
GR1075-40	POSTAL AND DELIVERY SERVICE RECORDS	↓		
GR1075-40a	POSTAL AND DELIVERY SERVICE RECORDS	Meter and permit usage records.	1 year.	
GR1075-40b	POSTAL AND DELIVERY SERVICE RECORDS	Registered, certified, insured, and special delivery mail receipts and similar records of transmittal by express or delivery companies.	1 year.	
GR1075-41	TELEPHONE LOGS OR ACTIVITY REPORTS	Registers or logs of telephone calls and fax transmissions made and similar activity reports. ↓		
GR1075-41a	TELEPHONE LOGS OR ACTIVITY REPORTS	If the log, report, or similar record is used for cost allocation purposes.	FE + 5 years for school districts; FE + 3 years for other governments.	
GR1075-41b	TELEPHONE LOGS OR ACTIVITY REPORTS	If the log, report, or similar record is used for internal control purposes other than cost allocation.	1 year.	
*GR1075-42	E-RATE RECORDS	E-Rate is the Schools and Libraries Program of the Universal Service Fund that provides discounts to schools and libraries for telecommunications and Internet access. E-Rate is administered by the Universal Service		By regulation - 47 CFR 54.516.

Records Disposition Log

Prepared by Unit Liaison: Name Mary Thompson Date 5-6-2020

Unit Manager Approval Signature: _____ Date _____

Legal Counsel Approval Signature: _____ Date _____

RMO Approval Signature: Seneca Huggins Date 5-6-2020

Information from the Records Retention Schedule				Disposition Method: See legend below		Enter "X" after approved →		
Record Number	Records Series Title	Retention Period	From-To Dates of Records	Action	Volume	Actual Disposition Date	Initial	See Att
GR1025-27a	Accts Receivable Records-Cash Receipts - January-Dec. 2014	3 yrs.	Jan-Dec 2014	Shred	12 months	5-16-2020		
GR1025-27a	Accts Receivable - Cash Receipts	3 yrs	Jan-Dec 2015	Shred	12 months	5-16-2020		
GR1025-27a	Accts Receivable - Cash Receipts	3 yrs.	Jan-Dec 2016	Shred	12 Months	5-16-2020		
GR1025-27a	Accts Receivable - Receipt Books Receipt # 705801-705868	3 yrs.	Dec 19, 2016 - March 9, 2017	Shred	4 months	5-16-2020		
GR1025-27a	Accts Receivable - Receipt Books Receipt # 125801-126000	3 yrs.	Jan 14, 2016 - July 12, 2016	Shred	7 months	5-16-2020		

Legend

Retention Period Codes: FE/Fiscal year; AC/See Ret Schedule; US/Until superseded; CE/Calendar year; LA/Life of Asset; AV/Administratively Valuable; PM/Permanent

Actions: R/Recycling (open records only); S/Shred; B/Burn; P/Pulp; D/Delete electronic records; A/Transfer to Archives; AR/Archival Review needed

Disposition Date: AFTER NOTIFICATION OF APPROVAL-Date put in recycling; added to locked bin for confidential shredding; deleted; or sent to Archives

See Att (See Attachment): Put an X in this field if there is an attachment giving more detail about the records being destroyed.

Record Number	Record Title	Record Description	Retention Period	Remarks
			other governments.	
GR1025-27	**ACCOUNTS RECEIVABLE RECORDS**			**Retention Note:** For accounts receivable records associated with the collection of property taxes, all local governments, including school districts, should use Local Schedule TX (Records of Property Taxation).
***GR1025-27a**	**ACCOUNTS RECEIVABLE RECORDS**	Bill copies or stubs, statements, billing registers, account cards, deposit warrants, cash receipts, credit card receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records (such as returned checks and associated fees) that serve to document money owed to or received	FE of date of receipt + 5 years for school districts; FE of date of receipt + 3 years for other governments.	

Record Number	Record Title	Record Description	Retention Period	Remarks
		by a local government and its collection or receipt.		
GR1025-27b	**ACCOUNTS RECEIVABLE RECORDS**	Accounts receivable records documenting the receipt of any monies by any local government that are remittable to the State Comptroller of Public Accounts (e.g., court costs in criminal cases, sales tax).	Remittance due date + 5 years.	
GR1025-27c	**ACCOUNTS RECEIVABLE RECORDS**	Account card or similar records documenting payments to a local government in which the government holds a property lien until the debt is satisfied (e.g., liens arising from demolition, lot cleaning), including original liens and lien releases.	FE of date of final payment and release of lien + 3 years.	
GR1025-27d	**ACCOUNTS RECEIVABLE RECORDS**	Account card or similar records relating to the receipt of cash	FE of termination of service or refund of	

DATA SHEET
AGENDA ITEM NO. V.H.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
Sale and or authorization for repair of surplus vehicles currently owned by the City of Van and or a replacement vehicle for Public Works
Dodge Charger - Police Department
Ford F-550 - Public Works Department (possible replacement)

Background:
The Police Department has the Dodge Charger that was decommissioned when the new Tahoe's were placed into service for the Police Department. The vehicle needs to be sold since it would not be suitable for use within any of the current city departments.

In Public Works, the 2000 F-550 broke down due to the transfer case exploding which resulted in the transmission and front drive shaft being damaged and in need of replacing. Parts for the vehicle have been discontinued and the only transfer case that has been able to be located at this point is one out of a salvage yard with 169,000 miles.

Kevin will be at the meeting to answer questions and provide further information for Public Works

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.

Top Notch Garage

941 S. Oak St.
Van, TX 75790
(903) 963-4000

Item	Qty	Description	Price/ea	Total
1	1	Transmission	$2,765.00	$2765.00
2	1	Transfer Case	$420.00	$420.00
3	1	Front Driveshaft	$400.00	$400.00
4	12	Transmission Fluid	$5.60	$67.20
5	7	Labor	$100.00	$700.00
6	7	Shop Fee	$5.00	$35.00
	Customer:	City of Van QUOTE		
	Vehicle:	2000 Ford F-650		
	Date:	May 8, 2020		

Thank you for your business!

Subtotal:	$4,387.20
Taxable:	$3,687.20
Sales Tax:	$304.19
Total:	$4,691.39

TYLER FORD
Ford
2626 SSW Loop 323
Tyler, TX 75701
(903) 525-0105

Quotation

Friday, May 8, 2020

Prepared for:
City of Van
Kevin Johnson
113 W Main
Van, Texas 75790

Quotation valid until: **6/7/2020**

Comments: Truck is priced on a order basis.

Description	Amount
2020 Ford F-350 Regular Cab 4x2	$36,695.96
169" Wheelbase	
7.3L V8 Gas Engine	
10-speed Automatic transmission	
XL Value Package	
Air Conditioning	
Vinyl 40/20/40 Seats	
3.73 Regular Axle	
14000# GVWR	
SYNC	
Brake Controller	
Exterior: Oxford White **Interior:** Medium Grey Vinyl	
Plus all standard equipment	
Sub Total	**$36,695.96**
Discounts and Incentives	($6,800.00)
Sub Total	**$29,895.96**
TTL	**$169.50**
TOTAL	**$30,065.46**

If you have any questions concerning this quotation, please contact Cody Fox at (903) 724-4695.

2626 SSW Loop 323
Tyler, TX 75701
(903) 525-0105

Quotation

Friday, May 8, 2020

Prepared for:
City of Van
Kevin Johnson
113 W Main
Van, Texas 75790

Quotation valid until: **6/7/2020**

Comments: Truck is priced on a order basis.

Description	Amount
2020 Ford F-350 Regular Cab 4x4	$39,784.96
169" Wheelbase	
7.3L V8 Gas Engine	
10-speed Automatic transmission	
XL Value Package	
Air Conditioning	
Vinyl 40/20/40 Seats	
3.73 Regular Axle	
14000# GVWR	
SYNC	
Brake Controller	
Exterior: Oxford White **Interior:** Medium Grey Vinyl	
Plus all standard equipment	
Sub Total	**$39,784.96**
Discounts and Incentives	($6,800.00)
Sub Total	**$32,984.96**
TTL	**$169.50**
TOTAL	**$33,154.46**

If you have any questions concerning this quotation, please contact Cody Fox at (903) 724-4695.

TYLER FORD
Ford
2626 SSW Loop 323
Tyler, TX 75701
(903) 525-0105

Quotation

Friday, May 8, 2020

Prepared for:
City of Van
Kevin Johnson
113 W Main
Van, Texas 75790

Quotation valid until: **6/7/2020**

Comments: Truck is priced on a order basis.

Description	Amount
2020 Ford F-350 Regular Cab 4x2	$44,074.40
169" Wheelbase	
6.7L V8 Diesel Engine	
10-speed Automatic transmission	
XL Value Package	
Air Conditioning	
Vinyl 40/20/40 Seats	
3.73 Regular Axle	
14000# GVWR	
SYNC	
Brake Controller	
Exterior: Oxford White **Interior:** Medium Grey Vinyl	
Plus all standard equipment	
Sub Total	**$44,074.40**
Discounts and Incentives	($6,800.00)
Sub Total	**$37,274.40**
TTL	**$169.50**
TOTAL	**$37,443.90**

If you have any questions concerning this quotation, please contact Cody Fox at (903) 724-4695.

TYLER FORD
Ford
2626 SSW Loop 323
Tyler, TX 75701
(903) 525-0105

Quotation

Friday, May 8, 2020

Prepared for:
City of Van
Kevin Johnson
113 W Main
Van, Texas 75790

Quotation valid until: **6/7/2020**

Comments: Truck is priced on a order basis.

Description	Amount
2020 Ford F-350 Regular Cab 4x4	$47,163.40
169" Wheelbase	
6.7L V8 Diesel Engine	
10-speed Automatic transmission	
XL Value Package	
Air Conditioning	
Vinyl 40/20/40 Seats	
3.73 Regular Axle	
14000# GVWR	
SYNC	
Brake Controller	
Exterior: Oxford White **Interior:** Medium Grey Vinyl	
Plus all standard equipment	
Sub Total	**$47,163.40**
Discounts and Incentives	($6,800.00)
Sub Total	**$40,363.40**
TTL	**$169.50**
TOTAL	**$40,532.90**

If you have any questions concerning this quotation, please contact Cody Fox at (903) 724-4695.

City of Van, TX

Expense Approval Report
By Fund

Payment Dates 04/01/2020 - 04/30/2020

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 100 - General Fund							
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	100-10-53200		04/02/2020	61.11
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	100-20-53200		04/02/2020	61.10
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	100-30-53200		04/02/2020	61.10
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	100-35-53200		04/02/2020	61.10
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	100-64-53200		04/02/2020	61.11
Reliant	374000296272	04/02/2020	12802102 - 602 S OAK SIRN	100-10-56050		04/02/2020	8.43
Reliant	374000296272	04/02/2020	1280210 1002 N WALNUT SI	100-10-56050		04/02/2020	8.43
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	100-10-56050		04/02/2020	25.76
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	100-10-56050		04/02/2020	26.34
Reliant	374000296272	04/02/2020	13182674 199 S BOIS D ARC	100-10-56050		04/02/2020	40.29
Reliant	374000296272	04/02/2020	12811365 310 CHESTNUT	100-15-56050		04/02/2020	69.60
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	100-20-56050		04/02/2020	25.76
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	100-20-56050		04/02/2020	26.33
Reliant	374000296272	04/02/2020	12813945	100-30-56050		04/02/2020	286.50
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	100-30-56050		04/02/2020	26.35
Reliant	374000296272	04/02/2020	13182674 199 S BOIS D ARC	100-30-56050		04/02/2020	40.28
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	100-30-56050		04/02/2020	25.77
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	100-35-56050		04/02/2020	26.35
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	100-35-56050		04/02/2020	25.74
Reliant	374000296272	04/02/2020	12813946 FIRE DEPT	100-35-56050		04/02/2020	329.98
Reliant	374000296272	04/02/2020	12802100 310 CHESTNUT	100-46-56050		04/02/2020	42.71
Reliant	374000296272	04/02/2020	12730325 STREET LIGHT 5	100-46-56050		04/02/2020	1,126.98
Reliant	374000296272	04/02/2020	12730327 STREET LIGHT 3	100-46-56050		04/02/2020	241.63
Reliant	374000296272	04/02/2020	13459000 LED 0-55	100-46-56050		04/02/2020	133.58
Reliant	374000296272	04/02/2020	13458999 LED 0-55	100-46-56050		04/02/2020	492.88
Reliant	374000296272	04/02/2020	12730324 STREET LIGHT 4	100-46-56050		04/02/2020	775.78
Reliant	374000296272	04/02/2020	12730326 STREET LIGHT 6	100-46-56050		04/02/2020	173.11
Reliant	374000296272	04/02/2020	12730330 STREET LIGHT 1 C	100-46-56050		04/02/2020	2,068.90
Reliant	374000296272	04/02/2020	15472060 LED -141-180	100-46-56050		04/02/2020	31.76
Reliant	374000296272	04/02/2020	12811368 304 S BOIS D AR	100-46-56050		04/02/2020	104.97
Reliant	374000296272	04/02/2020	12730328 STREET LIGHT 2	100-46-56050		04/02/2020	19.77
Reliant	374000296272	04/02/2020	12813947 304 W MAIN	100-60-56050		04/02/2020	10.71
Reliant	374000296272	04/02/2020	12734266 OFF CHESTNUT	100-60-56050		04/02/2020	776.90
Reliant	374000296272	04/02/2020	14934433 BASEBALL CONCE	100-60-56050		04/02/2020	127.84
Reliant	374000296272	04/02/2020	14934432 BASEBALL	100-60-56050		04/02/2020	71.48
Reliant	374000296272	04/02/2020	13182676 301 WYOMING	100-60-56050		04/02/2020	63.05
Reliant	374000296272	04/02/2020	12811365 310 CHESTNUT	100-64-56050		04/02/2020	69.60

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	100-64-56050		04/02/2020	25.74
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	100-64-56050		04/02/2020	26.35
FR of Texas	394905	04/02/2020	SUPPLIES	100-39-52500		04/02/2020	1,000.00
Champion EMS	INV0003245	04/02/2020	MARCH 2020	100-99-53270		04/02/2020	2,750.00
Crow-Burlingame	INV0003247	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	42.56
Crow-Burlingame	INV0003247	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	55.48
Crow-Burlingame	INV0003247	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	129.50
Crow-Burlingame	INV0003247	04/02/2020	EQUIP MAINT	100-35-54250		04/02/2020	39.69
Crow-Burlingame	INV0003247	04/02/2020	EQUIP MAINT	100-60-54250		04/02/2020	15.84
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	8.50
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	59.95
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	48.15
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	49.95
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-30-54350		04/02/2020	95.09
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-46-52450		04/02/2020	88.52
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	100-46-54350		04/02/2020	48.75
Pitney Bowes Reserve Accou	INV0003253	04/02/2020	POSTAGE	100-10-56550		04/02/2020	375.00
Pitney Bowes Reserve Accou	INV0003253	04/02/2020	POSTAGE	100-20-56550		04/02/2020	325.00
Pitney Bowes Reserve Accou	INV0003253	04/02/2020	POSTAGE	100-30-56550		04/02/2020	300.00
Global/Open Edge	INV0003289	04/14/2020	CRDEIT CARDS	100-10-60885		04/14/2020	34.91
Global/Open Edge	INV0003289	04/14/2020	CREDIT CARDS	100-10-60885		04/14/2020	123.40
Global/Open Edge	INV0003289	04/14/2020	CREDIT CARDS	100-60-60885		04/14/2020	58.75
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	100-10-53200		04/02/2020	307.23
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	100-20-53200		04/02/2020	306.23
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	100-30-53200		04/02/2020	6,578.83
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	100-60-53200		04/02/2020	155.23
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	100-64-53200		04/02/2020	155.23
Texas Comptroller of Public A	INV0003254	04/06/2020	PERIOD ENDING 3/31/2020	100-20920		04/06/2020	2,405.99
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261088325	100-10-54200		04/09/2020	28.45
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261089447	100-10-54200		04/09/2020	28.45
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261091696	100-10-54200		04/09/2020	87.36
TransUnion Risk and Alterna	INV0003259	04/09/2020	3/1/2020 - 3/31/2020	100-30-53610		04/09/2020	50.00
Tyler Morning Telegraph	INV0003260	04/09/2020	ADVERTISING	100-32-53250		04/09/2020	419.04
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-10-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7129	100-10-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-5643	100-10-56700		04/09/2020	15.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7201	100-10-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-10-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-10-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-1059	100-11-56700		04/09/2020	1.60
Peoples Telephone Cooperati	INV0003261	04/09/2020	MOVIE HOUSE	100-11-56705		04/09/2020	125.00
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-15-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-5450	100-15-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-15-56700		04/09/2020	2.32

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-15-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-20-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-20-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-20-56700		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-3372	100-20-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-3431	100-30-56700		04/09/2020	15.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2035	100-30-56700		04/09/2020	-9.35
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2032	100-30-56700		04/09/2020	-9.35
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2029	100-30-56700		04/09/2020	-9.35
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2026	100-30-56700		04/09/2020	-9.35
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-1659	100-30-56700		04/09/2020	15.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2031	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2034	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2020	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2021	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-5222	100-30-56700		04/09/2020	10.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-1286	100-30-56700		04/09/2020	10.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-30-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-30-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2024	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2025	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2027	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-5642	100-30-56700		04/09/2020	10.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2028	100-30-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-30-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	PD	100-30-56705		04/09/2020	125.00
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-32-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-32-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-32-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7744	100-35-56700		04/09/2020	10.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2036	100-35-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2037	100-35-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-35-56700		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-35-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-35-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-60-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-60-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-60-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7942	100-64-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2787	100-64-56700		04/09/2020	15.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	100-64-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	100-64-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	LIBRARY	100-64-56705		04/09/2020	125.00
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	100-64-56705		04/09/2020	22.72

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
National Association of Fire I	INV0003263	04/09/2020	DUES	100-10-56000		04/09/2020	65.00
Charles Edward Dintelman	INV0003265	04/09/2020	ELECTRIC	100-60-54200		04/09/2020	681.36
MHS Planning & Design, LLC	INV0003266	04/09/2020	PROJECT # 20-013-1	100-60-53610		04/09/2020	3,784.20
Linzy Neal	INV0003267	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Amanda Davis	INV0003280	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Don Smith	INV0003281	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Pete Lucas	INV0003282	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Ryan Hanson	INV0003283	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Ernest Burns	INV0003284	04/13/2020	APRIL 2020	100-12-51901		04/13/2020	50.00
Sereca D. Huff-Huggins	INV0003285	04/13/2020	APRIL 2020	100-10-56700		04/13/2020	60.00
JAY MILLS	INV0003286	04/13/2020	APRIL 2020	100-10-53100		04/13/2020	350.00
John Brown	INV0003287	04/13/2020	APRIL 2020	100-30-56700		04/13/2020	60.00
City of Van	INV0003288	04/13/2020	REI PAYROLL PPE 4/10/2020	100-22900		04/13/2020	34,028.20
Texas Comptroller of Public A	INV0003291	04/15/2020	COURT COST 1ST QTR 2020	100-20-60250		04/15/2020	6,441.91
REPUBLIC SERVICES	0070-002905504	04/16/2020	MARCH 2020	100-99-56420		04/16/2020	20,563.48
East Texas Ice Machines	1188	04/16/2020	ICE MACHINE	100-15-57200		04/16/2020	50.00
East Texas Ice Machines	1188	04/16/2020	ICE MACHINE	100-60-57200		04/16/2020	87.50
East Texas Ice Machines	1188	04/16/2020	ICE MACHINE	100-64-57200		04/16/2020	50.00
Omni Base Services of Texas	120-104234	04/16/2020	1ST QTR	100-20-60250		04/16/2020	44.00
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-10-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-15-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-20-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-30-52250		04/16/2020	163.48
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-30-52500		04/16/2020	362.66
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-35-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	100-64-52250		04/16/2020	163.33
Texas Materials Group, Inc	200859387	04/16/2020	STREET MATERIAL	100-46-52350		04/16/2020	2,903.66
JP Gould Baxter - Longview	309050	04/16/2020	SUPPLIES	100-15-54200		04/16/2020	299.00
JP Gould Baxter - Longview	309050	04/16/2020	SUPPLIES	100-64-54200		04/16/2020	299.00
James M. Renfro	3693	04/16/2020	Change locks PD Property Ro	100-30-53630		04/16/2020	101.96
KINDLE HEATING & AIR CON	5228	04/16/2020	LIBRARY & COMMUNITY CEN	100-15-54200		04/16/2020	37.50
KINDLE HEATING & AIR CON	5228	04/16/2020	LIBRARY & COMMUNITY CEN	100-64-54200		04/16/2020	37.50
Verizon Wireless	9851712158	04/16/2020	903-368-4841	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4872	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-0196 ADMIN	100-10-56700		04/16/2020	41.35
Verizon Wireless	9851712158	04/16/2020	903-368-4881	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4850	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-263-1621 ADMIN I PAD-	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4883	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4887	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4916	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-4912	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-638-4238 ADMIN IPAD	100-10-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-963-1059 EDC	100-11-56700		04/16/2020	-15.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Verizon Wireless	9851712158	04/16/2020	903-754-2589 MAYOR	100-12-56700		04/16/2020	41.35
Verizon Wireless	9851712158	04/16/2020	903-216-0783	100-20-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-638-1001	100-30-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-245-3520 PD	100-30-56700		04/16/2020	30.96
Verizon Wireless	9851712158	04/16/2020	903-497-6147 UNIT # 105	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-7110 UNIT # 107	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-5502	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-7315 POLICE MIFI	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-368-5495	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-6013 UNIT # 750	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-638-4241 POLICE I PAD	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-7100 UNIT # 106	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-6018 UNIT # 108	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-569-4338 Admin mifi	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-497-7121 UNIT # 203	100-30-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-638-1289 PARK # 2	100-60-56700		04/16/2020	37.99
Verizon Wireless	9851712158	04/16/2020	903-569-4075 PARKS	100-60-56700		04/16/2020	41.35
THE FIRE ANT MAN	INV0003295	04/16/2020	PARK MAINT	100-60-54200		04/16/2020	2,847.00
Canton Animal Shelter	INV0003296	04/16/2020	2020	100-30-53350		04/16/2020	5,000.00
Xerox Corporation	INV0003298	04/16/2020	3TX-389176	100-10-56650		04/16/2020	49.41
Xerox Corporation	INV0003298	04/16/2020	3TX-389176	100-20-56650		04/16/2020	49.41
Xerox Corporation	INV0003298	04/16/2020	3TX-386842	100-30-56650		04/16/2020	136.78
Xerox Corporation	INV0003298	04/16/2020	3TX -394314	100-64-56650		04/16/2020	135.09
Shirley Chisham - Tax Assess	INV0003299	04/16/2020	VEHICLE REG	100-30-54220		04/16/2020	7.50
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-10-51750		04/16/2020	102.66
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-20-51750		04/16/2020	51.33
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-30-51750		04/16/2020	2,463.84
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-35-51750		04/16/2020	307.98
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-46-51750		04/16/2020	256.65
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-60-51750		04/16/2020	51.33
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	100-64-51750		04/16/2020	51.33
Crossroad Communications	10131	04/23/2020	RADIO REPEATER LINK	100-30-57580		04/23/2020	175.00
Reliant	111028593658	04/23/2020	12802102 - 602 S OAK SIRN	100-10-56050		04/23/2020	8.43
Reliant	111028593658	04/23/2020	13182674 199 S BOIS D ARC	100-10-56050		04/23/2020	22.82
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	100-10-56050		04/23/2020	29.64
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	100-10-56050		04/23/2020	10.04
Reliant	111028593658	04/23/2020	1280210 1002 N WALNUT SI	100-10-56050		04/23/2020	8.43
Reliant	111028593658	04/23/2020	12811365 310 CHESTNUT	100-15-56050		04/23/2020	134.42
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	100-20-56050		04/23/2020	29.63
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	100-20-56050		04/23/2020	10.04
Reliant	111028593658	04/23/2020	12813945	100-30-56050		04/23/2020	308.54
Reliant	111028593658	04/23/2020	13182674 199 S BOIS D ARC	100-30-56050		04/23/2020	22.82
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	100-30-56050		04/23/2020	29.64
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	100-30-56050		04/23/2020	10.02

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	100-35-56050		04/23/2020	29.64
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	100-35-56050		04/23/2020	10.03
Reliant	111028593658	04/23/2020	12813946 FIRE DEPT	100-35-56050		04/23/2020	251.47
Reliant	111028593658	04/23/2020	12730327 STREET LIGHT 3	100-46-56050		04/23/2020	241.63
Reliant	111028593658	04/23/2020	12730325 STREET LIGHT 5	100-46-56050		04/23/2020	1,126.98
Reliant	111028593658	04/23/2020	12730324 STREET LIGHT 4	100-46-56050		04/23/2020	775.78
Reliant	111028593658	04/23/2020	13458999 LED 0-55	100-46-56050		04/23/2020	492.88
Reliant	111028593658	04/23/2020	12730326 STREET LIGHT 6	100-46-56050		04/23/2020	173.11
Reliant	111028593658	04/23/2020	13459000 LED 0-55	100-46-56050		04/23/2020	133.58
Reliant	111028593658	04/23/2020	12811368 304 S BOIS D AR	100-46-56050		04/23/2020	109.85
Reliant	111028593658	04/23/2020	12802100 310 CHESTNUT	100-46-56050		04/23/2020	42.71
Reliant	111028593658	04/23/2020	15472060 LED -141-180	100-46-56050		04/23/2020	31.76
Reliant	111028593658	04/23/2020	12730330 STREET LIGHT 1 C	100-46-56050		04/23/2020	2,068.90
Reliant	111028593658	04/23/2020	12730328 STREET LIGHT 2	100-46-56050		04/23/2020	19.77
Reliant	111028593658	04/23/2020	12813947 304 W MAIN	100-60-56050		04/23/2020	10.54
Reliant	111028593658	04/23/2020	12734266 OFF CHESTNUT	100-60-56050		04/23/2020	459.01
Reliant	111028593658	04/23/2020	13182676 301 WYOMING	100-60-56050		04/23/2020	42.20
Reliant	111028593658	04/23/2020	14934433 BASEBALL CONCE	100-60-56050		04/23/2020	92.12
Reliant	111028593658	04/23/2020	14934432 BASEBALL	100-60-56050		04/23/2020	439.20
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	100-64-56050		04/23/2020	10.03
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	100-64-56050		04/23/2020	29.64
Reliant	111028593658	04/23/2020	12811365 310 CHESTNUT	100-64-56050		04/23/2020	134.41
Dana Safety Supply	633994	04/23/2020	Emergency equip & install fo	100-30-57200		04/23/2020	2,787.28
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL- ADMIN	100-10-52450		04/23/2020	86.56
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL	100-30-52450		04/23/2020	-4.08
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL POLICE DEPT	100-30-52450		04/23/2020	1,262.66
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL FIRE DEPT	100-35-52450		04/23/2020	269.87
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL PARKS	100-60-52450		04/23/2020	232.87
Comptroller of Public Accou	INV0003303	04/23/2020	TEXAS UNCLAIMED PROPERT	100-99-60900		04/23/2020	70.99
Walmart Community/Gecrb	INV0003304	04/23/2020	SUPPLIES COVID-19	100-39-52250		04/23/2020	266.00
Interface Security Systems, L	INV0003305	04/23/2020	C1062099	100-10-53990		04/23/2020	27.73
Interface Security Systems, L	INV0003305	04/23/2020	C1141964	100-15-53990		04/23/2020	13.50
Interface Security Systems, L	INV0003305	04/23/2020	C1062099	100-20-53990		04/23/2020	27.73
Interface Security Systems, L	INV0003305	04/23/2020	C054057	100-30-53990		04/23/2020	32.20
Interface Security Systems, L	INV0003305	04/23/2020	C1142329	100-60-53990		04/23/2020	52.00
Interface Security Systems, L	INV0003305	04/23/2020	C1141964	100-64-53990		04/23/2020	13.50
Centerpoint Energy	INV0003306	04/23/2020	6400233473-4 CITY HALL	100-10-56050		04/23/2020	40.42
Centerpoint Energy	INV0003306	04/23/2020	2869657-3 COMM CENTER	100-15-56050		04/23/2020	40.42
Centerpoint Energy	INV0003306	04/23/2020	2868820-8 POLICE DEPT	100-30-56050		04/23/2020	45.98
Centerpoint Energy	INV0003306	04/23/2020	2868803-4 FIRE DEPT	100-35-56050		04/23/2020	43.20
Centerpoint Energy	INV0003306	04/23/2020	6401930091-8 PARK	100-60-56050		04/23/2020	40.60
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-10-56100		04/23/2020	430.00
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-10-56100		04/23/2020	-430.00
Texas Bank and Trust	INV0003307	04/23/2020	HUFF 7480	100-10-56800		04/23/2020	132.47

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-10-56800		04/23/2020	15.00
Texas Bank and Trust	INV0003307	04/23/2020	BROWN 3874	100-39-52500		04/23/2020	19.49
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-39-52500		04/23/2020	211.08
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-39-52500		04/23/2020	176.44
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-39-52500		04/23/2020	37.16
Texas Bank and Trust	INV0003307	04/23/2020	BROWN 3874	100-39-52500		04/23/2020	21.11
Texas Bank and Trust	INV0003307	04/23/2020	WEST 4756	100-39-53200		04/23/2020	159.80
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	100-10-51500		04/23/2020	2.49
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	100-20-51500		04/23/2020	1.24
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	100-30-51500		04/23/2020	9.96
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	100-60-51500		04/23/2020	1.24
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	100-64-51500		04/23/2020	1.24
City of Van	INV0003320	04/27/2020	REI PAYROLL PPE 4/24/2020	100-22900		04/27/2020	33,100.76
AXCESS	10841	04/30/2020	PUMP TESTING	100-35-54250		04/30/2020	1,010.00
Civic Plus	198354	04/30/2020	CIVIC READY	100-10-54252		04/30/2020	166.80
Civic Plus	198354	04/30/2020	CIVIC READY	100-15-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	100-20-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	100-30-54252		04/30/2020	166.80
Civic Plus	198354	04/30/2020	CIVIC READY	100-32-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	100-35-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	100-46-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	100-60-54252		04/30/2020	166.80
Civic Plus	198354	04/30/2020	CIVIC READY	100-64-54252		04/30/2020	166.60
Biblionix	6243	04/30/2020	ANNUAL SUBSCRIPTION	100-64-53200		04/30/2020	800.00
UniFirst Corp. Attention: Acc	INV0003321	04/30/2020	8261092818	100-10-54200		04/30/2020	28.45
City of Van Economic Develo	INV0003322	04/30/2020	APRIL 2020	100-99-60100		04/30/2020	15,876.36
Allianz	INV0003323	04/30/2020	DUNCAN, GEDDIE JR, HILLIA	100-35-51500		04/30/2020	180.00
Texas Comptroller of Public A	INV0003324	04/30/2020	SMARTBUY MEMBERSHIP	100-10-56000		04/30/2020	33.33
Texas Comptroller of Public A	INV0003324	04/30/2020	SMARTBUY MEMBERSHIP	100-30-56000		04/30/2020	33.34
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	100-10-53200		04/30/2020	310.28
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	100-20-53200		04/30/2020	309.42
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	100-30-53200		04/30/2020	1,889.79
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	100-64-53200		04/30/2020	310.43
						Fund 100 - General Fund Total:	**178,066.32**
Fund: 115 - Fire Department Equiment Fund							
Texas Bank and Trust	INV0003307	04/23/2020	FIRE CHIEF	115-35-53200		04/23/2020	138.20
						Fund 115 - Fire Department Equiment Fund Total:	**138.20**
Fund: 400 - Interest & Sinking Fund							
Amegy Bank Corporate Trust	1445475	04/16/2020	CERTIFICATE OF OBLIGATION	400-99-53700		04/16/2020	300.00
						Fund 400 - Interest & Sinking Fund Total:	**300.00**
Fund: 415 - Capital Projects							
Tank Pro, Inc.	INV0003250	04/02/2020	100,000 GALLON REHAB PAY	415-99-57136		04/02/2020	109,581.30
Tank & Vessel Builders	INV0003251	04/02/2020	PAY EST. NO 2 250,000 GALL	415-99-57127		04/02/2020	55,005.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Bloc Design Build	4198	04/09/2020	SCADA PANEL WELL NO 2	415-99-57128		04/09/2020	2,800.00
MHS Planning & Design, LLC	INV0003266	04/09/2020	PROJECT # 19-020	415-99-53610		04/09/2020	5,459.00
KSA	INV0003294	04/16/2020	WEST SIDE LIFT STATION STU	415-99-53610		04/16/2020	2,500.00
KSA	INV0003294	04/16/2020	250,000 GALLON ELEVATED S	415-99-57125		04/16/2020	1,710.00
KSA	INV0003294	04/16/2020	250,000 GALLON ELEVATED S	415-99-57127		04/16/2020	6,310.20
KSA	INV0003294	04/16/2020	100,000 GALLON ELEVATED T	415-99-57136		04/16/2020	14,000.00
						Fund 415 - Capital Projects Total:	**197,365.50**
Fund: 500 - Water / Wastewater Fund							
GRANICUS	118704	04/02/2020	AGENDA & MINUTES	500-40-53200		04/02/2020	61.11
Reliant	374000296272	04/02/2020	15573664 642 S BOIS D ARC	500-40-56050		04/02/2020	153.34
Reliant	374000296272	04/02/2020	13182673 642 S BOIS D ARC	500-40-56050		04/02/2020	22.63
Reliant	374000296272	04/02/2020	12802061 -153 REDBUD PU	500-40-56050		04/02/2020	8.89
Reliant	374000296272	04/02/2020	12813943 283 E PENNSYLV	500-40-56050		04/02/2020	110.04
Reliant	374000296272	04/02/2020	12731040 CHESTNUT	500-40-56050		04/02/2020	9.81
Reliant	374000296272	04/02/2020	12813942 237 WAYNES AL	500-40-56050		04/02/2020	20.23
Reliant	374000296272	04/02/2020	12813941 800 E PENNSYLV	500-40-56050		04/02/2020	1,202.69
Reliant	374000296272	04/02/2020	12811363 227 W MAIN	500-40-56050		04/02/2020	25.76
Reliant	374000296272	04/02/2020	128111388 113 W MAIN	500-40-56050		04/02/2020	26.35
Reliant	374000296272	04/02/2020	12811364 OFF HICKORY	500-45-56050		04/02/2020	8.81
Reliant	374000296272	04/02/2020	12811387 902 PARK ROW	500-45-56050		04/02/2020	2,745.28
Reliant	374000296272	04/02/2020	12813944 881 E MAIN	500-45-56050		04/02/2020	308.05
Reliant	374000296272	04/02/2020	12811369 9615 FM SEWR	500-45-56050		04/02/2020	46.06
Reliant	374000296272	04/02/2020	12811366 311 CHESTNUT S	500-45-56050		04/02/2020	8.22
Dataprose LLC	DP2000852	04/02/2020	BILL PERIOD 3/1/2020 - 3/31	500-10-56550		04/02/2020	701.12
Van Zandt Newspaper, LLC	INV0003244	04/02/2020	ADVERTISING	500-40-53250		04/02/2020	123.60
Johnson Lab & Supply Inc.	INV0003246	04/02/2020	229788-000	500-40-52950		04/02/2020	518.13
Johnson Lab & Supply Inc.	INV0003246	04/02/2020	229590-000	500-40-52950		04/02/2020	110.00
Johnson Lab & Supply Inc.	INV0003246	04/02/2020	229788-000	500-45-52950		04/02/2020	518.13
Johnson Lab & Supply Inc.	INV0003246	04/02/2020	229590-000	500-45-52950		04/02/2020	110.00
Wood County Electric	INV0003248	04/02/2020	SOUTH WATERWELL # 1 - 53	500-40-56050		04/02/2020	2,811.53
Wood County Electric	INV0003248	04/02/2020	WATER WELL # 3 -5365003	500-40-56050		04/02/2020	1,428.27
Wood County Electric	INV0003248	04/02/2020	3-PHASE WELL -5365004	500-40-56050		04/02/2020	1,256.38
Wood County Electric	INV0003248	04/02/2020	NORTH WATER WELL # 2 - 53	500-40-56050		04/02/2020	251.57
Wood County Electric	INV0003248	04/02/2020	WATER WELL VCR 447 -5365	500-40-56050		04/02/2020	44.25
Goode's Texaco	INV0003249	04/02/2020	VEHICLE MAINT	500-40-52450		04/02/2020	88.52
Goode's Texaco	INV0003249	04/02/2020	EQUIP MAINT	500-45-54250		04/02/2020	119.21
Robert Davidson	INV0003252	04/02/2020	PUMP WWTP	500-45-54510		04/02/2020	1,200.00
Pitney Bowes Reserve Accou	INV0003253	04/02/2020	POSTAGE	500-40-56550		04/02/2020	1,000.00
Global/Open Edge	INV0003289	04/14/2020	CREDIT CARDS	500-10-60885		04/14/2020	370.20
Global/Open Edge	INV0003289	04/14/2020	CRDEIT CARDS	500-10-60885		04/14/2020	104.73
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	500-10-53200		04/02/2020	156.23
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR APRI	500-40-53200		04/02/2020	308.19
Cynergy Technology	TY52966	04/02/2020	MONTHLY BILLING FOR AUG	500-45-53200		04/02/2020	155.43

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Texas Excavation Safety Syste	20-04230	04/09/2020	VANTX01	500-40-53610		04/09/2020	26.60
Bloc Design Build	4198	04/09/2020	SCADA PANEL WELL NO 2	500-40-54600		04/09/2020	2,800.00
Texas Cell Net Inc.	60049	04/09/2020	PUBLIC WORKS	500-40-56705		04/09/2020	74.95
Carroll Water Supply	INV0003255	04/09/2020	UTILITIES	500-40-56050		04/09/2020	41.15
Ana-Lab	INV0003256	04/09/2020	LABS FOR MARCH	500-40-56400		04/09/2020	100.00
Ana-Lab	INV0003256	04/09/2020	LABS FOR MARCH	500-45-56400		04/09/2020	731.00
Ana-Lab	INV0003256	04/09/2020	LABS FOR MARCH	500-45-56400		04/09/2020	110.00
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261089442	500-40-56010		04/09/2020	210.36
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261088319	500-40-56010		04/09/2020	129.56
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261090567	500-40-56010		04/09/2020	87.36
UniFirst Corp. Attention: Acc	INV0003257	04/09/2020	8261091701	500-40-56010		04/09/2020	28.45
CORE & MAIN	INV0003258	04/09/2020	M083090	500-40-54420		04/09/2020	382.20
CORE & MAIN	INV0003258	04/09/2020	M014335	500-40-57120		04/09/2020	262.80
CORE & MAIN	INV0003258	04/09/2020	L991934	500-45-54500		04/09/2020	42.50
Tyler Morning Telegraph	INV0003260	04/09/2020	ADVERTISING	500-40-53250		04/09/2020	1,083.29
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	500-10-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	500-10-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	500-10-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-2022	500-40-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	500-40-56700		04/09/2020	2.32
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7376	500-40-56700		04/09/2020	25.51
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	500-40-56700		04/09/2020	0.96
Peoples Telephone Cooperati	INV0003261	04/09/2020	SHOP	500-40-56705		04/09/2020	-11.79
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	500-40-56705		04/09/2020	22.72
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7216	500-45-56700		04/09/2020	0.91
Peoples Telephone Cooperati	INV0003261	04/09/2020	903-963-7487	500-45-56700		04/09/2020	2.31
Peoples Telephone Cooperati	INV0003261	04/09/2020	CITY HALL	500-45-56705		04/09/2020	22.80
PENNYS KWIK LUBE	INV0003262	04/09/2020	VEHICLE MAINT	500-40-54350		04/09/2020	224.75
PENNYS KWIK LUBE	INV0003262	04/09/2020	VEHICLE MAINT	500-45-54350		04/09/2020	51.91
KEVIN STRYKER	INV0003264	04/09/2020	ELECTRIC	500-40-54600		04/09/2020	85.00
KEVIN STRYKER	INV0003264	04/09/2020	ELECTRIC	500-45-54500		04/09/2020	995.50
City of Van	INV0003288	04/13/2020	REI PAYROLL W S PPE 4/10/2	500-22900		04/13/2020	13,631.26
Affirmed Medical & Safety LL	073626	04/16/2020	SUPPLIES	500-40-52500		04/16/2020	384.00
East Texas Ice Machines	1188	04/16/2020	ICE MACHINE	500-40-57200		04/16/2020	87.50
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	500-10-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	500-40-52250		04/16/2020	163.33
Staples Advantage,Dept Dal	1628386671	04/16/2020	SUPPLIES	500-45-52250		04/16/2020	163.32
Verizon Wireless	9851712158	04/16/2020	903-574-5543 PW DIRECTO	500-40-56700		04/16/2020	41.35
Verizon Wireless	9851712158	04/16/2020	903-638-1146	500-40-56700		04/16/2020	17.00
Verizon Wireless	9851712158	04/16/2020	903-638-5106	500-40-56700		04/16/2020	17.00
Verizon Wireless	9851712158	04/16/2020	903-638-5522	500-40-56700		04/16/2020	17.00
Verizon Wireless	9851712158	04/16/2020	903-638-9517	500-40-56700		04/16/2020	17.00
Verizon Wireless	9851712158	04/16/2020	903-638-1005 PARKS # 1	500-40-56700		04/16/2020	17.00
Verizon Wireless	9851712158	04/16/2020	903-574-4646 WATER DEPT	500-40-56700		04/16/2020	41.35

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Verizon Wireless	9851712158	04/16/2020	903-368-4817 WATER DEPT	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-574-5541 WATER DEPT	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-574-5542 WASTEWATER	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-638-1190	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-368-4134 WATER DEPT	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-574-5539 WATER DEPT	500-40-56700		04/16/2020	23.97
Verizon Wireless	9851712158	04/16/2020	903-638-4239 WATER DEPT I	500-40-56700		04/16/2020	37.99
Frontier Communications	INV0003292	04/16/2020	210-030-2702-050214-5 WE	500-40-56700		04/16/2020	103.02
Frontier Communications	INV0003292	04/16/2020	903-963-1423-110602-5 WE	500-40-56700		04/16/2020	66.62
Frontier Communications	INV0003292	04/16/2020	210-188-1570-102104-5 106	500-40-56700		04/16/2020	147.00
Frontier Communications	INV0003292	04/16/2020	903-963-3256-010165-5- GR	500-40-56700		04/16/2020	189.63
Underground Utility Supply	INV0003297	04/16/2020	SUPPLIES	500-40-57120		04/16/2020	1,382.51
Underground Utility Supply	INV0003297	04/16/2020	SUPPLIES	500-40-57120		04/16/2020	54.69
Xerox Corporation	INV0003298	04/16/2020	3TX-389176	500-40-56650		04/16/2020	49.41
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	500-10-51750		04/16/2020	51.33
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	500-40-51750		04/16/2020	1,539.90
Texas Municipal League Risk	INV0003300	04/16/2020	WORKERS' COMP 20	500-45-51750		04/16/2020	256.65
Reliant	111028593658	04/23/2020	12802061 -153 REDBUD PU	500-40-56050		04/23/2020	8.66
Reliant	111028593658	04/23/2020	128111388 113 W MAIN	500-40-56050		04/23/2020	29.64
Reliant	111028593658	04/23/2020	13182673 642 S BOIS D ARC	500-40-56050		04/23/2020	23.09
Reliant	111028593658	04/23/2020	12813943 283 E PENNSYLV	500-40-56050		04/23/2020	12.99
Reliant	111028593658	04/23/2020	12813941 800 E PENNSYLV	500-40-56050		04/23/2020	1,162.03
Reliant	111028593658	04/23/2020	12811363 227 W MAIN	500-40-56050		04/23/2020	10.04
Reliant	111028593658	04/23/2020	12731040 CHESTNUT	500-40-56050		04/23/2020	13.96
Reliant	111028593658	04/23/2020	15573664 642 S BOIS D ARC	500-40-56050		04/23/2020	151.40
Reliant	111028593658	04/23/2020	12813942 237 WAYNES AL	500-40-56050		04/23/2020	18.46
Reliant	111028593658	04/23/2020	12813944 881 E MAIN	500-45-56050		04/23/2020	310.33
Reliant	111028593658	04/23/2020	12811369 9615 FM SEWR	500-45-56050		04/23/2020	56.61
Reliant	111028593658	04/23/2020	12811364 OFF HICKORY	500-45-56050		04/23/2020	9.20
Reliant	111028593658	04/23/2020	12811366 311 CHESTNUT S	500-45-56050		04/23/2020	8.22
Reliant	111028593658	04/23/2020	12811387 902 PARK ROW	500-45-56050		04/23/2020	2,580.96
Usa Bluebook	199312	04/23/2020	WWTP	500-40-54420		04/23/2020	342.03
Usa Bluebook	199312	04/23/2020	WWTP	500-45-54510		04/23/2020	342.03
WEX BANK - ExxonMobil Flee	64951850	04/23/2020	FUEL WATER DEPT	500-40-52450		04/23/2020	647.44
Ricky G's Auto Repair	INV0003301	04/23/2020	VEHICLE MAINT	500-40-54350		04/23/2020	160.00
Comptroller of Public Accou	INV0003303	04/23/2020	TEXAS UNCLAIMED PROPERT	500-99-60900		04/23/2020	431.15
Interface Security Systems, L	INV0003305	04/23/2020	C1062099	500-40-53990		04/23/2020	27.74
Interface Security Systems, L	INV0003305	04/23/2020	C1128117	500-40-53990		04/23/2020	50.00
Texas Bank and Trust	INV0003307	04/23/2020	JOHNSON 9722	500-40-52500		04/23/2020	16.99
Texas Bank and Trust	INV0003307	04/23/2020	JOHNSON 9722	500-40-52500		04/23/2020	14.80
Texas Bank and Trust	INV0003307	04/23/2020	JOHNSON 9722	500-40-52500		04/23/2020	44.87
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	500-10-51500		04/23/2020	3.75
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	500-40-51500		04/23/2020	6.23
Deer Oaks EAP Services LLC	PCOV20-04	04/23/2020	APRIL EAP SERVICE	500-45-51500		04/23/2020	1.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
City of Van	INV0003320	04/27/2020	REI PAYROLL W S PPE 4/24/2	500-22900		04/27/2020	13,651.94
Tyler Technologies, Inc.	025-292430	04/30/2020	UTILITY NOTIFICATION	500-10-56550		04/30/2020	51.90
KEVIN STRYKER	1326	04/30/2020	WELL # 4	500-40-54600		04/30/2020	85.00
Civic Plus	198354	04/30/2020	CIVIC READY	500-10-54252		04/30/2020	166.60
Civic Plus	198354	04/30/2020	CIVIC READY	500-40-54252		04/30/2020	166.80
Civic Plus	198354	04/30/2020	CIVIC READY	500-45-54252		04/30/2020	166.60
Texas Rural Water Associatio	200016798	04/30/2020	EDUCATION	500-40-56100		04/30/2020	590.00
UniFirst Corp. Attention: Acc	INV0003321	04/30/2020	8261092812	500-40-56010		04/30/2020	66.36
UniFirst Corp. Attention: Acc	INV0003321	04/30/2020	8261095033	500-40-56010		04/30/2020	82.26
UniFirst Corp. Attention: Acc	INV0003321	04/30/2020	8261093925	500-40-56010		04/30/2020	66.36
UniFirst Corp. Attention: Acc	INV0003321	04/30/2020	8261096172	500-40-56010		04/30/2020	66.36
Texas Comptroller of Public A	INV0003324	04/30/2020	SMARTBUY MEMBERSHIP	500-40-56000		04/30/2020	33.33
Wood County Electric	INV0003325	04/30/2020	SOUTH WATERWELL # 1 - 53	500-40-56050		04/30/2020	2,332.44
Wood County Electric	INV0003325	04/30/2020	NORTH WATER WELL # 2 - 53	500-40-56050		04/30/2020	769.51
Wood County Electric	INV0003325	04/30/2020	WATER WELL # 3 -5365003	500-40-56050		04/30/2020	1,336.60
Wood County Electric	INV0003325	04/30/2020	3-PHASE WELL -5365004	500-40-56050		04/30/2020	1,157.82
Wood County Electric	INV0003325	04/30/2020	WATER WELL VCR 447 -5365	500-40-56050		04/30/2020	44.25
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	500-10-53200		04/30/2020	158.43
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	500-40-53200		04/30/2020	309.42
Cynergy Technology	TY35250	04/30/2020	MONTHLY BILLING FOR MAY	500-45-53200		04/30/2020	158.43
						Fund 500 - Water / Wastewater Fund Total:	**70,444.68**
						Grand Total:	**446,314.70**

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
100 - General Fund	178,066.32	178,066.32
115 - Fire Department Equiment Fund	138.20	138.20
400 - Interest & Sinking Fund	300.00	300.00
415 - Capital Projects	197,365.50	197,365.50
500 - Water / Wastewater Fund	70,444.68	70,444.68
Grand Total:	**446,314.70**	**446,314.70**

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
100-10-51500	Benefits-Health, Dental,	2.49	2.49
100-10-51750	Workers Comp Insuranc	102.66	102.66
100-10-52250	Office Supplies	163.33	163.33
100-10-52450	Fuel	86.56	86.56
100-10-53100	Attorney Fees	350.00	350.00
100-10-53200	Computer Software & Eq	678.62	678.62
100-10-53990	Security Cameras / Alar	27.73	27.73
100-10-54200	Building & Grounds Mai	172.71	172.71
100-10-54252	Web Site Maintenance	166.80	166.80
100-10-56000	Dues and Subscriptions	98.33	98.33
100-10-56050	Utilities	229.03	229.03
100-10-56100	Training/Education	0.00	0.00
100-10-56550	Postage	375.00	375.00
100-10-56650	Copier Lease	49.41	49.41
100-10-56700	Telephone / Cellular Ser	551.06	551.06
100-10-56705	Internet Service	22.72	22.72
100-10-56800	Travel/Lodging/Meals	147.47	147.47
100-10-60885	Credit Card Payment Pro	158.31	158.31
100-11-56700	Telephone/Cellular Servi	-13.40	-13.40
100-11-56705	Internet Service	125.00	125.00
100-12-51901	City Council Stipend	300.00	300.00
100-12-56700	Telephone / Cellular Ser	41.35	41.35
100-15-52250	Office Supplies	163.33	163.33
100-15-53990	Security Cameras / Alar	13.50	13.50
100-15-54200	Building & Grounds Mai	336.50	336.50
100-15-54252	Web Site Maintenance	166.60	166.60
100-15-56050	Utilities	244.44	244.44
100-15-56700	Telephone / Cellular Ser	28.79	28.79
100-15-56705	Internet Service	22.72	22.72
100-15-57200	Equipment	50.00	50.00
100-20-51500	Benefits-Health, Dental,	1.24	1.24

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
100-20-51750	Workers Comp Insuranc	51.33	51.33
100-20-52250	Office Supplies	163.33	163.33
100-20-53200	Computer Software & Eq	676.75	676.75
100-20-53990	Security Cameras / Alar	27.73	27.73
100-20-54252	Web Site Maintenance	166.60	166.60
100-20-56050	Utilities	91.76	91.76
100-20-56550	Postage	325.00	325.00
100-20-56650	Copier Lease	49.41	49.41
100-20-56700	Telephone / Cellular Ser	89.50	89.50
100-20-60250	State of Texas Court Cost	6,485.91	6,485.91
100-20920	Sales Tax Payable - Garb	2,405.99	2,405.99
100-22900	DUE TO PAYROLL	67,128.96	67,128.96
100-30-51500	Benefits-Health, Dental,	9.96	9.96
100-30-51750	Workers Comp Insuranc	2,463.84	2,463.84
100-30-52250	Office Supplies	163.48	163.48
100-30-52450	Fuel	1,258.58	1,258.58
100-30-52500	Supplies	362.66	362.66
100-30-53200	Computer Software & Eq	8,529.72	8,529.72
100-30-53350	Animal Control	5,000.00	5,000.00
100-30-53610	Professional Services or	50.00	50.00
100-30-53630	Investigative Funds	101.96	101.96
100-30-53990	Security Cameras / Alar	32.20	32.20
100-30-54220	Vehicle Registration	7.50	7.50
100-30-54252	Web Site Maintenance	166.80	166.80
100-30-54350	Vehicle – Maint & Repair	489.18	489.18
100-30-56000	Dues and Subscriptions	33.34	33.34
100-30-56050	Utilities	795.90	795.90
100-30-56550	Postage	300.00	300.00
100-30-56650	Copier Lease	136.78	136.78
100-30-56700	Telephone / Cellular Ser	765.33	765.33
100-30-56705	Internet Service	147.72	147.72
100-30-57200	Equipment	2,787.28	2,787.28
100-30-57580	Communication Radios	175.00	175.00
100-32-53250	Advertising/Publications	419.04	419.04
100-32-54252	Web Site Maintenance	166.60	166.60
100-32-56700	Telephone / Cellular Ser	3.28	3.28
100-32-56705	Internet Service	22.72	22.72
100-35-51500	Benefits-Health, Dental,	180.00	180.00
100-35-51750	Workers Comp Insuranc	307.98	307.98
100-35-52250	Office Supplies	163.33	163.33
100-35-52450	Fuel	269.87	269.87
100-35-53200	Computer Software & Eq	61.10	61.10

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
100-35-54250	Equipment – Maint & Re	1,049.69	1,049.69
100-35-54252	Web Site Maintenance	166.60	166.60
100-35-56050	Utilities	716.41	716.41
100-35-56700	Telephone / Cellular Ser	87.53	87.53
100-39-52250	Office Supplies	266.00	266.00
100-39-52500	Supplies	1,465.28	1,465.28
100-39-53200	Computer Software & Eq	159.80	159.80
100-46-51750	Workers Comp Insuranc	256.65	256.65
100-46-52350	Street Material	2,903.66	2,903.66
100-46-52450	Fuel	88.52	88.52
100-46-54252	Web Site Maintenance	166.60	166.60
100-46-54350	Vehicle – Maint & Repair	48.75	48.75
100-46-56050	Utilities	10,429.02	10,429.02
100-60-51500	Benefits-Health, Dental,	1.24	1.24
100-60-51750	Workers Comp Insuranc	51.33	51.33
100-60-52450	Fuel	232.87	232.87
100-60-53200	Computer Software & Eq	155.23	155.23
100-60-53610	Professional Services or	3,784.20	3,784.20
100-60-53990	Security Cameras / Alar	52.00	52.00
100-60-54200	Building & Grounds Mai	3,528.36	3,528.36
100-60-54250	Equipment – Maint & Re	15.84	15.84
100-60-54252	Web Site Maintenance	166.80	166.80
100-60-56050	Utilities	2,133.65	2,133.65
100-60-56700	Telephone / Cellular Ser	82.62	82.62
100-60-56705	Internet Service	22.72	22.72
100-60-57200	Equipment	87.50	87.50
100-60-60885	Credit Card Processing F	58.75	58.75
100-64-51500	Benefits-Health, Dental,	1.24	1.24
100-64-51750	Workers Comp Insuranc	51.33	51.33
100-64-52250	Office Supplies	163.33	163.33
100-64-53200	Computer Software & Eq	1,326.77	1,326.77
100-64-53990	Security Cameras / Alar	13.50	13.50
100-64-54200	Building & Grounds Mai	336.50	336.50
100-64-54252	Web Site Maintenance	166.60	166.60
100-64-56050	Utilities	295.77	295.77
100-64-56650	Copier Lease	135.09	135.09
100-64-56700	Telephone / Cellular Ser	44.30	44.30
100-64-56705	Internet Service	147.72	147.72
100-64-57200	Equipment	50.00	50.00
100-99-53270	Ambulance Membership	2,750.00	2,750.00
100-99-56420	Garbage Service Expens	20,563.48	20,563.48
100-99-60100	Sales Tax Due to EDC	15,876.36	15,876.36

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
100-99-60900	Misc Expense	70.99	70.99
115-35-53200	Computer Software & Eq	138.20	138.20
400-99-53700	I&S Indebitness	300.00	300.00
415-99-53610	Professional Services or	7,959.00	7,959.00
415-99-57125	250,000 Elevated Storag	1,710.00	1,710.00
415-99-57127	Ground Storage #2	61,315.20	61,315.20
415-99-57128	SCADA System	2,800.00	2,800.00
415-99-57136	100k Elevated Storage R	123,581.30	123,581.30
500-10-51500	Benefits-Health, Dental,	3.75	3.75
500-10-51750	Workers Comp Insuranc	51.33	51.33
500-10-52250	Office Supplies	163.33	163.33
500-10-53200	Computer Software & Eq	314.66	314.66
500-10-54252	Web Site Maintenance	166.60	166.60
500-10-56550	Postage	753.02	753.02
500-10-56700	Telephone / Cellular Ser	3.28	3.28
500-10-56705	Internet Service	22.72	22.72
500-10-60885	Credit Card Payment Pro	474.93	474.93
500-22900	DUE TO PAYROLL	27,283.20	27,283.20
500-40-51500	Benefits-Health, Dental,	6.23	6.23
500-40-51750	Workers Comp Insuranc	1,539.90	1,539.90
500-40-52250	Office Supplies	163.33	163.33
500-40-52450	Fuel	735.96	735.96
500-40-52500	Supplies	460.66	460.66
500-40-52950	Chemicals	628.13	628.13
500-40-53200	Computer Software & Eq	678.72	678.72
500-40-53250	Advertising/Publications	1,206.89	1,206.89
500-40-53610	Professional Services or	26.60	26.60
500-40-53990	Security Cameras / Alar	77.74	77.74
500-40-54252	Web Site Maintenance	166.80	166.80
500-40-54350	Vehicle – Maint & Repair	384.75	384.75
500-40-54420	Maint & Repairs - Distrib	724.23	724.23
500-40-54600	Maint & Repairs - Water	2,970.00	2,970.00
500-40-56000	Dues and Subscriptions	33.33	33.33
500-40-56010	Uniform & Clothing	737.07	737.07
500-40-56050	Utilities	14,483.78	14,483.78
500-40-56100	Training/Education	590.00	590.00
500-40-56400	Permits, License and Lab	100.00	100.00
500-40-56550	Postage	1,000.00	1,000.00
500-40-56650	Copier Lease	49.41	49.41
500-40-56700	Telephone / Cellular Ser	910.08	910.08
500-40-56705	Internet Service	85.88	85.88
500-40-57120	Capital Project/Equipme	1,700.00	1,700.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
500-40-57200	Equipment	87.50	87.50
500-45-51500	Benefits-Health, Dental,	1.25	1.25
500-45-51750	Workers Comp Insuranc	256.65	256.65
500-45-52250	Office Supplies	163.32	163.32
500-45-52950	Chemicals	628.13	628.13
500-45-53200	Computer Software & Eq	313.86	313.86
500-45-54250	Equipment – Maint & Re	119.21	119.21
500-45-54252	Web Site Maintenance	166.60	166.60
500-45-54350	Vehicle – Maint & Repair	51.91	51.91
500-45-54500	Maint & Repairs - Sewer	1,038.00	1,038.00
500-45-54510	Maint & Repairs - WWTP	1,542.03	1,542.03
500-45-56050	Utilities	6,081.74	6,081.74
500-45-56400	Permits, License and Lab	841.00	841.00
500-45-56700	Telephone / Cellular Ser	3.22	3.22
500-45-56705	Internet Service	22.80	22.80
500-99-60900	Misc Expense	431.15	431.15
	Grand Total:	**446,314.70**	**446,314.70**

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
None		446,314.70	446,314.70
	Grand Total:	**446,314.70**	**446,314.70**

Don Smith
Mayor

Amanda Davis
Mayor Pro-Tem

Linzy Neal
Councilmember

Pete Lucas
Councilmember

Ryan Hanson
Councilmember

Ernie Burns
Councilmember

NOTICE OF A REGULAR MEETING
OF THE CITY COUNCIL
Sunday, March 22, 2020
3:00 PM

MINUTES

I. **CALL MEETING TO ORDER**

Present: Ernie Burns, Amanda Davis, Pete Lucas, Linzy Neal, Ryan Hanson
City Staff: Charles West, Sereca Huff-Huggins, Kevin Johnson

II. **ACTION ITEMS**

A. Discussion and appropriate action concerning the City of Van response to the COVID-19 Pandemic Emergency

Approve Mark Jackson stay home for two weeks to quarantine in event he is needed for services. While out Mark Jackson will be compensated and council will re-evaluate situation.

III. **ADJOURN**

RESULT:	**Passed**
MOVER:	Amanda Davis
SECONDER:	Ryan Hanson
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

Don Smith
Mayor

Amanda Davis
Mayor Pro-Tem

Linzy Neal
Councilmember

Pete Lucas
Councilmember

Ryan Hanson
Councilmember

Ernie Burns
Councilmember

NOTICE OF A REGULAR MEETING
OF THE CITY COUNCIL
Thursday, March 26, 2020
5:00 PM

MINUTES

I. CALL MEETING TO ORDER

Present: Ernie Burns, Amanda Davis, Pete Lucas, Linzy Neal, Ryan Hanson
City Staff: Charles West, Sereca Huff-Huggins, Kevin Johnson, Chief Brown, Charles Ryan

II. ACTION ITEMS

A. Discussion and action on establishing a "Shelter In Place Order for the City of Van" to become effective at 11:59 PM on Friday March 27, 2020

RESULT:	**Passed**
MOVER:	Linzy Neal
SECONDER:	Ryan Hanson
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

To initiate a shelter in place order to begin on March 27, 2020 at 11:59 p.m. for the City of Van with the exception of school personnel to begin on March 30, 2020 at 11:59 p.m.

III. ADJOURN

RESULT:	**Passed**
MOVER:	Pete Lucas
SECONDER:	Linzy Neal
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

Don Smith
Mayor

Amanda Davis
Mayor Pro-Tem

Linzy Neal
Councilmember

Pete Lucas
Councilmember

Ryan Hanson
Councilmember

Ernie Burns
Councilmember

NOTICE OF A REGULAR MEETING
OF THE CITY COUNCIL
Thursday, April 9, 2020
7:00 PM

MINUTES

I. **CALL MEETING TO ORDER**

Present: Ernie Burns, Amanda Davis, Pete Lucas, Linzy Neal, Ryan Hanson
City Staff: Charles West, Sereca Huff-Huggins, Kevin Johnson, Chief Brown, Charles Ryan

II. **INVOCATION**

Teleconference

III. **PLEDGE OF ALLEGIANCE**

Teleconference

A. US Flag

B. Texas Flag
"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."

IV. **OPEN FORUM**

The opportunity for citizens to address the City Council on any non-agenda item (**limit 3 minutes per person**); however, the Texas Open Meetings Act prohibits the City Council from discussing issues which the public has not been given seventy- two (72) hour notice. Issues raised may be referred to City Staff for research and potential future action.

V. **CONSENT AGENDA**

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

RESULT:	**Passed**
MOVER:	Linzy Neal
SECONDER:	Ernie Burns
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

A. March 2020 Monthly Expenditures

B. March 12, 2020 City Council Meeting Minutes

VI. **INFORMATION AND DISCUSSION**

Proclamation will be signed by Mayor Smith.

A. Motorcycle Safety and Awareness Proclamation

VII. **ACTION ITEMS**

A. Approve Construction Manager at Risk Contract for the Construction of McMillan Park

RESULT:	**Passed**
MOVER:	Ernie Burns
SECONDER:	Ryan Hanson
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

B. Update and any necessary action relating to the City of Van's response to the COVID-19 Pandemic

Discussion on business in town in regards to COVID 19.

VIII. **EXECUTIVE SESSION**

Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sec. 551.072, 551.073, 551.074, 551.076, 551.087, and Section 418.183(f) of the Texas Government Code (Texas Disaster Act). Refer to posted list attached hereto and incorporated here in.

IX. **RECONVENE INTO REGULAR SESSION AND CONSIDER ACTION IF ANY**

X. **REPORTS**

A. Public Works Report

RESULT:	**Reviewed**

B. March Municipal Court Report

RESULT:	**Reviewed**

C. Library Report

RESULT:	**Reviewed**

D. Fire Department Report

RESULT:	**Reviewed**

RECEIVE REQUESTS FROM COUNCIL MEMBERS/STAFF FOR ITEMS TO BE PLACED ON NEXT MEETING AGENDA

Discussion under this item must be limited to whether the Council wishes to include a potential agenda item on a future agenda.

XI. **ADJOURN**

RESULT:	**Passed**
MOVER:	Linzy Neal
SECONDER:	Amanda Davis
AYES:	Amanda Davis, Linzy Neal, Pete Lucas, Ernie Burns, Ryan Hanson
NAYS:	None
ABSTAINED:	None

DATA SHEET
AGENDA ITEM NO. VII.A.

Meeting Date: May 14, 2020

Department:
Administration

Agenda Item:
FY 2021 Budget, Tax Rate, Water Rates, Wastewater Rates, Fees charged by the city

Background:
This is for discussion to begin preparation for the upcoming fiscal year and make necessary preparations for adjusting various fees charged by the city.

Financial Impact:

Recommendation:

For more information, please contact Charles West, City Administrator at (903) 963-7216.
Submitted by NAME, DATE

CITY COUNCIL MONTHLY REPORT	
APRIL 2020	
Citations filed with the court	0
Dismissals:	
Dismissed by Prosecutor	3
FTA/VPTA Amnesty 3	
Drivers Safety Course	7
Deferred Disposition	2
Proof of Insurance	0
Other Compliance Dismissals	0
Number Paid in Full	14
Number of Appealed Cases	3
Number of Jury Trials	0
Number of Non-Jury Trials	0
Number of Pre-Trials	0

OFFICE OF COURT ADMINISTRATION

TEXAS JUDICIAL COUNCIL

OFFICIAL MUNICIPAL COURT MONTHLY REPORT

Month April **Year** 2020

Municipal Court for the City City of Van

Presiding Judge Judge Wade McMillan

If new, date assumed office

Court Mailing Address PO Box 487

City Van , TX **Zip** 7-5790

Phone Number (903) 963-3372

Fax Number

Courts Public Email

Court's Website

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT

Prepared by Julie McGowan

Date May 4, 2020 Phone Number (903) 963-3372

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION
P O BOX 12066
AUSTIN, TX
78711-2066

PHONE: (512) 463-1625
FAX: (512) 936-2423

CRIMINAL SECTION

City of City of Van

Month April Year 2020

	Traffic Misdemeanors			Non-Traffic Misdemeanors		
	Non-Parking	Parking	City Ordinance	Penal Code	Other State Law	City Ordinance
1. Total Cases Pending First of Month:	970	1	0	353	509	22
a. Active Cases	278	0	0	57	48	8
b. Inactive Cases	692	1	0	296	461	14
2. New Cases Filed	0	0	0	0	0	0
3. Cases Reactivated	2	0	0	1	0	0
4. All Other Cases Added	0	0	0	0	0	0
5. Total Cases on Docket	280	0	0	58	48	8
6. Dispositions Prior to Court Appearance or Trial						
a. Uncontested Dispositions	10	0	0	4	0	0
b. Dismissed by Prosecution	0	0	0	3	0	0
7. Dispositions at Trial:						
a: Convictions						
1) Guilty Plea or Nolo Contendere	0	0	0	0	0	0
2) By the Court	0	0	0	0	0	0
3) By the Jury	0	0	0	0	0	0
b: Acquittals:						
1) By the Court	0	0	0	0	0	0
2) By the Jury	0	0	0	0	0	0
c. Dismissed by Prosecution	0	0	0	0	0	0
8. Compliance Dismissals:						
a: After Driver Safety Course	7					
b: After Deferred Disposition	2	0	0	0	0	0
c: After Teen Court	0	0	0	0	0	0
d: After Tobacco Awareness Course					0	
e: After Treatment for Chemical Dependency				0	0	
f: After Proof of Financial Responsibility	0					
g: All Other Transportation Code Dismissals	0	0	0	0	0	0
9. All Other Dispositions	0	0	0	0	0	0
10. Total Cases Disposed	19	0	0	7	0	0
11. Cases Placed On Inactive Status	0	0	0	0	0	0
12. Total Cases Pending End of Month:	951	1	0	346	509	22
a: Active Cases	261	0	0	51	48	8
b: Inactive Cases	690	1	0	295	461	14
13. Show Cause Hearings Held	0	0	0	0	0	0
14. Cases Appealed:						
a: After Trial	0	0	0	0	0	0
b: Without Trial	0	0	0	2	1	0

JUVENILE / MINOR ACTIVITY

Court City of Van Month April Year 2020	TOTAL
1. Transportation Code Cases Filed	0
2. Non-Driving Alcoholic Beverage Code Cases Filed	0
3. Driving Under the Influence of Alcohol Cases Filed	0
4. Drug Paraphernalia Cases Filed	0
5. Tobacco Cases Filed	0
6. Failure to Attend School Cases Filed	0
7. Education Code (Except Failure to Attend) Cases Filed	0
8. Violation of Local Daytime Curfew Ordinance Cases Filed	0
9. All Other Non-Traffic Fine-Only Filed	0
10. Transfer to Juvenile Court: a. Mandatory Transfer	0
b. Discretionary Transfer	0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct)	0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges)	0
13. Juvenile Statement Magistrate Warning: a. Warnings Administered	0
b. Statements Certified	0
14. Detention Hearings Held	0
15. Orders for Non-Secure Custody Issued	0
16. Parent Contributing to Nonattendance Cases Filed	0

ADDITIONAL ACTIVITY

Court City of Van Month April Year 2020	Number Given	Number Requests For Counsel
1. Magistrate Warnings: a. Class C Misdemeanors	0	
b. Class A and B Misdemeanors	0	
c. Felonies	0	
		TOTAL
2. Arrest Warrants Issued: a. Class C Misdemeanors		0
b. Class A and B Misdemeanors		0
c. Felonies		0
3. Capiases Pro Fine Issued		0
4. Search Warrants Issued		0
5. Warrants for Fire, Health and Code Inspections Filed		0
6. Examining Trials Conducted		0
7. Emergency Mental Health Hearings Held		0
8. Magistrate's Orders for Emergency Protection Issued		0
9. Magistrate's Orders for Ignition Interlock Device Issued		0
10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond		0
11. Driver's License Denial, Revocation or Suspension Hearings Held		0
12. Disposition of Stolen Property Hearings Held		0
13. Peace Bond Hearings Held		0
14. Cases in Which Fine and Court Costs Satisfied by Community Service: a. Partial Satisfaction		0
b. Full Satisfaction		0
15. Cases in Which Fine and Court Costs Satisfied by Jail Credit		0
16. Cases in Which Fine and Court Costs Waived for Indigency		0
17. Amount of Fines and Court Costs Waived for Indigency		$0.00
18. Fines, Court Costs and Other Amounts Collected: a. Kept by City		$2,980.86
b. Remitted to State		$1,293.64
c. Total		$4,274.50

Office of Court Administration

Collection Improvement Program

Monthly Collection Report Form

1. County or City Name: City of Van		2. Date: 05/04/2020
3. Year: 2020		
4. Month: Apr		
5. Court Level (check only one): ☐ ☐ ☐ ☑		
6. Number of cases in which court costs, fees, and fines were assessed during the month in item #4		0
7. Court Costs and Fees		
8. Dollar amount assessed during the month:		0
9. Dollar amount collected during the month:		2251.94
10. Dollar amount waived during the month:		0
11. Dollar amount of jail time served credit given:		0
12. Dollar amount of community service credit given:		0
13. Court Costs and Fees Aging Schedule		
14. Dollar amount collected from date of assessment through date of payment		
15. 0 - 30 days:	224.00	Note: The sum of items 15 - 19 should equal Item 9 "Dollar amount collected" during the current month
16. 31 - 60 days:	543.00	
17. 61 - 90 days:	81.00	
18. 91 - 120 days:	0.00	
19. 120+ days:	1403.94	
20. Court Fines		
21. Dollar amount assessed during the month:		0
22. Dollar amount collected during the month:		2022.56
23. Dollar amount waived during the month:		0
24. Dollar amount of jail time served credit given:		0
25. Dollar amount of community service credit given:		0
26. Court Fines Aging Schedule		
27. Dollar amount collected from date of assessment through date of payment		
28. 0 - 30 days:	0.00	Note: The sum of items 28 - 32 should equal item 22 "Dollar amount collected" during the current month
29. 31 - 60 days:	365.50	
30. 61 - 90 days:	229.00	
31. 91 - 120 days:	0	
32. 120+ days:	1428.06	
33. Total Court Costs, Fees, and Fines		
34. Dollar amount assessed during the		0
35. Dollar amount collected during the month:		4274.50
36. Dollar amount waived during the month:		0
37. Dollar amount of jail time served credit given:		0
38. Dollar amount of community service credit given:		0
39. Total Court Costs, Fees, and Fines Aging Schedule		
40. Dollar amount collected from date of assessment through date of payment		
41. 0 - 30 days:	224.00	Note: The sum of Items 41 - 45 should equal Item 35 "Dollar amount collected" during the current month
42. 31 - 60 days:	908.50	
43. 61 - 90 days:	310.00	
44. 91 - 120 days:	0.00	
45. 120+ days:	2832.00	

City of Van Fire Department

"Improving the quality of life for our citizens"

Please note the attached Fire Department reports for the month of April, 2020. Reports include:

- Monthly personnel hours
- Type of Incidents found
- Incident types by District
- Total incidents responded to for each apparatus

The following operational modifications were undertaken or continued during April, due to the escalating spread of COVID-19 and resultant Emergency Declarations:

- Daily maintenance staffing was reduced from two personnel to one, until the financial impact of this situation can be fully evaluated. Reducing to no staffing during the month of May.

- Regularly scheduled meetings have been suspended. Department wide information is being passed to the membership via group text message and the emergency paging system

- Social gathering at the fire station is prohibited. Firefighters returning from calls for service are encouraged to maintain spacing and leave the premises as soon as practical.

- Maintenance staff are regularly sanitizing all contact surfaces in the station and on the apparatus

- First responder requests to EMS calls has been reduced by Christus EMS to only absolute necessity. FD units are instructed to stage away from the call location until the on-site EMS crew determines PPE requirements and need of assistance.

Michael Duncan, Fire Chief.

PO Box 487 • Van, Texas • Phone: (903) 963-7744 • Firechief@VanTX.gov

APRIL HOUR TOTALS

Total calls - **22**

Company hours (Meetings and community events) - **None Logged**

Training – **None logged**

Emergency Response (Total) – **77.61**

Emergency Response (non-maintenance staff) - **74.07 Hours**

Emergency Response (By FD maintenance staff) - **3.54 Hours**

Michael Duncan Fire Chief

Fire Chief, City of Van Fire Department.

Incident Reports By Incident Type, Summary

Incident Type		Total Incidents:
111	Building fire	1
130	Mobile property (vehicle) fire, other	1
311	Medical assist, assist EMS crew	1
321	EMS call, excluding vehicle accident with injury	2
322	Vehicle accident with injuries	2
444	Power line down	2
460	Accident, potential accident, other	5
463	Vehicle accident, general cleanup	5
611	Dispatched & canceled en route	2
631	Authorized controlled burning	1
	Total Number of Incidents:	22
	Total Number of Incident Types:	10

Print Date: 5/1/2020

Incident Reports By Census Tract

Census Tract: City

Incident #	Exp #	Incident Date and Time	Incident Type
202088	0	4/9/2020 2:36:00PM	321 EMS call, excluding vehicle accident with injury
202091	0	4/10/2020 9:01:00PM	463 Vehicle accident, general cleanup
202092	0	4/12/2020 8:04:00AM	444 Power line down
2020107	0	4/29/2020 3:18:00AM	460 Accident, potential accident, other

Total For This Census Tract: 4

Census Tract: Smith

Incident #	Exp #	Incident Date and Time	Incident Type
202087	0	4/3/2020 10:29:00PM	111 Building fire
202090	0	4/10/2020 5:55:00PM	321 EMS call, excluding vehicle accident with injury
202099	0	4/18/2020 7:55:00PM	463 Vehicle accident, general cleanup
2020100	0	4/19/2020 12:53:00PM	611 Dispatched & canceled en route
2020101	0	4/26/2020 5:27:00PM	463 Vehicle accident, general cleanup
2020102	0	4/27/2020 3:59:00PM	611 Dispatched & canceled en route
2020104	0	4/28/2020 8:54:00AM	311 Medical assist, assist EMS crew

Total For This Census Tract: 7

Census Tract: Van Za

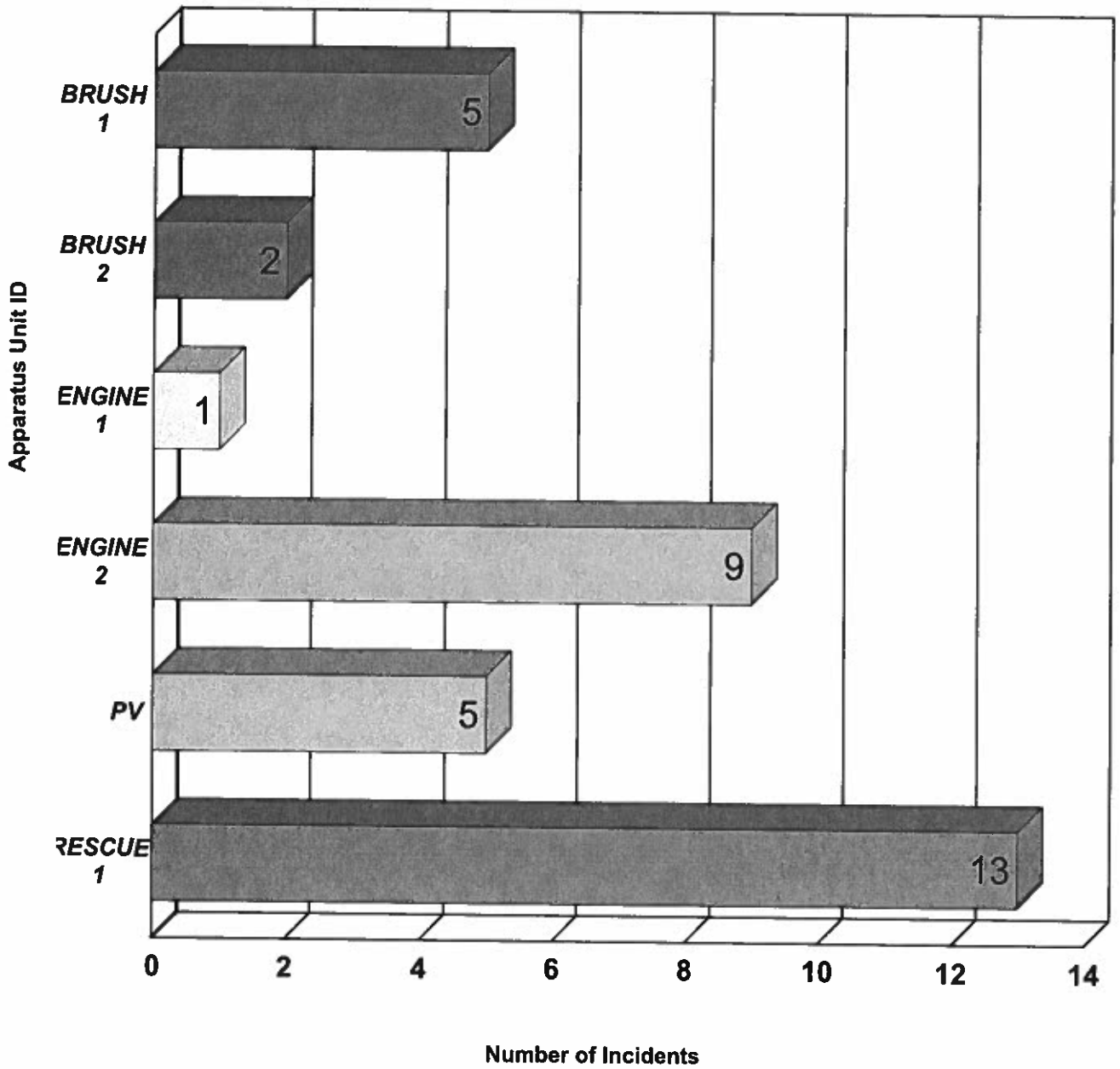
Incident #	Exp #	Incident Date and Time	Incident Type
202089	0	4/10/2020 2:05:00PM	463 Vehicle accident, general cleanup
202093	0	4/12/2020 6:35:00PM	460 Accident, potential accident, other
202094	0	4/12/2020 7:03:00PM	460 Accident, potential accident, other
202095	0	4/12/2020 8:05:00PM	460 Accident, potential accident, other
202096	0	4/13/2020 3:40:00AM	130 Mobile property (vehicle) fire, other
202097	0	4/17/2020 3:35:00PM	463 Vehicle accident, general cleanup
202098	0	4/18/2020 6:01:00PM	631 Authorized controlled burning
2020103	0	4/27/2020 4:02:00PM	322 Vehicle accident with injuries
2020105	0	4/29/2020 12:36:00AM	460 Accident, potential accident, other
2020106	0	4/29/2020 12:57:00AM	444 Power line down
2020108	0	4/30/2020 6:39:00PM	322 Vehicle accident with injuries

Total For This Census Tract: 11

Print Date: 5/1/2020

Grand Total: 22

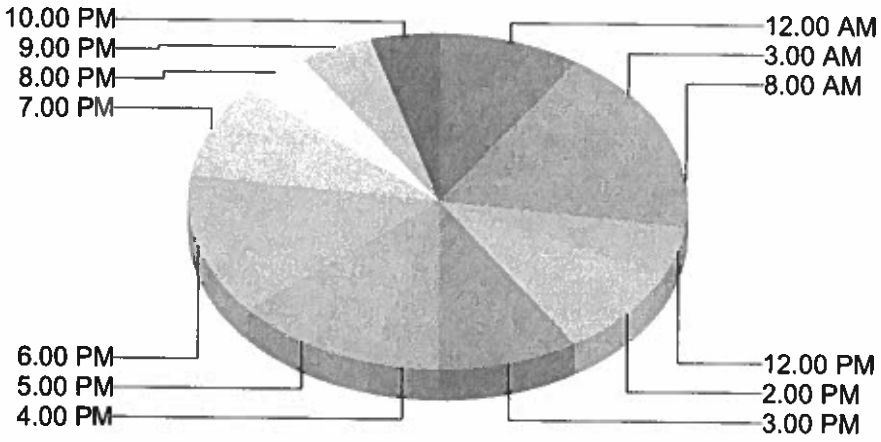
Apparatus Responding to Incidents



Total Amount of Incidents: 22
Apparatus Count: 6

Print Date: 5/1/2020

Incident Statistics by Hour of the Day



12.00 AM	9.1%
3.00 AM	9.1%
8.00 AM	9.1%
12.00 PM	4.5%
2.00 PM	9.1%
3.00 PM	9.1%
4.00 PM	4.5%
5.00 PM	9.1%
6.00 PM	13.6%
7.00 PM	9.1%
8.00 PM	4.5%
9.00 PM	4.5%
10.00 PM	4.5%
Total:	100.0%

Hour of the Day: 12.00 AM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 3.00 AM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 8.00 AM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 12.00 PM

Total # of Incidents: **1.00** % of Total Incidents: **4.55%**

Hour of the Day: 2.00 PM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 3.00 PM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 4.00 PM

Total # of Incidents: **1.00** % of Total Incidents: **4.55%**

Hour of the Day: 5.00 PM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 6.00 PM

Total # of Incidents: **3.00** % of Total Incidents: **13.64%**

Hour of the Day: 7.00 PM

Total # of Incidents: **2.00** % of Total Incidents: **9.09%**

Hour of the Day: 8.00 PM

Total # of Incidents:	1.00	% of Total Incidents:	4.55%

Hour of the Day: 9.00 PM

Total # of Incidents:	1.00	% of Total Incidents:	4.55%

Hour of the Day: 10.00 PM

Total # of Incidents:	1.00	% of Total Incidents:	4.55%

Grand Total Incidents:	**22.00**

VAN COMMUNITY LIBRARY REPORT FOR April 2020

1. **Organizational Development**

   The month of April we were closed to the public due to the COVID-19. We have several patrons using our WIFI in our parking lot. Our staff has been working on cleaning and disinfecting material. We have placed free books outside of our front doors for the community to be able to get some free items to keep. We are working with our community to post videos of Children's being read for everyone to enjoy. We are in the process of contacting performers for Summer Reading Program.

2. Monthly Stats:

A. Adults – 0
B. Children -0
C. Program Attendance – 0
D. Items checked out – 0
E. DVD checked out - **0**
F. Library cards issued – 0
G. Items donated - 0
H. Computer patrons – 0
I. Computer hours – 0
J. Personal Laptops- 39

3. Needs

A. Volunteers needed for in the library and story time.
B. Books and DVDs
C. Library board looking to add a new board member.

4. Goals

A. Continue to efficiently provide community access to information, materials, and programs.
B. Continue to keep the library clean, fresh and up to date on materials.

City of Van

Public Works Report

May 14, 2020

Council Meeting

Staff:

Kevin Johnson

Mark Jackson

Earl Brown

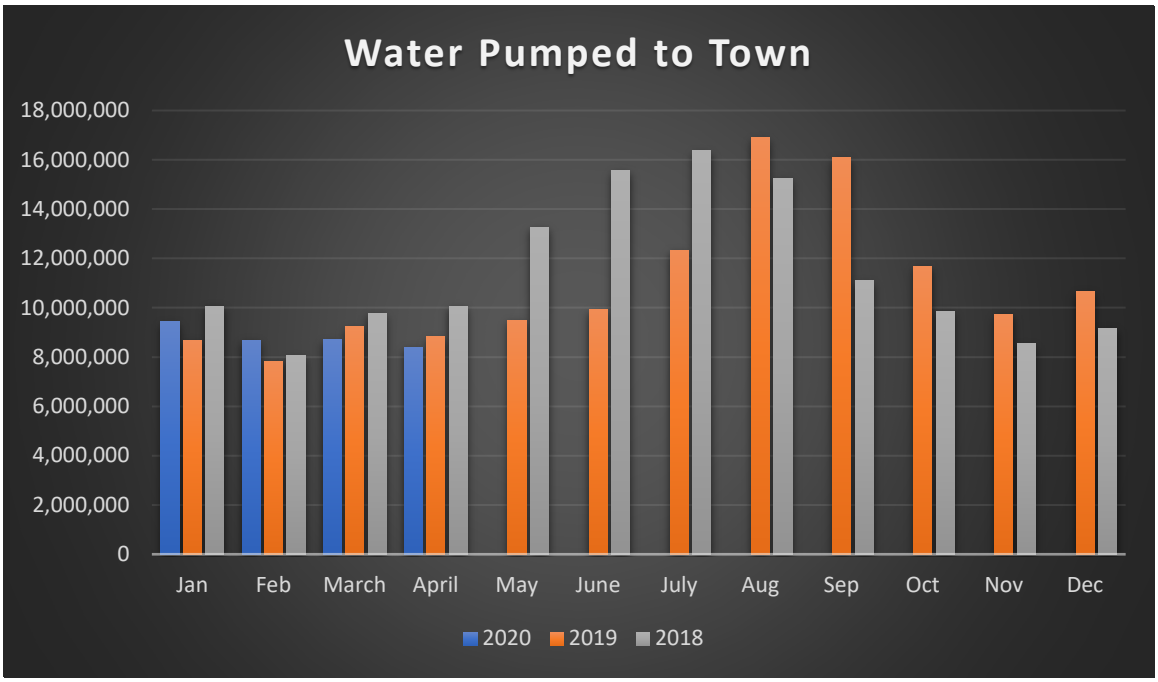
Jose Guerrero

Jeff Green

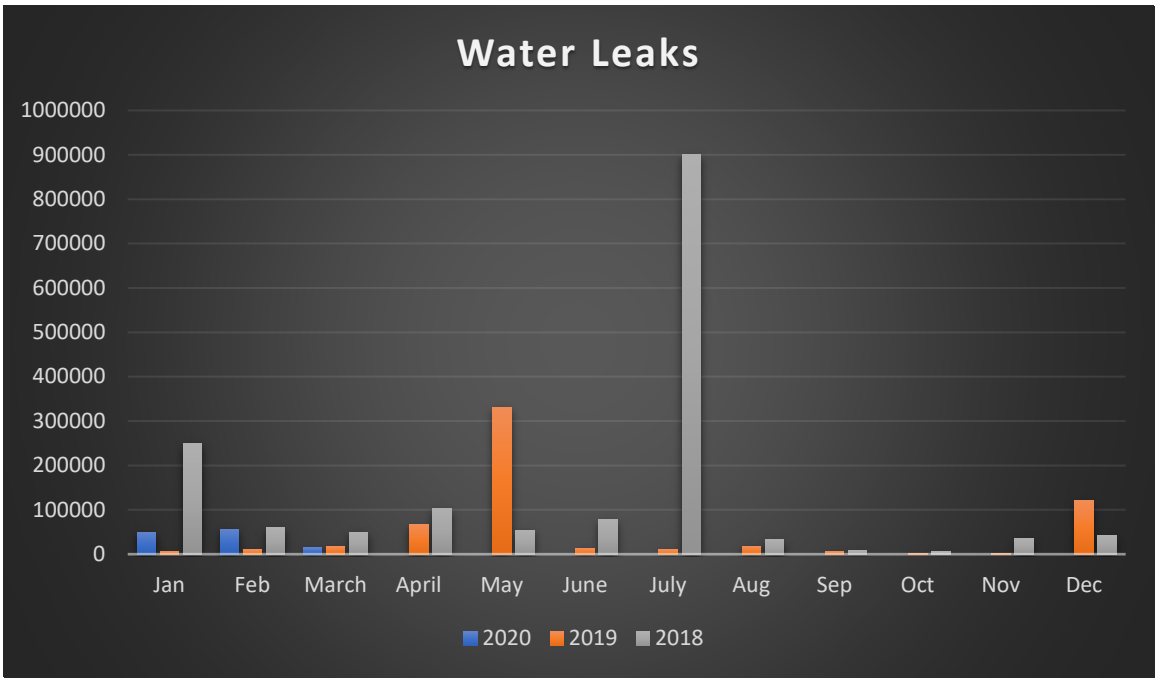
Trent Pamplin

Water

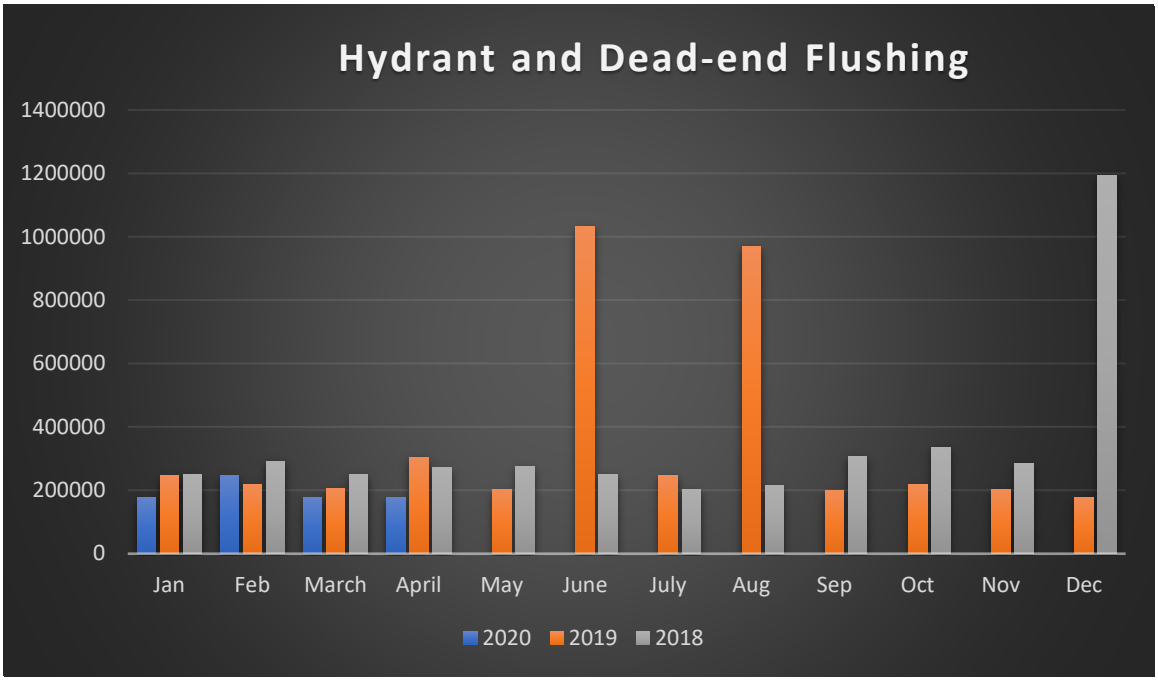
Water Pumped to Town 8,402,000



Leaks 25,000



Flushing 177,700



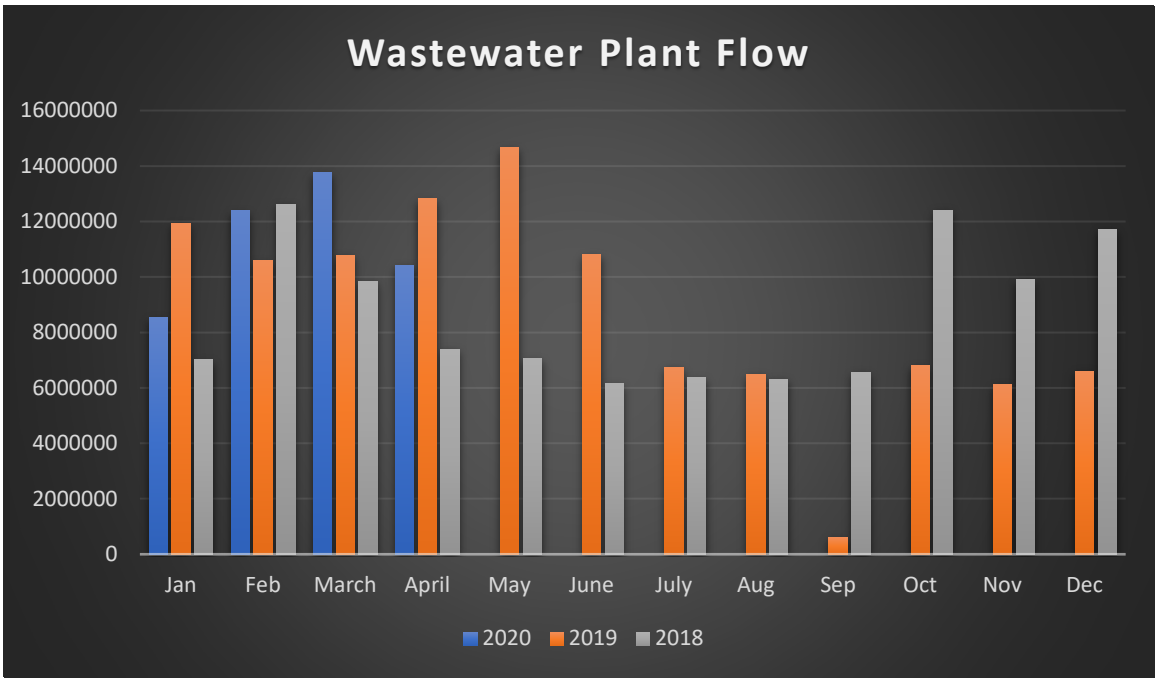
- We continue to conduct the monthly flushing program which is required by Texas Commission on Environmental Quality (TCEQ). The program requires staff to flush each dead-end mainlines once a month to ensure the quality of the drinking water and maintain the free chlorine residual in the water.

Leak Report

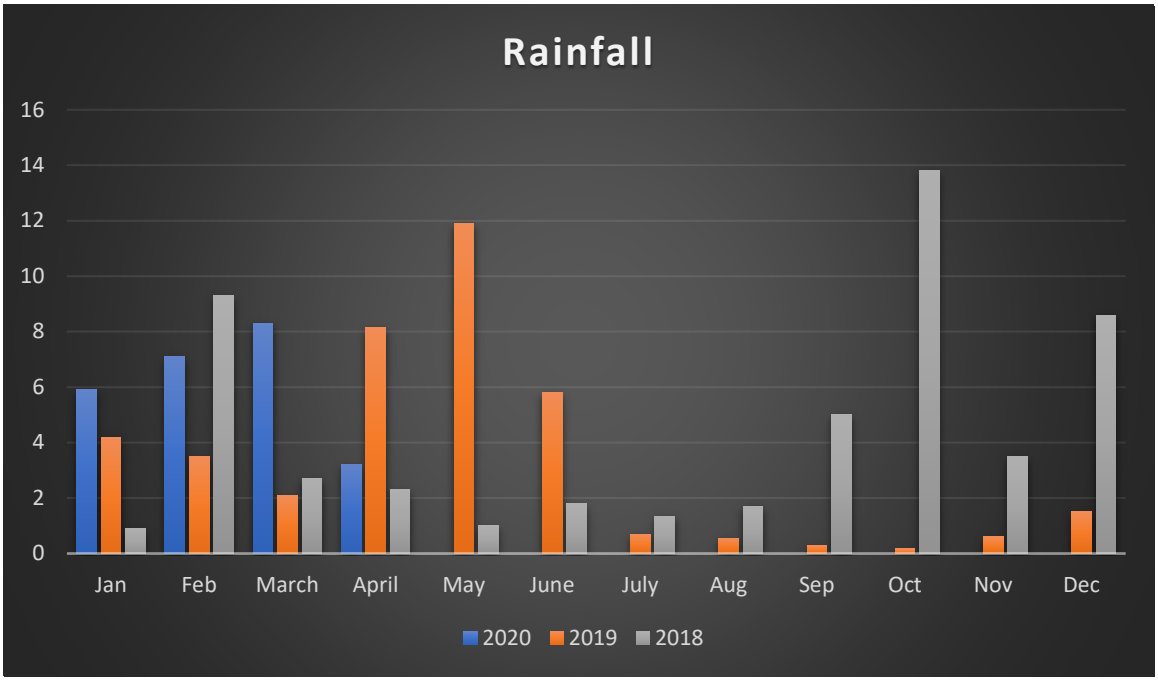
- We had one leaks this month.
- S. Bois D' Arc St

Wastewater

Wastewater Plant Flow 10,419,000



Rainfall 3.2”



Vehicles

	Mileage	Vehicle	Mileage
W-1 2010 F-150	95567	S-1 2004 F-350	43378
W-2 2013 GMC 1500	62996	S-2 2010 Chev 1500	49166
W-5 2000 F-550	40377	S-6 2004 Chev 6500	26,125
W-7 2016 F-250	56597	S-11 2016 F150	62281
		S-12 2007 GMC 1500	75704

If you have any questions, feel free to e-mail me. I will do my best to get you a prompt response.

Thanks,

Kevin Johnson