

**NOTICE OF MEETING OF THE GOVERNING BODY OF THE
CITY OF NAVASOTA, TEXAS
JUNE 8, 2020**

Notice is hereby given that a Regular Meeting of the governing body of the City of Navasota will be held on the 8th of June, 2020 at 6:00 PM at the City Hall in the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street, Navasota, Texas 77868 , at which time the following subjects will be considered, to wit:

To watch the City Council meeting live please visit the City of Navasota's Youtube here: <https://www.youtube.com/channel/UCItnx7BQt0TCIYJRiZ14g5w>

1. Call to Order.
2. Invocation
Pledge of Allegiance
3. Remarks of visitors: Any citizen may address the City Council on any matter. Registration forms are available on the podium and/or table in the back of the city council chambers. This form should be completed and delivered to the City Secretary by 5:45 p.m. Please limit remarks to three minutes. The City Council will receive the information, ask staff to look into the matter, or place the issue on a future agenda. Topics of operational concerns shall be directed to the City Manager.
4. Staff Report:
 - (a) COVID-19 response;
 - (b) Staff recognition for years of service;
 - (c) Marketing and Communication;
 - (d) Street Department;
 - (e) Police Department;
 - (f) Board and Commission update; and
 - (g) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda.
5. Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2019.
6. Consideration and possible action on approval of Change Order No. 1 for the Railroad Street Parking Lot and Drainage Project.

7. Conduct a public hearing for the purpose of receiving public comments and testimony regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.
8. Consideration and possible action on the first reading of Ordinance No. 932-20, regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.
9. Conduct a public hearing for the purpose of receiving public comments and testimony regarding a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.
10. Consideration and possible action on a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.
11. Consideration and possible action on approval of sanctioning the Navasota Freedom Festival.
12. Conduct a public hearing for the purpose of receiving public comment and testimony regarding amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.
13. Consideration and possible action on the first reading of Ordinance No. 933-20, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

14. Consideration and possible action on Resolution No. 673-20, designating an administration service provider for the 2020 Texas Capital Fund Downtown Revitalization Program of the Texas Community Development Fund for application and project implementation.
15. Consideration and possible action on Resolution No. 674-20, reviewing the City of Navasota Investment Policy and Strategy.
16. Consideration and possible action on approval of the goals and priorities for Fiscal Year 2020-2021.
17. Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

Consent Items are:

A. Consideration and possible action on the minutes for the month of May 2020; and

B. Consideration and possible action on the expenditures for the month of May 2020.
18. Adjourn.

DATED THIS THE 4TH OF JUNE, 2020

/BS/

BY: BRAD STAFFORD, CITY MANAGER

I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the CITY OF NAVASOTA, is a true and correct copy of said notice and that I posted a true and correct copy of said notice in the glass bulletin board, in the foyer, on the south side of the Municipal Building as well as in the bulletin board on the north side of the Municipal Building of the City of Navasota, Texas, a place convenient and readily accessible to the general public at all times, and said notice was posted on the 4th of June, 2020 at 09:21 AM and will remain posted continuously for at least 72 hours preceding the scheduled time of said meeting. Agendas may be viewed at www.navasotatx.gov.

The City Council reserves the right to convene in Executive Session at any time deemed necessary for the consideration of confidential matters under the Texas Government Code, Sections 551.071-551.084.

DATED THIS THE 4TH OF JUNE, 2020

/SMH/

BY: SUSIE M. HOMEYER, CITY SECRETARY

THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT(936) 825.6475 OR (936) 825.6408 OR BY FAX AT (936) 825.2403.

City Manager's Message
An Executive Summary of Agenda Items and Current Issues

City of Navasota
City Council Meeting
6-8-2020

- 1. Call to order**
- 2. Invocation and Pledges of Allegiance**
- 3. Remarks of Visitors**
Staff is unaware of anyone wishing to address the City Council.
- 4. Staff Report:**
 - (a) COVID-19 response – Staff will provide an update on the response to the COVID-19 virus.*
 - (b) Staff recognition for years of service – John Shoemaker will be recognized for five (5) years of service. John is an investigator with the Police Department.*
 - (c) Marketing and Communication– Madison Brooks will provide an update on activities in the Marketing and Communications department.*
 - (d) Street Department – Jose Coronilla will provide an update on the work occurring in the Street department.*
 - (e) Police Department – Mike Mize will provide an update on the activities of the police department.*
- 5. Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2019.**
The City is required to have their finances audited annually. Belt, Harris Pechacek performed the audit. Robert Belt will be in attendance to present the findings. The completion of the audit was delayed as they discovered that the City would be required to perform a single audit on grant funding as the City received funding in excess of \$750,000 during the fiscal year.
- 6. Consideration and possible action on approval of Change Order No. 1 for the Railroad Street Parking Lot and Drainage Project.**
The Railroad Street Parking lot and drainage improvement project is almost complete. The Change order is due to staff requesting to add some more concrete on the edge of an alleyway to improve maintenance and appearance. During construction it was discovered that the old stone storm drain line from an inlet on

the southeast corner of the intersection of Railroad and Washington had collapsed. The change order replaces that section and makes a tie-in to the 7x7 box culvert. We also removed some of the concrete paving as there will be a need to be adjustments to an inlet and the sidewalks therefore it made sense to wait until the next phase to complete this area. The change order also includes the fees for fence rental for a few more weeks while we are bidding the second phase.

7. **Conduct a public hearing for the purpose of receiving public comments and testimony regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.**

The property owners are requesting annexation of the property that is across the street to the west of the Navasota Municipal Airport. The developer plans to subdivide and develop the property and would like to annex and will eventually request utility services.

8. **Consideration and possible action on the first reading of Ordinance No. 932-20, regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A- 55, Navasota, Grimes County, Texas.**

The property owners are requesting annexation of the property that is across the street to the west of the Navasota Municipal Airport. The developer plans to subdivide and develop the property and would like to annex and will eventually request utility services.

9. **Conduct a public hearing for the purpose of receiving public comments and testimony regarding a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.**

Mrs. Fultz plans to construct a building to house the Navasota Abstract & Title Company on the premises of the current Fultz & Fultz property located at 1400 East Washington Avenue. The property is in the overlay district and requires approval by the Planning and Zoning Commission as well as the City Council.

10. **Consideration and possible action on a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.**

Mrs. Fultz plans to construct a building to house the Navasota Abstract & Title Company on the premises of the current Fultz & Fultz property located at 1400 East Washington Avenue. The property is in the overlay district and requires approval by the Planning and Zoning Commission as well as the City Council.

11. Consideration and possible action on approval of sanctioning the Navasota Freedom Festival.

City Staff, the Chamber of Commerce Executive Director, Publisher of the Navasota Examiner and representatives from Willy 98.7 have been working on a plan for a nice event to show Navasota's Patriotism as well as draw customers to local businesses and a fun event for locals and visitors. Some of the merchants requested that staff pursue sanctioning the event so they would be able to sell alcohol as it is a part of their new business that will be opening soon.

12. Conduct a public hearing for the purpose of receiving public comment and testimony regarding amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

The Board of Adjustments, Planning and Zoning Commission and Staff have received numerous requests for variances on setbacks, and determined they should present a zoning change that is more accommodating to the requests and situations in our City.

13. Consideration and possible action on the first reading of Ordinance No. 933-20, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

The Board of Adjustments, Planning and Zoning Commission and Staff have received numerous requests for variances on setbacks, and determined they should present a zoning change that is more accommodating to the requests and situations in our City.

14. Consideration and possible action on Resolution No. 673-20, designating an administration service provider for the 2020 Texas Capital Fund Downtown Revitalization Program of the Texas Community Development Fund for application and project implementation.

Staff is beginning the process of applying for grant funds again this year for downtown revitalization work. The City recently requested proposals from grant administrators to be the administrative service provider for the upcoming grant. A review committee evaluated the two proposals and recommends GrantWorks.

15. Consideration and possible action on Resolution No. 674-20, reviewing the City of Navasota Investment Policy and Strategy.

Each year the City Council must review their Investment Policy and Strategy. Staff does not recommend any changes.

16. Consideration and possible action on approval of the goals and priorities for Fiscal Year 2020-2021.

A City Council planning retreat was held in May, facilitated by The Management Connection. Staff presented a brief synopsis of departments and their SWOT analysis of the department and City as a whole. Attached is the document created from the retreat. This document will set the tone for the upcoming budget and work plan for the year if approved by City Council.

17. Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

Consent Items are:

A. Consideration and possible action on the minutes for the month of May 2020; and

B. Consideration and possible action on the expenditures for the month of May 2020.

Calendar of Events

June 8 th	Brad begins his year as TCMA President.
June 19 th	Brad to attend TCMA Region 5 meeting
June 22 nd 6:00 p.m.	City Council Meeting Municipal Building
June 25 th , 26 th & 29 th	Brad Vacation
July 3 rd	Office Closed for Independence Day
July 4 th 11:00 a.m.	Navasota Freedom Festival and Parade Downtown Navasota
July 13 th 6:00 p.m.	City Council Meeting Municipal Building
July 16 th Annual Conference)	TCMA Award Presentation (normally presented at Boerne, Texas
July 17 th	TCMA Allies Across Texas Task Force meeting Navasota, Texas
July 27 th 6:00 p.m.	City Council Meeting Municipal Building

Respectfully submitted,

Brad Stafford
City Manager



Vision Statement:

*Navasota 2027: What America Wants To Be
“A beautiful, progressive, vibrant, service-oriented,
close-knit community filled with
historical charm and promise for people and business.”*

Mission Statement:

*“To guide Navasota’s growth in a way that maintains
our heritage, culture, and uniqueness while
maximizing our economic and social development.”*



THE CITY OF NAVASOTA COUNCIL LEADERSHIP POLICY

It is the desire of the Navasota City Council to demonstrate responsible leadership by:

- (a) Establishing a 2027 Strategic Growth Map for the City of Navasota.*
- (b) Assuring stable and effective city operations.*
- (c) Developing and adopting policies that will guide the growth of the City of Navasota.*
- (d) Facilitating private/public sector partnerships at the local, regional, state and federal level that will invest in the future of Navasota.*
- (e) Ensuring all Navasota boards, commissions and committees are aligned with the Council's growth policies.*



The Management Connection, Inc.

PROFESSIONAL FACILITATORS

S.M.A.R.T. GOAL SETTING SYSTEM

Area	Today's Date	Target Date	Date Achieved
City Council Retreat	10/2/19	2019-2020	

Goal Statement: A descriptive statement of the DESIRED OUTCOME.
(a S.M.A.R.T. Goal is Specific, Measurable, Actionable, Responsible and Time-bound)

The Management Connection, Inc. provided professional facilitation to the City of Navasota Council on September 4th, 2019. This document captures the Council's direction to staff.

Action Steps (List the specific actions you will take to achieve this goal)	Target Date	Who	Percentage Completion
Outcomes			
Direction from Council			
1. <u>There needs to be a discussion on how to get state lawmakers to partner with the City.</u> a. Potentially inviting Schwertner, Leman, and Kolkhorst to visit and tour the city b. Alan Bojorquez is creating a report card on all the legislature and looking for help	2019-2020	Navasota Staff	
2. <u>Figure out a way to speed up the billing cycle to reduce the lag time from end of month to bill date for payments</u> a. We can make every period longer or each period 31 days—it will take a few years, but you'll catch up b. Propose a staff member under Lance and Rita to handle all meters—Meter Maintenance Technician	2019-2020	Navasota Staff	
3. <u>The City Manager will do a cost benefit analysis on the Boys and Girls Club</u> a. Benefit of having them in the community along with the mechanics of it to present to the council	2019-2020	Navasota Staff	



The Management Connection, Inc.

PROFESSIONAL FACILITATORS

4. <u>The Council will move forward with the concept of bonds for utility and street improvements</u> a. Bonds will be broken into three-year small increments i. Focus will be on high traffic roads first ii. Host community meetings to get more buy in from the city iii. City Manager will present the numbers to council	2019-2020	Navasota Staff	
5. <u>Gather a proposal for a new look and cost of renovating fire station at the current location.</u> a. A rendering needs to be created to show the public	2019-2020	Navasota Staff	
6. <u>Review the Social Media policy (specifically # 3 & 4) as it relates to non-city employees and council members.</u> a. It's a developing area legally. We should review the policy because it's from 2014 and make sure it's in accordance with current situation.	2019-2020	Navasota Staff	
7. <u>Design the new website</u> a. Have 2-3 citizens sit in to consult about the ease of receiving notifications. Get a mixture of people who are and aren't familiar with computers	2019-2020	Navasota Staff	
8. <u>Find more ways to get coverage in the news</u> a. neighbors@theeagle.com - send pictures to get included	2019-2020	Navasota Staff	
9. <u>Develop relationships with Boards and Commissions:</u> a. Have a mandatory annual meeting with members to talk about what a comp plan is, what the Council's expectations are, and that they need to be able to make decisions as a board. They need to know about open	2019-2020	Navasota Staff	



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meetings act, public information act, Robert's Rules of Order, ect.

- i. By being involved, we have a chance to educate them about how the city works
- ii. We don't want to take away their ability to think, but we can give them parameters
- iii. We should create a statement to be read before each meeting that says "we are our own board, we work toward the goals of the city and will stand by the final decision". It's a reminder that we're all here to do the best for the city. A mission statement to go at the top of the packet.

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 4. **AGENDA DATE:** June 8, 2020

PREPARED BY: Brad Stafford, City Manager

APPROVED BY: BS

ITEM: Staff Report:

- (a) COVID-19 response;
- (b) Staff recognition for years of service;
- (c) Marketing and Communication;
- (d) Street Department;
- (e) Police Department;
- (f) Board and Commission update; and
- (g) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda.

ITEM BACKGROUND:

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

ATTACHMENTS:

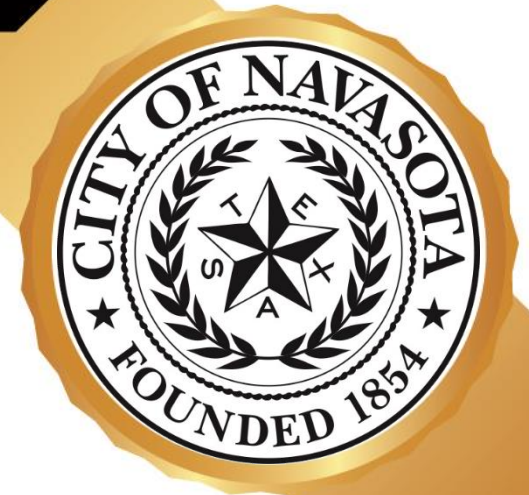
1. Staff Recognition

CITY OF NAVASOTA

CERTIFICATE OF APPRECIATION

FIVE YEARS OF DEDICATED SERVICE

John Shoemaker



PRESENTED BY THE CITY OF NAVASOTA
JUNE 8TH, 2020

BRAD STAFFORD, CITY MANAGER

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 5. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lance M. Hall, Finance Director

APPROVED BY: BS

ITEM: Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2019.

ITEM BACKGROUND:

The City Charter requires an annual independent audit be prepared by a certified public accountant covering all of the City's financial affairs, including operating results for the year and financial statements at the close of the fiscal year. Robert Belt with, Belt Harris Pechacek, LLLP, will be here to present the audit.

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends approval of the audit for fiscal year ending September 30, 2019.

ATTACHMENTS:

1. rad letter
2. client rep letter
3. single audit
4. mgt letter
5. audit

DRAFT

Required Auditor Disclosure Letter

May 15, 2020

To the Honorable Mayor and
City Council Members of the
City of Navasota, Texas, Texas:

We have audited the 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 Navasota, Texas (the “City”) for the year ended September 30, 2019. Professional standards require that we provide the City Council (the “governing body”) with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 16, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body’s oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated April 16, 2020.

III. Significant Audit Findings

1. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the net pension and total other postemployment benefits liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the City to TMRS.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the City's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

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

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

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

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 15, 2020.

6. Management Consultations with Other Independent Accountants

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

7. Other Audit Findings or Issues

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

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

V. Restrictions on Use

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

The logo for Belt Harris Pechacek, LLP features the word "DRAFT" in large, bold, black capital letters. Behind it, the firm's name "BELT HARRIS PECHACEK, LLP" is written in a smaller, elegant, cursive script.

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

DRAFT

5/20/2020
8:21 AM

Client: **City of Navasota, Texas**
 Engagement: **City of Navasota 09/30/2019**
 Period Ending: **9/30/2019**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To reclass prior year adjusting journal entry amounts that were adjusted incorrectly causing current year fund balance to be off.			
100-1-903.00	FUND BALANCE	28,800.00	
930-1-299.00	DUE TO OTHER FUNDS	28,800.00	
100-0-481.00	DUE FROM HOTEL FUND		28,800.00
930-1-903.00	FUND BALANCE		28,800.00
Total		57,600.00	57,600.00

Adjusting Journal Entries JE # 2

To adjust pooled investments.

100-4-901.01	ADJUST TO MARKET VALUE	35,110.36	
200-4-901.01	ADJUST TO MARKET VALUE	9,427.74	
300-4-120.01	INVESTMENT ADJUST TO MARKET	6,309.56	
400-4-901.01	ADJUST TO MARKET VALUE	5,488.15	
520-4-901.01	ADJUST TO MARKET	4,546.36	
525-4-901.01	ADJUST TO MARKET	1,757.64	
100-0-200.06	O & M RESERVE INVESTMENTS		27,589.90
100-0-200.07	BECKER-BEST MUSEUM FUNDS		190.39
100-0-200.09	VOLUNTARY FIRE FUND		516.26
100-0-200.10	LIBRARY INV - MADELEY EST.		188.34
100-0-200.11	STREET & DRAINAGE INV.		5,358.65
100-0-200.12	VOLUNTARY PARK FUND		726.29
100-0-200.18	ANIMAL SHELTER DONATIONS		226.88
100-0-200.19	GRACE PARK FUND		313.65
200-0-200.00	INVESTMENTS METER DEPOSITS		451.72
200-0-200.06	O & M RESERVE INVESTMENTS		5,514.47
210-0-200.06	O & M RESERVE INVESTMENTS		3,461.55
300-0-200.00	INVESTMENTS METER DEPOSITS		650.69
300-0-200.06	O & M RESERVE INVESTMENTS		5,658.87
400-0-200.02	SW SYSTEM IMPROVEMENTS INV		3,159.42
400-0-200.06	O & M RESERVE INVESTMENTS		2,328.73
520-0-201.00	OAKLAND CEM PERT TRUST		4,541.76
520-0-201.05	CEMETERY STREET FUND		4.60
525-0-201.05	CEMETERY STREET FUND-INV		1,521.35
525-0-201.06	CEM-JESSIE MAE BODE FUND		236.29
Total		62,639.81	62,639.81

Adjusting Journal Entries JE # 3

To reclass the City's portion of municipal court child safety, building security, and technology fees to revenue.

100-1-106.10	CHILD SAFETY - CS	925.00	
100-1-106.14	MUNICIPAL CT BLDG SEC - MCBS	1,423.26	
100-1-106.20	MC TECHNOLOGY FUND	2,079.00	

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Client: **City of Navasota, Texas**
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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
100-4-208.08	MUNICIPAL CT BLDG SEC		1,423.26
100-4-208.09	MC TECHNOLOGY		2,079.00
100-4-208.10	MC CHILD SAFETY		925.00
Total		4,427.26	4,427.26

Adjusting Journal Entries JE # 4

To adjust restricted fund balance for child safety, court technology, and court building security.

100-1-903.00	FUND BALANCE	4,427.26	
100-1-903.02	FUND BAL. MUNICIPAL COURT		1,423.26
100-1-903.03	INVESTMENT FIX ASSETS NET DEBT		2,079.00
100-1-903.04	FUND BALANCE MC CHILD SAFETY		925.00
Total		4,427.26	4,427.26

Adjusting Journal Entries JE # 5

To reclass principal payment for capital lease.

300-1-704.02	CAPITAL LEASE PAYMENT	3,396.31	
300-513-902.00	LEASE EQUIPMENT		3,396.31
Total		3,396.31	3,396.31

Adjusting Journal Entries JE # 6

To reclass capital lease principal and interest payments in general fund.

100-500-700.00	INTEREST EXPENSE	4,254.79	
100-500-710.00	PRINCIPAL PAYMENT	13,521.21	
100-560-700.00	INTEREST EXPENSE	3,111.62	
100-560-702.00	PRINCIPAL EXPENSE	9,888.38	
100-559-902.00	LEASE EQUIPMENT		17,776.00
100-560-902.00	LEASE EQUIPMENT		13,000.00
Total		30,776.00	30,776.00

Adjusting Journal Entries JE # 7

To reclass franchise fees received after year end from cash to receivable and reverse prior year franchise fees accrual.

100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	42,019.34	
100-4-150.00	FRANCHISE FEES	25,701.27	
999-1-299.00	DUE TO OTHER FUNDS	16,735.74	
100-0-199.00	CLAIM ON POOLED CASH		16,735.74
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER		25,701.27
100-4-150.00	FRANCHISE FEES		25,283.60
999-0-100.01	CASH IN BANK-CSB		16,735.74
Total		84,456.35	84,456.35

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
GASB 68 Entry: To recognize deferred outflows, deferred inflows, and pension expense.			
200-0-970.00	DEF OUTFLOWS OF RES PENSION	50,501.05	
200-1-970.00	DEF INFLOWS OF RES PENSION	25,498.45	
200-510-116.09	PENSION EXPENSE	3,016.29	
200-511-116.09	PENSION EXPENSE	3,946.53	
300-0-970.00	DEF OUTFLOWS OF RES PENSION	17,119.26	
300-1-970.00	DEF INFLOWS OF RES PENSION	3,168.29	
300-513-116.09	PENSION EXPENSE	1,976.23	
400-0-970.00	DEF OUTFLOWS OF RES PENSION	28,220.32	
400-1-970.00	DEF INFLOWS OF RES PENSION	16,560.98	
400-515-116.09	PENSION EXPENSE	3,278.58	
400-516-116.09	PENSION EXPENSE	866.83	
200-1-720.00	NET PENSION LIABILITY		82,962.33
300-1-720.00	NET PENSION LIABILITY		22,263.78
400-1-720.00	NET PENSION LIABILITY		48,926.70
Total		154,152.81	154,152.81

Adjusting Journal Entries JE # 9
 To adjust compensated absences in the enterprise funds.

200-510-100.00	REGULAR EARNINGS	1,867.86	
300-1-125.00	COMPENSATED ABSENCES PAYABL	277.13	
400-1-125.00	COMPENSATED ABSENCES PAYABL	3,966.23	
200-1-125.00	COMPENSATED ABSENCES PAYABLE		1,867.86
300-513-100.00	REGULAR EARNINGS		277.13
400-515-100.00	REGULAR EARNINGS		3,966.23
Total		6,111.22	6,111.22

Adjusting Journal Entries JE # 10
 To recognize receivable for grant fund.

540-0-383.00	DUE FROM OTHER GOV	637,113.84	
540-4-516.00	SEWER COLLECTIONS GRANT		18,325.00
540-4-516.00	SEWER COLLECTIONS GRANT		58,410.00
540-4-560.00	STREET GRANTS		26,971.28
540-4-560.00	STREET GRANTS		51,453.00
540-4-560.00	STREET GRANTS		54,300.88
540-4-560.00	STREET GRANTS		119,233.80
540-4-560.00	STREET GRANTS		143,402.18
540-4-560.00	STREET GRANTS		165,017.70
Total		637,113.84	637,113.84

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Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 11			
To reverse wages payable and payroll expenses from 10/3/18 that were recognized in prior year.			
100-1-125.01	WAGES PAYABLE	77,381.46	
200-1-125.01	WAGES PAYABLE	8,291.63	
300-1-125.01	WAGES PAYABLE	1,957.37	
400-1-125.01	WAGES PAYABLE	5,039.17	
100-559-100.00	REGULAR EARNINGS		930.73
100-561-100.00	REGULAR EARNINGS		1,202.21
100-563-100.00	REGULAR EARNINGS		5,099.12
100-567-100.00	REGULAR EARNINGS		32,248.50
100-568-100.00	REGULAR EARNINGS		10,723.08
100-571-100.00	REGULAR EARNINGS		2,169.94
100-581-100.00	REGULAR EARNINGS		1,714.03
100-583-100.00	REGULAR EARNINGS		8,716.79
100-589-100.00	REGULAR EARNINGS		625.68
100-591-100.00	REGULAR EARNINGS		5,050.37
100-592-100.00	REGULAR EARNINGS		1,213.14
100-594-100.00	REGULAR EARNINGS		5,226.24
100-595-100.00	REGULAR EARNINGS		1,304.13
100-596-100.00	REGULAR EARNINGS		1,157.50
200-510-100.00	REGULAR EARNINGS		3,659.55
200-511-100.00	REGULAR EARNINGS		4,632.08
300-513-100.00	REGULAR EARNINGS		1,957.37
400-515-100.00	REGULAR EARNINGS		3,703.71
400-516-100.00	REGULAR EARNINGS		1,335.46
Total		92,669.63	92,669.63
Adjusting Journal Entries JE # 12			
To adjust accounts payable amount.			
300-513-290.00	GAS PURCHASES	31,097.70	
540-1-209.00	AP PENDING (DUE TO POOL)	7,844.00	
999-0-403.00	DUE FROM GAS	31,097.70	
999-1-209.00	ACCOUNTS PAYABLE CONTROL	7,844.00	
300-1-209.00	AP PENDING (DUE TO POOL)		31,097.70
540-560-500.00	STREET GRANTS		7,844.00
999-0-415.00	DUE FROM GRANT FUND		7,844.00
999-1-209.00	ACCOUNTS PAYABLE CONTROL		31,097.70
Total		77,883.40	77,883.40
Adjusting Journal Entries JE # 13			
To record current year sales tax accrual and reverse prior year sales tax accrual.			
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	295,861.46	
100-4-105.00	CITY SALES TAX	303,210.39	

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Account	Description	Debit	Credit
550-0-310.05	ACCOUNTS RECEIVABLE -OTHER	26,896.39	
550-4-105.01	EDC PORTION OF SALES TAX	27,564.47	
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER		303,210.39
100-4-105.00	CITY SALES TAX		295,861.46
550-0-310.05	ACCOUNTS RECEIVABLE -OTHER		27,564.47
550-4-105.01	EDC PORTION OF SALES TAX		26,896.39
Total		653,532.71	653,532.71

Adjusting Journal Entries JE # 14

To reclass April sales tax recorded in franchise fees.

100-4-150.00	FRANCHISE FEES	127,322.36	
100-4-105.00	CITY SALES TAX		127,322.36
Total		127,322.36	127,322.36

Adjusting Journal Entries JE # 15

To correct revenue recognition to the appropriate legal entity.

100-4-105.00	CITY SALES TAX	160,059.71	
100-582-620.02	EDC SALES TAX PORTION		160,059.71
Total		160,059.71	160,059.71

Adjusting Journal Entries JE # 16

To correct accounts receivable for general fund and gas fund.

100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	319,059.62	
300-0-199.00	CLAIM ON POOLED CASH	319,059.62	
100-0-199.00	CLAIM ON POOLED CASH		319,059.62
300-0-310.05	ACCOUNTS RECEIVABLE-OTHER		319,059.62
Total		638,119.24	638,119.24

Adjusting Journal Entries JE # 17

To record current year utility unbilled services annual and reverse prior year amounts.

100-0-310.06	UTILITIES RECEIVABLE UNBILLED	48,627.99	
100-0-310.06	UTILITIES RECEIVABLE UNBILLED	105,381.51	
100-4-400.00	GARBAGE REVENUE	103,371.05	
200-0-310.06	UTILITIES RECIEVABLES UNBILLED	171,401.39	
200-4-400.00	METERED SALES	160,173.72	
300-0-310.06	UTILITIES RECEIVABLE UNBILLED	260,218.22	
300-4-400.00	METERED SALES	244,136.09	
400-0-310.06	UTILITIES RECEIVABLE UNBILLED	121,615.88	
400-4-404.00	SEWER REVENUE	110,751.99	
100-0-310.06	UTILITIES RECEIVABLE UNBILLED		103,371.05
100-4-400.00	GARBAGE REVENUE		105,381.51
100-4-404.00	STREET AND DRAINAGE FEE		48,627.99

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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
200-0-310.06	UTILITIES RECIEVABLES UNBILLED		160,173.72
200-4-400.00	METERED SALES		171,401.39
300-0-310.06	UTILITIES RECEIVABLE UNBILLED		244,136.09
300-4-400.00	METERED SALES		260,218.22
400-0-310.06	UTILITIES RECEIVABLE UNBILLED		110,751.99
400-4-404.00	SEWER REVENUE		121,615.88
Total		1,325,677.84	1,325,677.84

Adjusting Journal Entries JE # 18

To adjust property tax collections, receivable, deferred revenue, and allowance for uncollectible taxes.

100-0-301.01	ALLOWANCE FOR UNCOLL. TAXES	6,977.02	
100-1-902.00	DEFERRED REVENUE	2,517,708.16	
100-4-100.00	CURRENT TAXES	17,022.47	
945-0-199.00	CLAIM ON POOLED CASH	17,022.47	
945-0-301.01	ALLOWANCE FOR UNCOLL. TAXES	6,461.01	
945-1-902.00	DEFERRED REVENUE	3,197.24	
100-0-199.00	CLAIM ON POOLED CASH		17,022.47
100-0-301.00	TAXES RECEIVABLES		2,524,685.18
945-0-301.00	TAXES RECEIVALBES		9,658.25
945-4-410.00	CURRENT TAXES		17,022.47
Total		2,568,388.37	2,568,388.37

Adjusting Journal Entries JE # 19

To reclass I/S portion of property tax.

100-4-103.00	I/S PORTION OF TAX	369,935.70	
945-4-500.00	TFR. FROM GENERAL FUND	369,935.70	
100-500-519.00	TRANSFER OUT TO BOND FUND		369,935.70
945-4-410.00	CURRENT TAXES		369,935.70
Total		739,871.40	739,871.40

Adjusting Journal Entries JE # 20

To correct fund balance in cemetary operations fund.

525-4-907.04	test	100.00	
525-1-903.00	FUND BALANCE		100.00
Total		100.00	100.00

Adjusting Journal Entries JE # 21

To adjust uncollectible accounts.

100-559-812.00	MISCELLANEOUS EXPENSE	12,592.12	
200-510-840	Bad Debt Expense	8,593.82	
200-511-840	Bad Debt Expense	8,593.82	
300-513-840	Bad Debt Expense	4,019.84	
400-515-840	Bad Debt Expense	5,544.54	

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Account	Description	Debit	Credit
400-516-840	Bad Debt Expense	5,544.53	
100-0-312.03	UNCOLLECTIBLE ACCOUNTS		12,592.12
200-0-310.02	UNCOLLECTIBLE ACCOUNTS		17,187.64
300-0-310.02	UNCOLLECTIBLE ACCOUNTS		4,019.84
400-0-310.02	UNCOLLECTIBLE ACCOUNTS		11,089.07
Total		44,888.67	44,888.67

Adjusting Journal Entries JE # 22

To adjust payroll accrual.

100-0-199.00	CLAIM ON POOLED CASH	122,673.48	
200-0-199.00	CLAIM ON POOLED CASH	11,166.99	
300-0-199.00	CLAIM ON POOLED CASH	2,671.53	
400-0-199.00	CLAIM ON POOLED CASH	6,378.30	
777-1-112.00	FEDERAL WITHHOLDING	13,388.52	
777-1-113.00	F.I.C.A.	10,537.26	
777-1-114.01	EMPLOYEE'S RET CONTRIBUTION	6,574.28	
777-1-114.02	ICMA-RC	220.99	
777-1-115.01	EMPLOYEE CONTR HEALTH INS	4,045.93	
777-1-116.01	EMP CONT DEN INS	542.25	
777-1-117.01	EMPLOYEE CONTR COLONIAL	775.74	
777-1-117.02	PRE-PAID LEGAL	109.44	
777-1-117.03	FIVE STAR INSURANCE	341.60	
777-1-117.04	COMMUNITY LOAN CENTER	513.07	
777-1-117.05	SUNLIFE FINANCIAL	340.10	
777-1-120.00	09-MISC	834.18	
777-1-215.00	P/R CLEARING ACCOUNT	104,666.94	
100-1-125.01	WAGES PAYABLE		122,673.48
200-1-125.01	WAGES PAYABLE		11,166.99
300-1-125.01	WAGES PAYABLE		2,671.53
400-1-125.01	WAGES PAYABLE		6,378.30
777-0-199.00	CLAIM ON POOLED CASH		142,890.30
Total		285,780.60	285,780.60

Adjusting Journal Entries JE # 23

To record capital contributions and equipment additions in the water and sewer funds.

200-0-904.00	DISTRIBUTION SYSTEM	100.00	
200-0-904.00	DISTRIBUTION SYSTEM	96,280.50	
200-0-917.00	CONSTRUCTION IN PROGRESS	154,146.25	
400-0-906.00	OPERATION EQUIPMENT	29,774.00	
400-0-917.00	CONSTRUCTION IN PROGRESS	490,158.00	
200-4-918.00	CAPITAL CONTRIBUTION		154,146.25
200-511-312.01	MAINTENANCE MAINS		100.00
200-511-910.00	CAPITAL OUTLAY		96,280.50

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Account	Description	Debit	Credit
400-4-918.00	CAPITAL CONTRIBUTION		490,158.00
400-515-310.00	MAINTENANCE PLANT		29,774.00
Total		770,458.75	770,458.75

Adjusting Journal Entries JE # 24

To record depreciation.

200-511-592.00	DEPRECIATION	134,256.45	
300-513-592.00	DEPRECIATION	54,217.59	
400-516-592.00	DEPRECIATION	293,096.90	
200-0-930.00	RES. DEP. WELLS,PUMPS & EQPT.		18,989.86
200-0-931.00	RES. DEP. DISTRIBUTION SYSTEM		66,227.24
200-0-932.00	RES. DEP. METERS		502.20
200-0-933.00	RES. DEP. OPERATING EQPT.		347.80
200-0-934.00	RES. DEP. TRUCKS		2,637.87
200-0-935.00	RES. DEP. WATER TANK & TOWER		16,733.10
200-0-936.00	RES. DEP. TREATMENT PLANT		25,968.70
200-0-937.00	RES. DEP. WATER PUMP STATION		489.22
200-0-939.00	RES. DEP. WAREHOUSE		2,360.47
300-0-931.00	RES. DEP. DISTRIBUTION SYSTEM		25,458.73
300-0-932.00	RESERVE DEP. METERS		16,480.71
300-0-933.00	RES. DEP. OPERATING EQPT.		6,672.32
300-0-934.00	RESERVE DEP. TRUCKS		5,282.42
300-0-939.00	RES. DEP. WAREHOUSE		323.40
400-0-933.00	RES. DEP. OPERATING EQPT.		7,975.95
400-0-934.00	RES. DEP. TRUCKS		1,629.58
400-0-936.01	RES. DEP. TREATMENT PLT. NEW		18,631.40
400-0-939.00	RES. DEP. WAREHOUSE		212.41
400-0-941.00	RES. DEP. SANITARY SW LINES		14,458.39
400-0-941.01	RES. DEP. SW LINES/PRIDECO		6,971.48
400-0-945.00	RES. DEP. SEWER IMP.		243,217.69
Total		481,570.94	481,570.94

Adjusting Journal Entries JE # 26

To recognize retainage payable for Rehabilitation of Water Storage Tanks, 2017 Sanitary Sewer Replacement, Sidewalk Improvements,

540-560-500.00	STREET GRANTS	32,167.80	
540-560-500.00	STREET GRANTS	54,300.88	
905-500-910.00	CAPITAL OUTLAY	9,104.28	
540-1-210.00	RETAINAGE PAYABLE		86,468.68
905-1-210.00	RETAINAGE PAYABLE		9,104.28
Total		95,572.96	95,572.96

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 27			
GASB 75 Entry: To recognize deferred outflows, deferred inflows, and OPEB expense.			
200-0-971.00	DO CONTRIBUTIONS AMD OPEB	30.17	
200-1-721.00	NET OPEB LIABILITY	187.47	
200-510-116.08	OPEB EXPENSE	484.25	
200-511-116.08	OPEB EXPENSE	633.60	
300-0-971.00	DO CONTRIBUTIONS AMD OPEB	8.51	
300-1-721.00	NET OPEB LIABILITY	50.31	
300-513-116.08	OPEB EXPENSE	299.58	
400-1-721.00	NET OPEB LIABILITY	110.56	
400-515-116.08	OPEB EXPENSE	561.25	
400-516-116.08	OPEB EXPENSE	148.39	
200-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		200.66
200-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		163.61
200-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		971.22
300-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		53.85
300-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		43.91
300-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		260.64
400-0-971.00	DO CONTRIBUTIONS AMD OPEB		32.59
400-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		118.34
400-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		96.49
400-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		572.78
Total		2,514.09	2,514.09

Adjusting Journal Entries JE # 28

To correct client entry #021766 for interest income.

945-1-200.00	DUE TO GENERAL FUND	148.46	
945-4-120.00	INTEREST		148.46
Total		148.46	148.46

Adjusting Journal Entries JE # 29

To close street fund and move to general fund.

100-0-310.01	COLLECTIONS RECEIVABLES	1,944.10	
100-4-404.00	STREET AND DRAINAGE FEE	47,274.74	
100-4-404.00	STREET AND DRAINAGE FEE	48,242.02	
100-500-521.00	TRANSFER OUT TO STREET FUND	294,453.06	
100-560-902.00	LEASE EQUIPMENT	848.82	
510-0-199.00	CLAIM ON POOLED CASH	234,335.23	
510-0-200.11	STREET & DRAINAGE INVEST.	0.24	
510-1-125.01	WAGES PAYABLE	6,404.62	
510-1-200.00	DUE TO GENERAL FUND	151,345.32	
510-1-208.00	DUE TO P/R IMPREST FUND	153.30	
510-4-120.00	INTEREST	6.71	
510-4-120.01	INVESTMENT ADJUST TO MARKET	7.32	
510-4-405.00	STREET CUTS	510.00	

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Account	Description	Debit	Credit
100-0-199.00	CLAIM ON POOLED CASH		234,335.23
100-0-200.11	STREET & DRAINAGE INV.		0.24
100-0-401.05	DUE FROM STREET FUND		151,345.32
100-4-120.00	INTEREST		6.71
100-4-120.01	INVESTMENT ADJUST TO MARKET		7.32
100-4-404.01	STREET CUTS		510.00
100-560-100.00	REGULAR EARNINGS		6,404.62
510-0-310.00	UTILITIES RECEIVABLE		48,242.02
510-0-310.01	COLLECTIONS RECEIVABLES		1,944.10
510-0-310.06	UTILITIES RECEIVABLE UNBILLED		47,274.74
510-4-999.00	TFR. FROM OTHER FUNDS		294,453.06
510-560-902.00	LEASE EQUIPMENT		848.82
777-0-405.00	DUE FROM STREETS		153.30
Total		785,525.48	785,525.48
Adjusting Journal Entries JE # 30			
To recognize a transfer from general fund cash to cover deficit fund balance in grant fund.			
100-500-816.00	TRANSFER TO OTHER FUNDS	277,373.00	
540-0-199.00	CLAIM ON POOLED CASH	277,373.00	
100-0-199.00	CLAIM ON POOLED CASH		277,373.00
540-4-999.00	TRANSFER IN		277,373.00
Total		554,746.00	554,746.00
Adjusting Journal Entries JE # 31			
To adjust UB receivables and pooled cash for the gas fund.			
300-0-199.00	CLAIM ON POOLED CASH	61,552.24	
300-0-310.00	UTILITIES RECEIVABLES		61,552.24
Total		61,552.24	61,552.24
Adjusting Journal Entries JE # 32			
To adjust accrued interest payable.			
300-1-109.00	ACCRUED INTEREST PAYABLE	1,041.82	
300-518-700.00	INTEREST EXPENSE		1,041.82
Total		1,041.82	1,041.82
Adjusting Journal Entries JE # 33			
To correct client entries related to the current year issuance of bonds.			
550-4-999.02	TRANSFER FROM BOND	91,887.50	
550-4-913.00	MISC. INCOME		91,887.50
Total		91,887.50	91,887.50

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Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 34			
To move bond proceeds from debt service fund to capital projects fund.			
905-0-100.06	CERT OBLI USDA-CITIZENS	782,793.81	
905-500-703.00	BOND ISSUANCE COSTS	36,754.78	
905-500-910.00	CAPITAL OUTLAY	91,887.50	
945-4-120.00	INTEREST	1,436.09	
945-4-900.00	BOND PROCEEDS	873,245.22	
905-4-120.00	INTEREST		1,436.09
905-4-900.00	BOND PROCEEDS		910,000.00
945-0-100.06	CERT OBLI USDA-CITIZENS		782,793.81
945-500-550.00	TRANSFER TO EDC		91,887.50
Total		1,786,117.40	1,786,117.40
Adjusting Journal Entries JE # 35			
To reverse client entry 022278 that was a duplicate of entry 022275 for payroll.			
100-1-208.00	DUE TO P/R IMPREST FUND	122,673.48	
200-1-208.00	DUE TO P	11,166.99	
300-1-208.00	DUE TO P	2,671.53	
400-1-208.00	DUE TO P	6,378.30	
777-1-112.00	FEDERAL WITHHOLDING	13,388.52	
777-1-113.00	F.I.C.A.	10,537.26	
777-1-114.01	EMPLOYEE'S RET CONTRIBUTION	6,574.28	
777-1-114.02	ICMA-RC	220.99	
777-1-115.01	EMPLOYEE CONTR HEALTH INS	4,045.93	
777-1-116.01	EMP CONT DEN INS	542.25	
777-1-117.01	EMPLOYEE CONTR COLONIAL	775.74	
777-1-117.02	PRE-PAID LEGAL	109.44	
777-1-117.03	FIVE STAR INSURANCE	341.60	
777-1-117.04	COMMUNITY LOAN CENTER	513.07	
777-1-117.05	SUNLIFE FINANCIAL	340.10	
777-1-120.00	09-MISC	834.18	
777-1-215.00	P/R CLEARING ACCOUNT	104,666.94	
100-559-100.00	REGULAR EARNINGS		939.20
100-559-101.01	OVERTIME		286.16
100-560-100.00	REGULAR EARNINGS		7,928.90
100-560-101.01	OVERTIME		312.10
100-561-100.00	REGULAR EARNINGS		2,362.47
100-561-101.01	OVERTIME		7.18
100-563-100.00	REGULAR EARNINGS		4,848.22
100-563-101.01	OVERTIME		136.01
100-567-100.00	REGULAR EARNINGS		44,248.11
100-567-101.01	OVERTIME		7,850.99
100-568-100.00	REGULAR EARNINGS		13,265.13
100-568-101.01	OVERTIME		2,062.89
100-569-100.00	REGULAR EARNINGS		1,079.20
100-569-101.01	OVERTIME		3.04
100-571-100.00	REGULAR EARNINGS		2,778.40

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Client: **City of Navasota, Texas**
 Engagement: **City of Navasota 09/30/2019**
 Period Ending: **9/30/2019**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
100-571-101.01	OVERTIME		41.95
100-571-150.00	TRAVEL & EDUCATION		44.54
100-581-100.00	REGULAR EARNINGS		1,943.66
100-581-101.01	OVERTIME		13.12
100-583-100.00	REGULAR EARNINGS		11,447.06
100-583-101.01	OVERTIME		62.73
100-589-100.00	REGULAR EARNINGS		1,798.95
100-591-100.00	REGULAR EARNINGS		7,143.20
100-591-101.01	OVERTIME		228.26
100-594-100.00	REGULAR EARNINGS		7,857.19
100-594-101.01	OVERTIME		79.41
100-595-100.00	REGULAR EARNINGS		1,590.40
100-595-101.01	OVERTIME		820.94
100-596-100.00	REGULAR EARNINGS		1,412.00
100-596-101.01	OVERTIME		82.07
200-510-100.00	REGULAR EARNINGS		4,796.58
200-510-101.01	OVERTIME		46.88
200-511-100.00	REGULAR EARNINGS		5,347.61
200-511-101.01	OVERTIME		975.92
300-513-100.00	REGULAR EARNINGS		2,583.87
300-513-101.01	OVERTIME		87.66
400-515-100.00	REGULAR EARNINGS		4,495.20
400-515-101.01	OVERTIME		185.88
400-516-100.00	REGULAR EARNINGS		1,306.80
400-516-101.01	OVERTIME		390.42
777-0-401.00	DUE FROM GENERAL FUND		122,673.48
777-0-402.00	DUE FROM WATER FUND		11,166.99
777-0-403.00	DUE FROM GAS		2,671.53
777-0-404.00	DUE FROM SEWER		6,378.30
Total		285,780.60	285,780.60

Adjusting Journal Entries JE # 36

To reclass reimbursement revenue from hotel/motel related to special events.

100-4-705.00	TOURISM REIMB FROM HOTEL MOTEL	140,000.00	
100-592-202.01	SPECIAL EVENTS-TBB		111,200.00
100-592-202.03	HOT FUNDS GRANTS		28,800.00
Total		140,000.00	140,000.00

Adjusting Journal Entries JE # 37

To accrue grant expenses that should be recognized in FY19.

540-516-500.00	SEWER COLLECTION GRANTS	18,325.00	
540-560-500.00	STREET GRANTS	388.80	
540-560-500.00	STREET GRANTS	2,750.00	
540-560-500.00	STREET GRANTS	43,760.00	
540-560-500.00	STREET GRANTS	68,979.40	
540-560-500.00	STREET GRANTS	143,402.18	
540-560-500.00	STREET GRANTS	165,017.70	

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Client: **City of Navasota, Texas**
 Engagement: **City of Navasota 09/30/2019**
 Period Ending: **9/30/2019**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
999-0-415.00	DUE FROM GRANT FUND	442,623.08	
540-1-209.00	AP PENDING (DUE TO POOL)		442,623.08
999-1-209.00	ACCOUNTS PAYABLE CONTROL		442,623.08
Total		885,246.16	885,246.16

Adjusting Journal Entries JE # 38

To reclass bulletproof vest grant reimbursement and boom mower reimbursement to general fund where expenses were recorded.

100-0-199.00	CLAIM ON POOLED CASH	1,039.46	
100-0-199.00	CLAIM ON POOLED CASH	12,367.08	
540-4-560.00	STREET GRANTS	12,367.08	
540-4-567.02	DOJ BULLETPROOF VEST PARTNERSH	1,039.46	
100-4-157.00	GRANT REVENUE		12,367.08
100-4-607.00	BULLET PROOF VEST REIMB		1,039.46
540-0-199.00	CLAIM ON POOLED CASH		1,039.46
540-0-199.00	CLAIM ON POOLED CASH		12,367.08
Total		26,813.08	26,813.08

Adjusting Journal Entries JE # 39

To correct beginning receivable and fund balance in grant fund.

540-1-903.00	FUND BALANCE	30,000.00	
540-0-383.00	DUE FROM OTHER GOV		30,000.00
Total		30,000.00	30,000.00

May 15, 2020

Belt Harris Pechacek, LLLP
3210 Bingle Road, Suite 300
Houston, TX 77055

This representation letter is provided in connection with your audit(s) of the financial statements of City of Navasota, Texas (the "City"), which comprise 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 as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.

We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 16, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We have participated in an exit conference conducted at the conclusion of the performance of the audit at either a designated meeting with management or at the presentation of the final audit report, whereby we have reviewed and approved all recommended audit adjustments by the auditor for the financial statements. Additionally, while at this exit conference, we have reviewed and approved the financial report as a whole.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the aforementioned financial statements.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes and attached journal entries. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and attached journal entries.
28. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. The financial statements include all component units, appropriately present majority equity interests in legally separate organization and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
32. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
33. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

34. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the Statement of Activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
41. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
42. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting.
43. We acknowledge our responsibility for the Required Supplementary Information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
44. With respect to the combining statements and schedules, we acknowledge our responsibility for presenting the combining statements and schedules in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements and schedules, including their form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements and schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
45. With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b. We acknowledge our responsibility for presenting the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal

awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there are no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding

- significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
 - s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t. We have charged costs to federal awards in accordance with applicable cost principles.
 - u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Lance Hall, Finance Director

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To reclass prior year adjusting journal entry amounts that were adjusted incorrectly causing current year fund balance to be off.			
100-1-903.00	FUND BALANCE	28,800.00	
930-1-299.00	DUE TO OTHER FUNDS	28,800.00	
100-0-481.00	DUE FROM HOTEL FUND		28,800.00
930-1-903.00	FUND BALANCE		28,800.00
Total		57,600.00	57,600.00

Adjusting Journal Entries JE # 2

To adjust pooled investments.

100-4-901.01	ADJUST TO MARKET VALUE	35,110.36	
200-4-901.01	ADJUST TO MARKET VALUE	9,427.74	
300-4-120.01	INVESTMENT ADJUST TO MARKET	6,309.56	
400-4-901.01	ADJUST TO MARKET VALUE	5,488.15	
520-4-901.01	ADJUST TO MARKET	4,546.36	
525-4-901.01	ADJUST TO MARKET	1,757.64	
100-0-200.06	O & M RESERVE INVESTMENTS		27,589.90
100-0-200.07	BECKER-BEST MUSEUM FUNDS		190.39
100-0-200.09	VOLUNTARY FIRE FUND		516.26
100-0-200.10	LIBRARY INV - MADELEY EST.		188.34
100-0-200.11	STREET & DRAINAGE INV.		5,358.65
100-0-200.12	VOLUNTARY PARK FUND		726.29
100-0-200.18	ANIMAL SHELTER DONATIONS		226.88
100-0-200.19	GRACE PARK FUND		313.65
200-0-200.00	INVESTMENTS METER DEPOSITS		451.72
200-0-200.06	O & M RESERVE INVESTMENTS		5,514.47
210-0-200.06	O & M RESERVE INVESTMENTS		3,461.55
300-0-200.00	INVESTMENTS METER DEPOSITS		650.69
300-0-200.06	O & M RESERVE INVESTMENTS		5,658.87
400-0-200.02	SW SYSTEM IMPROVEMENTS INV		3,159.42
400-0-200.06	O & M RESERVE INVESTMENTS		2,328.73
520-0-201.00	OAKLAND CEM PERT TRUST		4,541.76
520-0-201.05	CEMETERY STREET FUND		4.60
525-0-201.05	CEMETERY STREET FUND-INV		1,521.35
525-0-201.06	CEM-JESSIE MAE BODE FUND		236.29
Total		62,639.81	62,639.81

Adjusting Journal Entries JE # 3

To reclass the City's portion of municipal court child safety, building security, and technology fees to revenue.

100-1-106.10	CHILD SAFETY - CS	925.00	
100-1-106.14	MUNICIPAL CT BLDG SEC - MCBS	1,423.26	
100-1-106.20	MC TECHNOLOGY FUND	2,079.00	

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
100-4-208.08	MUNICIPAL CT BLDG SEC		1,423.26
100-4-208.09	MC TECHNOLOGY		2,079.00
100-4-208.10	MC CHILD SAFETY		925.00
Total		4,427.26	4,427.26

Adjusting Journal Entries JE # 4

To adjust restricted fund balance for child safety, court technology, and court building security.

100-1-903.00	FUND BALANCE	4,427.26	
100-1-903.02	FUND BAL. MUNICIPAL COURT		1,423.26
100-1-903.03	INVESTMENT FIX ASSETS NET DEBT		2,079.00
100-1-903.04	FUND BALANCE MC CHILD SAFETY		925.00
Total		4,427.26	4,427.26

Adjusting Journal Entries JE # 5

To reclass principal payment for capital lease.

300-1-704.02	CAPITAL LEASE PAYMENT	3,396.31	
300-513-902.00	LEASE EQUIPMENT		3,396.31
Total		3,396.31	3,396.31

Adjusting Journal Entries JE # 6

To reclass capital lease principal and interest payments in general fund.

100-500-700.00	INTEREST EXPENSE	4,254.79	
100-500-710.00	PRINCIPAL PAYMENT	13,521.21	
100-560-700.00	INTEREST EXPENSE	3,111.62	
100-560-702.00	PRINCIPAL EXPENSE	9,888.38	
100-559-902.00	LEASE EQUIPMENT		17,776.00
100-560-902.00	LEASE EQUIPMENT		13,000.00
Total		30,776.00	30,776.00

Adjusting Journal Entries JE # 7

To reclass franchise fees received after year end from cash to receivable and reverse prior year franchise fees accrual.

100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	42,019.34	
100-4-150.00	FRANCHISE FEES	25,701.27	
999-1-299.00	DUE TO OTHER FUNDS	16,735.74	
100-0-199.00	CLAIM ON POOLED CASH		16,735.74
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER		25,701.27
100-4-150.00	FRANCHISE FEES		25,283.60
999-0-100.01	CASH IN BANK-CSB		16,735.74
Total		84,456.35	84,456.35

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
GASB 68 Entry: To recognize deferred outflows, deferred inflows, and pension expense.			
200-0-970.00	DEF OUTFLOWS OF RES PENSION	50,501.05	
200-1-970.00	DEF INFLOWS OF RES PENSION	25,498.45	
200-510-116.09	PENSION EXPENSE	3,016.29	
200-511-116.09	PENSION EXPENSE	3,946.53	
300-0-970.00	DEF OUTFLOWS OF RES PENSION	17,119.26	
300-1-970.00	DEF INFLOWS OF RES PENSION	3,168.29	
300-513-116.09	PENSION EXPENSE	1,976.23	
400-0-970.00	DEF OUTFLOWS OF RES PENSION	28,220.32	
400-1-970.00	DEF INFLOWS OF RES PENSION	16,560.98	
400-515-116.09	PENSION EXPENSE	3,278.58	
400-516-116.09	PENSION EXPENSE	866.83	
200-1-720.00	NET PENSION LIABILITY		82,962.33
300-1-720.00	NET PENSION LIABILITY		22,263.78
400-1-720.00	NET PENSION LIABILITY		48,926.70
Total		154,152.81	154,152.81

Adjusting Journal Entries JE # 9

To adjust compensated absences in the enterprise funds.

200-510-100.00	REGULAR EARNINGS	1,867.86	
300-1-125.00	COMPENSATED ABSENCES PAYABL	277.13	
400-1-125.00	COMPENSATED ABSENCES PAYABL	3,966.23	
200-1-125.00	COMPENSATED ABSENCES PAYABLE		1,867.86
300-513-100.00	REGULAR EARNINGS		277.13
400-515-100.00	REGULAR EARNINGS		3,966.23
Total		6,111.22	6,111.22

Adjusting Journal Entries JE # 10

To recognize receivable for grant fund.

540-0-383.00	DUE FROM OTHER GOV	637,113.84	
540-4-516.00	SEWER COLLECTIONS GRANT		18,325.00
540-4-516.00	SEWER COLLECTIONS GRANT		58,410.00
540-4-560.00	STREET GRANTS		26,971.28
540-4-560.00	STREET GRANTS		51,453.00
540-4-560.00	STREET GRANTS		54,300.88
540-4-560.00	STREET GRANTS		119,233.80
540-4-560.00	STREET GRANTS		143,402.18
540-4-560.00	STREET GRANTS		165,017.70
Total		637,113.84	637,113.84

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 11			
To reverse wages payable and payroll expenses from 10/3/18 that were recognized in prior year.			
100-1-125.01	WAGES PAYABLE	77,381.46	
200-1-125.01	WAGES PAYABLE	8,291.63	
300-1-125.01	WAGES PAYABLE	1,957.37	
400-1-125.01	WAGES PAYABLE	5,039.17	
100-559-100.00	REGULAR EARNINGS		930.73
100-561-100.00	REGULAR EARNINGS		1,202.21
100-563-100.00	REGULAR EARNINGS		5,099.12
100-567-100.00	REGULAR EARNINGS		32,248.50
100-568-100.00	REGULAR EARNINGS		10,723.08
100-571-100.00	REGULAR EARNINGS		2,169.94
100-581-100.00	REGULAR EARNINGS		1,714.03
100-583-100.00	REGULAR EARNINGS		8,716.79
100-589-100.00	REGULAR EARNINGS		625.68
100-591-100.00	REGULAR EARNINGS		5,050.37
100-592-100.00	REGULAR EARNINGS		1,213.14
100-594-100.00	REGULAR EARNINGS		5,226.24
100-595-100.00	REGULAR EARNINGS		1,304.13
100-596-100.00	REGULAR EARNINGS		1,157.50
200-510-100.00	REGULAR EARNINGS		3,659.55
200-511-100.00	REGULAR EARNINGS		4,632.08
300-513-100.00	REGULAR EARNINGS		1,957.37
400-515-100.00	REGULAR EARNINGS		3,703.71
400-516-100.00	REGULAR EARNINGS		1,335.46
Total		92,669.63	92,669.63
Adjusting Journal Entries JE # 12			
To adjust accounts payable amount.			
300-513-290.00	GAS PURCHASES	31,097.70	
540-1-209.00	AP PENDING (DUE TO POOL)	7,844.00	
999-0-403.00	DUE FROM GAS	31,097.70	
999-1-209.00	ACCOUNTS PAYABLE CONTROL	7,844.00	
300-1-209.00	AP PENDING (DUE TO POOL)		31,097.70
540-560-500.00	STREET GRANTS		7,844.00
999-0-415.00	DUE FROM GRANT FUND		7,844.00
999-1-209.00	ACCOUNTS PAYABLE CONTROL		31,097.70
Total		77,883.40	77,883.40
Adjusting Journal Entries JE # 13			
To record current year sales tax accrual and reverse prior year sales tax accrual.			
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	295,861.46	
100-4-105.00	CITY SALES TAX	303,210.39	

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
550-0-310.05	ACCOUNTS RECEIVABLE -OTHER	26,896.39	
550-4-105.01	EDC PORTION OF SALES TAX	27,564.47	
100-0-310.05	ACCOUNTS RECEIVABLE-OTHER		303,210.39
100-4-105.00	CITY SALES TAX		295,861.46
550-0-310.05	ACCOUNTS RECEIVABLE -OTHER		27,564.47
550-4-105.01	EDC PORTION OF SALES TAX		26,896.39
Total		653,532.71	653,532.71

Adjusting Journal Entries JE # 14

To reclass April sales tax recorded in franchise fees.

100-4-150.00	FRANCHISE FEES	127,322.36	
100-4-105.00	CITY SALES TAX		127,322.36
Total		127,322.36	127,322.36

Adjusting Journal Entries JE # 15

To correct revenue recognition to the appropriate legal entity.

100-4-105.00	CITY SALES TAX	160,059.71	
100-582-620.02	EDC SALES TAX PORTION		160,059.71
Total		160,059.71	160,059.71

Adjusting Journal Entries JE # 16

To correct accounts receivable for general fund and gas fund.

100-0-310.05	ACCOUNTS RECEIVABLE-OTHER	319,059.62	
300-0-199.00	CLAIM ON POOLED CASH	319,059.62	
100-0-199.00	CLAIM ON POOLED CASH		319,059.62
300-0-310.05	ACCOUNTS RECEIVABLE-OTHER		319,059.62
Total		638,119.24	638,119.24

Adjusting Journal Entries JE # 17

To record current year utility unbilled services annual and reverse prior year amounts.

100-0-310.06	UTILITIES RECEIVABLE UNBILLED	48,627.99	
100-0-310.06	UTILITIES RECEIVABLE UNBILLED	105,381.51	
100-4-400.00	GARBAGE REVENUE	103,371.05	
200-0-310.06	UTILITIES RECIEVABLES UNBILLED	171,401.39	
200-4-400.00	METERED SALES	160,173.72	
300-0-310.06	UTILITIES RECEIVABLE UNBILLED	260,218.22	
300-4-400.00	METERED SALES	244,136.09	
400-0-310.06	UTILITIES RECEIVABLE UNBILLED	121,615.88	
400-4-404.00	SEWER REVENUE	110,751.99	
100-0-310.06	UTILITIES RECEIVABLE UNBILLED		103,371.05
100-4-400.00	GARBAGE REVENUE		105,381.51
100-4-404.00	STREET AND DRAINAGE FEE		48,627.99

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
200-0-310.06	UTILITIES RECIEVABLES UNBILLED		160,173.72
200-4-400.00	METERED SALES		171,401.39
300-0-310.06	UTILITIES RECEIVABLE UNBILLED		244,136.09
300-4-400.00	METERED SALES		260,218.22
400-0-310.06	UTILITIES RECEIVABLE UNBILLED		110,751.99
400-4-404.00	SEWER REVENUE		121,615.88
Total		1,325,677.84	1,325,677.84

Adjusting Journal Entries JE # 18

To adjust property tax collections, receivable, deferred revenue, and allowance for uncollectible taxes.

100-0-301.01	ALLOWANCE FOR UNCOLL. TAXES	6,977.02	
100-1-902.00	DEFERRED REVENUE	2,517,708.16	
100-4-100.00	CURRENT TAXES	17,022.47	
945-0-199.00	CLAIM ON POOLED CASH	17,022.47	
945-0-301.01	ALLOWANCE FOR UNCOLL. TAXES	6,461.01	
945-1-902.00	DEFERRED REVENUE	3,197.24	
100-0-199.00	CLAIM ON POOLED CASH		17,022.47
100-0-301.00	TAXES RECEIVABLES		2,524,685.18
945-0-301.00	TAXES RECEIVALBES		9,658.25
945-4-410.00	CURRENT TAXES		17,022.47
Total		2,568,388.37	2,568,388.37

Adjusting Journal Entries JE # 19

To reclass I/S portion of property tax.

100-4-103.00	I/S PORTION OF TAX	369,935.70	
945-4-500.00	TFR. FROM GENERAL FUND	369,935.70	
100-500-519.00	TRANSFER OUT TO BOND FUND		369,935.70
945-4-410.00	CURRENT TAXES		369,935.70
Total		739,871.40	739,871.40

Adjusting Journal Entries JE # 20

To correct fund balance in cemetary operations fund.

525-4-907.04	test	100.00	
525-1-903.00	FUND BALANCE		100.00
Total		100.00	100.00

Adjusting Journal Entries JE # 21

To adjust uncollectible accounts.

100-559-812.00	MISCELLANEOUS EXPENSE	12,592.12	
200-510-840	Bad Debt Expense	8,593.82	
200-511-840	Bad Debt Expense	8,593.82	
300-513-840	Bad Debt Expense	4,019.84	
400-515-840	Bad Debt Expense	5,544.54	

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
400-516-840	Bad Debt Expense	5,544.53	
100-0-312.03	UNCOLLECTIBLE ACCOUNTS		12,592.12
200-0-310.02	UNCOLLECTIBLE ACCOUNTS		17,187.64
300-0-310.02	UNCOLLECTIBLE ACCOUNTS		4,019.84
400-0-310.02	UNCOLLECTIBLE ACCOUNTS		11,089.07
Total		44,888.67	44,888.67

Adjusting Journal Entries JE # 22

To adjust payroll accrual.

100-0-199.00	CLAIM ON POOLED CASH	122,673.48	
200-0-199.00	CLAIM ON POOLED CASH	11,166.99	
300-0-199.00	CLAIM ON POOLED CASH	2,671.53	
400-0-199.00	CLAIM ON POOLED CASH	6,378.30	
777-1-112.00	FEDERAL WITHHOLDING	13,388.52	
777-1-113.00	F.I.C.A.	10,537.26	
777-1-114.01	EMPLOYEE'S RET CONTRIBUTION	6,574.28	
777-1-114.02	ICMA-RC	220.99	
777-1-115.01	EMPLOYEE CONTR HEALTH INS	4,045.93	
777-1-116.01	EMP CONT DEN INS	542.25	
777-1-117.01	EMPLOYEE CONTR COLONIAL	775.74	
777-1-117.02	PRE-PAID LEGAL	109.44	
777-1-117.03	FIVE STAR INSURANCE	341.60	
777-1-117.04	COMMUNITY LOAN CENTER	513.07	
777-1-117.05	SUNLIFE FINANCIAL	340.10	
777-1-120.00	09-MISC	834.18	
777-1-215.00	P/R CLEARING ACCOUNT	104,666.94	
100-1-125.01	WAGES PAYABLE		122,673.48
200-1-125.01	WAGES PAYABLE		11,166.99
300-1-125.01	WAGES PAYABLE		2,671.53
400-1-125.01	WAGES PAYABLE		6,378.30
777-0-199.00	CLAIM ON POOLED CASH		142,890.30
Total		285,780.60	285,780.60

Adjusting Journal Entries JE # 23

To record capital contributions and equipment additions in the water and sewer funds.

200-0-904.00	DISTRIBUTION SYSTEM	100.00	
200-0-904.00	DISTRIBUTION SYSTEM	96,280.50	
200-0-917.00	CONSTRUCTION IN PROGRESS	154,146.25	
400-0-906.00	OPERATION EQUIPMENT	29,774.00	
400-0-917.00	CONSTRUCTION IN PROGRESS	490,158.00	
200-4-918.00	CAPITAL CONTRIBUTION		154,146.25
200-511-312.01	MAINTENANCE MAINS		100.00
200-511-910.00	CAPITAL OUTLAY		96,280.50

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
400-4-918.00	CAPITAL CONTRIBUTION		490,158.00
400-515-310.00	MAINTENANCE PLANT		29,774.00
Total		770,458.75	770,458.75

Adjusting Journal Entries JE # 24

To record depreciation.

200-511-592.00	DEPRECIATION	134,256.45	
300-513-592.00	DEPRECIATION	54,217.59	
400-516-592.00	DEPRECIATION	293,096.90	
200-0-930.00	RES. DEP. WELLS,PUMPS & EQPT.		18,989.86
200-0-931.00	RES. DEP. DISTRIBUTION SYSTEM		66,227.24
200-0-932.00	RES. DEP. METERS		502.20
200-0-933.00	RES. DEP. OPERATING EQPT.		347.80
200-0-934.00	RES. DEP. TRUCKS		2,637.87
200-0-935.00	RES. DEP. WATER TANK & TOWER		16,733.10
200-0-936.00	RES. DEP. TREATMENT PLANT		25,968.70
200-0-937.00	RES. DEP. WATER PUMP STATION		489.22
200-0-939.00	RES. DEP. WAREHOUSE		2,360.47
300-0-931.00	RES. DEP. DISTRIBUTION SYSTEM		25,458.73
300-0-932.00	RESERVE DEP. METERS		16,480.71
300-0-933.00	RES. DEP. OPERATING EQPT.		6,672.32
300-0-934.00	RESERVE DEP. TRUCKS		5,282.42
300-0-939.00	RES. DEP. WAREHOUSE		323.40
400-0-933.00	RES. DEP. OPERATING EQPT.		7,975.95
400-0-934.00	RES. DEP. TRUCKS		1,629.58
400-0-936.01	RES. DEP. TREATMENT PLT. NEW		18,631.40
400-0-939.00	RES. DEP. WAREHOUSE		212.41
400-0-941.00	RES. DEP. SANITARY SW LINES		14,458.39
400-0-941.01	RES. DEP. SW LINES/PRIDECO		6,971.48
400-0-945.00	RES. DEP. SEWER IMP.		243,217.69
Total		481,570.94	481,570.94

Adjusting Journal Entries JE # 26

To recognize retainage payable for Rehabilitation of Water Storage Tanks, 2017 Sanitary Sewer Replacement, Sidewalk Improvements,

540-560-500.00	STREET GRANTS	32,167.80	
540-560-500.00	STREET GRANTS	54,300.88	
905-500-910.00	CAPITAL OUTLAY	9,104.28	
540-1-210.00	RETAINAGE PAYABLE		86,468.68
905-1-210.00	RETAINAGE PAYABLE		9,104.28
Total		95,572.96	95,572.96

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 27			
GASB 75 Entry: To recognize deferred outflows, deferred inflows, and OPEB expense.			
200-0-971.00	DO CONTRIBUTIONS AMD OPEB	30.17	
200-1-721.00	NET OPEB LIABILITY	187.47	
200-510-116.08	OPEB EXPENSE	484.25	
200-511-116.08	OPEB EXPENSE	633.60	
300-0-971.00	DO CONTRIBUTIONS AMD OPEB	8.51	
300-1-721.00	NET OPEB LIABILITY	50.31	
300-513-116.08	OPEB EXPENSE	299.58	
400-1-721.00	NET OPEB LIABILITY	110.56	
400-515-116.08	OPEB EXPENSE	561.25	
400-516-116.08	OPEB EXPENSE	148.39	
200-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		200.66
200-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		163.61
200-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		971.22
300-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		53.85
300-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		43.91
300-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		260.64
400-0-971.00	DO CONTRIBUTIONS AMD OPEB		32.59
400-0-972.00	DO CHANGES IN ASSUMPTIONS OPEB		118.34
400-0-973.00	DI DIFFERENCE IN EXPECTED AND ACTUAL		96.49
400-0-974.00	DI CHANGES IN ASSUMPTIONS OPEB		572.78
Total		2,514.09	2,514.09

Adjusting Journal Entries JE # 28

To correct client entry #021766 for interest income.

945-1-200.00	DUE TO GENERAL FUND	148.46	
945-4-120.00	INTEREST		148.46
Total		148.46	148.46

Adjusting Journal Entries JE # 29

To close street fund and move to general fund.

100-0-310.01	COLLECTIONS RECEIVABLES	1,944.10	
100-4-404.00	STREET AND DRAINAGE FEE	47,274.74	
100-4-404.00	STREET AND DRAINAGE FEE	48,242.02	
100-500-521.00	TRANSFER OUT TO STREET FUND	294,453.06	
100-560-902.00	LEASE EQUIPMENT	848.82	
510-0-199.00	CLAIM ON POOLED CASH	234,335.23	
510-0-200.11	STREET & DRAINAGE INVEST.	0.24	
510-1-125.01	WAGES PAYABLE	6,404.62	
510-1-200.00	DUE TO GENERAL FUND	151,345.32	
510-1-208.00	DUE TO P/R IMPREST FUND	153.30	
510-4-120.00	INTEREST	6.71	
510-4-120.01	INVESTMENT ADJUST TO MARKET	7.32	
510-4-405.00	STREET CUTS	510.00	

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
100-0-199.00	CLAIM ON POOLED CASH		234,335.23
100-0-200.11	STREET & DRAINAGE INV.		0.24
100-0-401.05	DUE FROM STREET FUND		151,345.32
100-4-120.00	INTEREST		6.71
100-4-120.01	INVESTMENT ADJUST TO MARKET		7.32
100-4-404.01	STREET CUTS		510.00
100-560-100.00	REGULAR EARNINGS		6,404.62
510-0-310.00	UTILITIES RECEIVABLE		48,242.02
510-0-310.01	COLLECTIONS RECEIVABLES		1,944.10
510-0-310.06	UTILITIES RECEIVABLE UNBILLED		47,274.74
510-4-999.00	TFR. FROM OTHER FUNDS		294,453.06
510-560-902.00	LEASE EQUIPMENT		848.82
777-0-405.00	DUE FROM STREETS		153.30
Total		785,525.48	785,525.48

Adjusting Journal Entries JE # 30

To recognize a transfer from general fund cash to cover deficit fund balance in grant fund.

100-500-816.00	TRANSFER TO OTHER FUNDS	277,373.00	
540-0-199.00	CLAIM ON POOLED CASH	277,373.00	
100-0-199.00	CLAIM ON POOLED CASH		277,373.00
540-4-999.00	TRANSFER IN		277,373.00
Total		554,746.00	554,746.00

Adjusting Journal Entries JE # 31

To adjust UB receivables and pooled cash for the gas fund.

300-0-199.00	CLAIM ON POOLED CASH	61,552.24	
300-0-310.00	UTILITIES RECEIVABLES		61,552.24
Total		61,552.24	61,552.24

Adjusting Journal Entries JE # 32

To adjust accrued interest payable.

300-1-109.00	ACCRUED INTEREST PAYABLE	1,041.82	
300-518-700.00	INTEREST EXPENSE		1,041.82
Total		1,041.82	1,041.82

Adjusting Journal Entries JE # 33

To correct client entries related to the current year issuance of bonds.

550-4-999.02	TRANSFER FROM BOND	91,887.50	
550-4-913.00	MISC. INCOME		91,887.50
Total		91,887.50	91,887.50

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 34			
To move bond proceeds from debt service fund to capital projects fund.			
905-0-100.06	CERT OBLI USDA-CITIZENS	782,793.81	
905-500-703.00	BOND ISSUANCE COSTS	36,754.78	
905-500-910.00	CAPITAL OUTLAY	91,887.50	
945-4-120.00	INTEREST	1,436.09	
945-4-900.00	BOND PROCEEDS	873,245.22	
905-4-120.00	INTEREST		1,436.09
905-4-900.00	BOND PROCEEDS		910,000.00
945-0-100.06	CERT OBLI USDA-CITIZENS		782,793.81
945-500-550.00	TRANSFER TO EDC		91,887.50
Total		1,786,117.40	1,786,117.40

Adjusting Journal Entries JE # 35

To reverse client entry 022278 that was a duplicate of entry 022275 for payroll.

100-1-208.00	DUE TO P/R IMPREST FUND	122,673.48	
200-1-208.00	DUE TO P	11,166.99	
300-1-208.00	DUE TO P	2,671.53	
400-1-208.00	DUE TO P	6,378.30	
777-1-112.00	FEDERAL WITHHOLDING	13,388.52	
777-1-113.00	F.I.C.A.	10,537.26	
777-1-114.01	EMPLOYEE'S RET CONTRIBUTION	6,574.28	
777-1-114.02	ICMA-RC	220.99	
777-1-115.01	EMPLOYEE CONTR HEALTH INS	4,045.93	
777-1-116.01	EMP CONT DEN INS	542.25	
777-1-117.01	EMPLOYEE CONTR COLONIAL	775.74	
777-1-117.02	PRE-PAID LEGAL	109.44	
777-1-117.03	FIVE STAR INSURANCE	341.60	
777-1-117.04	COMMUNITY LOAN CENTER	513.07	
777-1-117.05	SUNLIFE FINANCIAL	340.10	
777-1-120.00	09-MISC	834.18	
777-1-215.00	P/R CLEARING ACCOUNT	104,666.94	
100-559-100.00	REGULAR EARNINGS		939.20
100-559-101.01	OVERTIME		286.16
100-560-100.00	REGULAR EARNINGS		7,928.90
100-560-101.01	OVERTIME		312.10
100-561-100.00	REGULAR EARNINGS		2,362.47
100-561-101.01	OVERTIME		7.18
100-563-100.00	REGULAR EARNINGS		4,848.22
100-563-101.01	OVERTIME		136.01
100-567-100.00	REGULAR EARNINGS		44,248.11
100-567-101.01	OVERTIME		7,850.99
100-568-100.00	REGULAR EARNINGS		13,265.13
100-568-101.01	OVERTIME		2,062.89
100-569-100.00	REGULAR EARNINGS		1,079.20
100-569-101.01	OVERTIME		3.04
100-571-100.00	REGULAR EARNINGS		2,778.40

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
100-571-101.01	OVERTIME		41.95
100-571-150.00	TRAVEL & EDUCATION		44.54
100-581-100.00	REGULAR EARNINGS		1,943.66
100-581-101.01	OVERTIME		13.12
100-583-100.00	REGULAR EARNINGS		11,447.06
100-583-101.01	OVERTIME		62.73
100-589-100.00	REGULAR EARNINGS		1,798.95
100-591-100.00	REGULAR EARNINGS		7,143.20
100-591-101.01	OVERTIME		228.26
100-594-100.00	REGULAR EARNINGS		7,857.19
100-594-101.01	OVERTIME		79.41
100-595-100.00	REGULAR EARNINGS		1,590.40
100-595-101.01	OVERTIME		820.94
100-596-100.00	REGULAR EARNINGS		1,412.00
100-596-101.01	OVERTIME		82.07
200-510-100.00	REGULAR EARNINGS		4,796.58
200-510-101.01	OVERTIME		46.88
200-511-100.00	REGULAR EARNINGS		5,347.61
200-511-101.01	OVERTIME		975.92
300-513-100.00	REGULAR EARNINGS		2,583.87
300-513-101.01	OVERTIME		87.66
400-515-100.00	REGULAR EARNINGS		4,495.20
400-515-101.01	OVERTIME		185.88
400-516-100.00	REGULAR EARNINGS		1,306.80
400-516-101.01	OVERTIME		390.42
777-0-401.00	DUE FROM GENERAL FUND		122,673.48
777-0-402.00	DUE FROM WATER FUND		11,166.99
777-0-403.00	DUE FROM GAS		2,671.53
777-0-404.00	DUE FROM SEWER		6,378.30
Total		285,780.60	285,780.60

Adjusting Journal Entries JE # 36

To reclass reimbursement revenue from hotel/motel related to special events.

100-4-705.00	TOURISM REIMB FROM HOTEL MOTEL	140,000.00	
100-592-202.01	SPECIAL EVENTS-TBB		111,200.00
100-592-202.03	HOT FUNDS GRANTS		28,800.00
Total		140,000.00	140,000.00

Adjusting Journal Entries JE # 37

To accrue grant expenses that should be recognized in FY19.

540-516-500.00	SEWER COLLECTION GRANTS	18,325.00	
540-560-500.00	STREET GRANTS	388.80	
540-560-500.00	STREET GRANTS	2,750.00	
540-560-500.00	STREET GRANTS	43,760.00	
540-560-500.00	STREET GRANTS	68,979.40	
540-560-500.00	STREET GRANTS	143,402.18	
540-560-500.00	STREET GRANTS	165,017.70	

Client: **City of Navasota, Texas**
Engagement: **City of Navasota 09/30/2019**
Period Ending: **9/30/2019**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
999-0-415.00	DUE FROM GRANT FUND	442,623.08	
540-1-209.00	AP PENDING (DUE TO POOL)		442,623.08
999-1-209.00	ACCOUNTS PAYABLE CONTROL		442,623.08
Total		885,246.16	885,246.16

Adjusting Journal Entries JE # 38

To reclass bulletproof vest grant reimbursement and boom mower reimbursement to general fund where expenses were recorded.

100-0-199.00	CLAIM ON POOLED CASH	1,039.46	
100-0-199.00	CLAIM ON POOLED CASH	12,367.08	
540-4-560.00	STREET GRANTS	12,367.08	
540-4-567.02	DOJ BULLETPROOF VEST PARTNERSH	1,039.46	
100-4-157.00	GRANT REVENUE		12,367.08
100-4-607.00	BULLET PROOF VEST REIMB		1,039.46
540-0-199.00	CLAIM ON POOLED CASH		1,039.46
540-0-199.00	CLAIM ON POOLED CASH		12,367.08
Total		26,813.08	26,813.08

Adjusting Journal Entries JE # 39

To correct beginning receivable and fund balance in grant fund.

540-1-903.00	FUND BALANCE	30,000.00	
540-0-383.00	DUE FROM OTHER GOV		30,000.00
Total		30,000.00	30,000.00

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SINGLE AUDIT REPORTS

CITY OF NAVASOTA, TEXAS

**For the Year Ended
September 30, 2019**

CITY OF NAVASOTA, TEXAS
SINGLE AUDIT REPORTS
September 30, 2019

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

May 15, 2020

To the Honorable Mayor and
City Council Members of the
City of Navasota, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Navasota, Texas (the "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 and have issued our report thereon dated May 15, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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Belt Harris Pechacek, LLP

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

May 15, 2020

To the Honorable Mayor and
City Council Members of the
City of Navasota, Texas:

Report on Compliance for Each Major Federal Program

We have audited the City of Navasota, Texas' (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2019. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the 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. We issued our report thereon dated May 15, 2020 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

CITY OF NAVASOTA, TEXAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended September 30, 2019

None

CITY OF NAVASOTA, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2019

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the basic financial statements of the City of Navasota, Texas.
2. No significant deficiencies or material weaknesses in internal control were disclosed by the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs were disclosed by the audit.
5. The auditors' report on compliance for the major federal award programs expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs for the City are reported in Part C of this schedule.
7. The program included as a major program is:

<u>CFDA Number</u>	<u>Program Title</u>
14.228	Community Development Block Grant

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The City did not qualify as a low-risk auditee in the context of the Uniform Guidance.

B. FINDINGS – BASIC FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS – FEDERAL AWARDS

None

CITY OF NAVASOTA, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Department/Pass-Through Agency/Program Name	CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Housing and Urban Development			
<i>Pass-through Texas Department of Agriculture</i>			
Community Development Block Grant	14.228	7217182	231,102
Community Development Block Grant	14.228	7218330	53,450
<i>Pass-through Texas General Land Office</i>			
Community Development Block Grant	14.228	18-426-000-B135	675,473
Community Development Block Grant	14.228	19-076-034-B687	\$ 58,410
Total U.S. Department of Housing and Urban Development			<u><u>\$ 1,018,435</u></u>

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CITY OF NAVASOTA, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
For the Year Ended September 30, 2019

1. REPORTING ENTITY

The accompanying schedule of expenditures of federal awards (the “Schedule”) presents the activity of all federal financial assistance programs of the City of Navasota, Texas.

2. BASIS OF ACCOUNTING

The Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent, adjustments or credits made in the normal course to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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Management Letter

May 15, 2020

To the Honorable Mayor and
City Council Members of the
City of Navasota, Texas:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the City. Accordingly, the City's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the 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 Navasota, Texas (the "City") as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material

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misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Our findings and additional comments are as follows:

CURRENT YEAR MATTERS

Other Matters

2019.001. ADJUSTMENTS AND RECONCILIATIONS

Finding

A large number of adjustments were required at year end during the audit process to correct general ledger account balances. In some cases, commonly used supporting schedules, when reviewed, did not agree to the accounts that they were intended to support.

Recommendation

The City should develop a formal process to review supporting subsidiary ledgers and other supporting documents to determine their accuracy and to ensure the general ledger is appropriately adjusted and the financial statements accurate.

MATTERS PREVIOUSLY REPORTED

Other Matters

2018.001. NEGATIVE CASH BALANCES

Background

The City uses a consolidated bank account; whereas, one bank account is maintained for all funds and each fund has an equity interest in the bank account. While consolidated bank accounts are highly efficient due to the automated nature, there is no formal approval necessary to advance funds to cover the shortage when a fund's equity in the consolidated bank account becomes a deficit.

Finding

As of the end of the year, the grants fund had a negative cash balance of \$46,035 and the cemetery permanent fund had a negative cash balance of \$14,493. For report purposes, the deficit cash balances are reported as deficit claims on cash.

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Recommendation

The City should consider adopting a formal policy on how deficit balances will be communicated to management and City Council and if and how formal approval will be obtained before or after a fund has a negative balance.

The logo for Belt Harris Pechacek, LLP features the word "DRAFT" in a large, bold, black serif font. Behind the letters, the firm's name "BELT HARRIS PECHACEK, LLP" is written in a smaller, red, serif font, with the letters partially obscured by the "DRAFT" text.

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

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ANNUAL FINANCIAL REPORT

of the

CITY OF NAVASOTA, TEXAS

**For the Year Ended
September 30, 2019**

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CITY OF NAVASOTA, TEXAS
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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council of the
City of Navasota, Texas:

Report on the Financial Statements

We 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 Navasota, Texas (the "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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 City'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 City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

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Belt Harris Pechacek, LLP

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas
May 15, 2020

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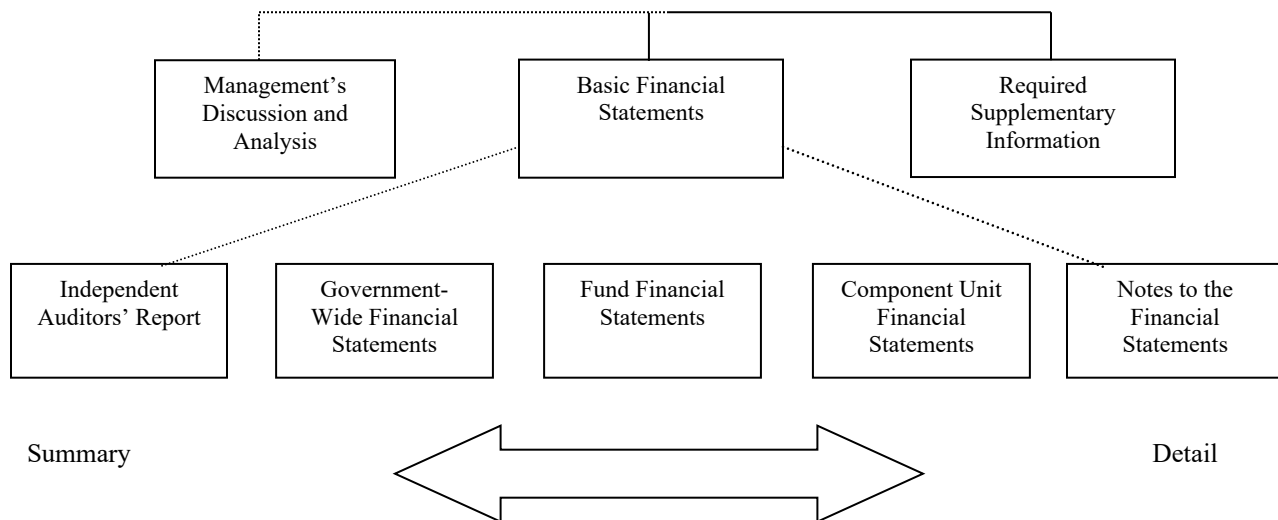
MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Navasota, Texas (the "City") for the year ending September 30, 2019. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison.

THE STRUCTURE OF OUR ANNUAL REPORT

Components of the Financial Section



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference 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. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – The City's tax-supported services are reported here including police, fire, and EMS (public safety); streets and drainage (public works); sanitation; transportation; culture and recreation; judicial and courts; economic development/tourism; and general administrative services (general government). Interest payments on the City's tax-supported debt are also reported here. Property tax, sales tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water, sewer, and gas services, as well as interest payments on debt issued for water and wastewater improvements.

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

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of City funds are governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *on balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the City's near-term financing requirements.

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 the 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 balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, the debt service, the capital projects, and the grant funds, which are considered to be major funds for reporting purposes.

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

The City adopts an annual appropriated budget for its general fund and debt service fund. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with the budget.

Proprietary Funds

The City maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and gas operations. The proprietary fund financial statements provide separate information for the water, sewer, and gas operations. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City maintains one fiduciary fund, the board of fireman service fund. The City's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and debt service funds and schedules of changes in net pension and total other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows by \$35,092,913 as of September 30, 2019 for the primary government. This compares with \$32,561,388 from the prior fiscal year. The largest portion of the City's net position, 63 percent, reflects its investments in capital assets (e.g., land, buildings and improvements, equipment, construction in progress, and infrastructure), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

2019				
	Governmental Activities	Business-Type Activities	Reconciliation	Total Primary Government
Current and other assets	\$ 8,241,570	\$ 8,837,485	\$ -	\$ 17,079,055
Capital assets, net	27,696,488	5,982,790	-	33,679,278
Total Assets	35,938,058	14,820,275	-	50,758,333
Deferred charge on refunding	311,122	-	-	311,122
Deferred outflows - pensions	725,851	132,831	-	858,682
Deferred outflows - OPEB	9,243	2,134	-	11,377
Total Deferred Outflows of Resources	1,046,216	134,965	-	1,181,181
Long-term liabilities	14,501,427	252,765	-	14,754,192
Other liabilities	1,422,014	272,275	-	1,694,289
Total Liabilities	15,923,441	525,040	-	16,448,481
Deferred inflows - pensions	325,515	59,733	-	385,248
Deferred inflows - OPEB	10,763	2,109	-	12,872
Total Deferred Inflows of Resources	336,278	61,842	-	398,120
Net Position:				
Net investment in capital assets	18,713,783	5,955,665	(2,628,011)	22,041,437
Restricted	1,628,797	-	-	1,628,797
Unrestricted	381,975	8,412,693	2,628,011	11,422,679
Total Net Position	\$ 20,724,555	\$ 14,368,358	\$ -	\$ 35,092,913
2018				
	Governmental Activities	Business-Type Activities	Reconciliation	Total Primary Government
Current and other assets	\$ 7,182,360	\$ 7,358,649	\$ -	\$ 14,541,009
Capital assets, net	27,385,433	5,694,003	-	33,079,436
Total Assets	34,567,793	13,052,652	-	47,620,445
Deferred charge on refunding	355,568	-	-	355,568
Deferred outflows - pensions	211,847	36,991	-	248,838
Deferred outflows - OPEB	10,923	2,501	-	13,424
Total Deferred Outflows of Resources	578,338	39,492	-	617,830
Long-term liabilities	13,455,771	104,733	-	13,560,504
Other liabilities	958,901	536,310	-	1,495,211
Total Liabilities	14,414,672	641,043	-	15,055,715
Deferred inflows - pensions	516,210	104,962	-	621,172
Deferred inflows - OPEB	-	-	-	-
Total Deferred Inflows of Resources	516,210	104,962	-	621,172
Net Position:				
Net investment in capital assets	19,018,387	5,663,481	(2,317,833)	22,364,035
Restricted	1,685,474	-	-	1,685,474
Unrestricted	(488,612)	6,682,658	2,317,833	8,511,879
Total Net Position	\$ 20,215,249	\$ 12,346,139	\$ -	\$ 32,561,388

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

A portion of the primary government's net position, \$1,628,797 or five percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$11,422,679 or 33 percent, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$2,531,525 during the current fiscal year. This included an increase of \$509,306 in governmental activities. The increase in business-type activities of \$2,022,219 is primarily a result of an increase in charges for services largely due to an increase in gas consumption.

The City has historically issued and repaid debt in its governmental activities for which the proceeds were used to purchase capital assets for the business-type activities. With one activity carrying the capital asset and another carrying the debt, the result is an unusual net position presentation. The City has included a reconciliation column in the Statement of Net Position adjusting the net investment in capital assets. Outstanding debt net of unspent bond proceeds associated with governmental activities in the amount of \$2,628,011 is being used for capital assets reported in business-type activities. Accordingly, this amount has been added back to unrestricted net position and deducted from net investment in capital assets in total for the primary government.

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

Statement of Activities

The following table provides a summary of the City's changes in net position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues						
Program revenues:						
Charges for services	\$ 3,087,027	\$ 2,757,259	\$ 7,628,317	\$ 6,683,295	\$ 10,715,344	\$ 9,440,554
Operating grants and contributions	187,442	175,922	-	-	187,442	175,922
Capital grants and contributions	1,131,880	-	-	-	1,131,880	-
General revenues:						
Property taxes	2,305,195	2,099,948	-	-	2,305,195	2,099,948
Sales taxes	1,767,508	1,758,514	-	-	1,767,508	1,758,514
Franchise fees	479,561	461,882	-	-	479,561	461,882
Payment in lieu of taxes	1,149,931	1,081,530	-	-	1,149,931	1,081,530
Investment earnings	65,717	39,227	31,944	15,809	97,661	55,036
Other revenues	148,908	111,348	-	-	148,908	111,348
Total Revenues	10,323,169	8,485,630	7,660,261	6,699,104	17,983,430	15,184,734
Expenses						
General government	2,401,267	2,505,371	-	-	2,401,267	2,505,371
Public safety	2,579,083	2,519,727	-	-	2,579,083	2,519,727
Public works	1,193,383	1,069,233	-	-	1,193,383	1,069,233
Sanitation	1,076,764	1,017,643	-	-	1,076,764	1,017,643
Transportation	79,975	34,126	-	-	79,975	34,126
Culture and recreation	1,023,710	1,141,247	-	-	1,023,710	1,141,247
Judicial and courts	73,348	68,190	-	-	73,348	68,190
Economic development/ tourism	607,605	667,248	-	-	607,605	667,248
Interest on long-term debt	567,857	215,692	-	-	567,857	215,692
Water	-	-	1,446,075	1,538,686	1,446,075	1,538,686
Sewer	-	-	1,306,564	1,215,529	1,306,564	1,215,529
Gas	-	-	3,096,275	2,909,828	3,096,275	2,909,828
Total Expenses	9,602,991	9,238,476	5,848,914	5,664,043	15,451,905	14,902,520
Increase (Decrease) in Net Position Before Transfers	720,178	(752,846)	1,811,347	1,035,061	2,531,525	282,215
Transfers	(210,872)	(1,034,449)	210,872	1,034,449	-	-
Change in Net Position	509,306	(1,787,295)	2,022,219	2,069,510	2,531,525	282,215
Beginning net position	20,215,249	22,002,544	12,346,139	10,276,629	32,561,388	32,279,173
Ending Net Position	\$ 20,724,555	\$ 20,215,249	\$ 14,368,358	\$ 12,346,139	\$ 35,092,913	\$ 32,561,388

For the year ended September 30, 2019, revenues from governmental activities totaled \$10,323,169 compared with \$8,485,630 in the prior year. This \$1,837,539 increase occurred primarily as the result of an increase in capital grants and contributions, charges for services, and property taxes.

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

Governmental expenses increased by \$364,515. This increase is primarily due to increases in interest expense and bond issuance costs related to long-term debt.

Overall, business-type activity revenues increased by \$961,157 from the prior period predominately due to an increase in gas consumption for the year ended September 30, 2019.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure 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 spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$6,797,247. Of this, \$236,760 is restricted for debt service, \$130,765 is restricted for the court and PEG fees, \$573,165 is restricted for tourism, \$1,266,666 is restricted for capital projects, and \$688,107 is restricted for cemetery.

There was an increase in the combined fund balance of \$742,240 over the prior year. The increase in general government is primarily due to increases in intergovernmental revenue, property taxes, charges for services, and the issuance of debt. Fund balance in the general fund increased by \$191,644, mainly due to an increase in property taxes, charges for services, and fees revenue. Fund balance in the debt service fund decreased by \$135,719 due to principal and interest expense exceeding revenue from property taxes. Fund balance in the capital projects fund increased by \$310,601 mostly due to proceeds from debt issued during the fiscal year. Fund balance in the grant fund increased by \$15,188 primarily as a result of other financing sources related to interfund transfers from the general fund.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$3,901,784, while total fund balance reached \$4,014,030. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 50 percent of total general fund expenditures, while total fund balance represents 51 percent of that same amount.

Proprietary Funds – The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

The amended budget included a planned decrease in fund balance in the amount of \$135,180. The actual fund balance for the year increased by \$191,644. Budgeted revenues exceeded actual by \$464,053, primarily due to less property taxes and charges for services revenue than expected. Actual expenditures were under the amended budget by \$993,846. The majority of this positive variance from the amended budget was a result of scaling back expenditures in most departments.

CITY OF NAVASOTA, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2019

CAPITAL ASSETS

At the end of fiscal year 2019, the City's governmental and business-type activities had invested \$33,679,278 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$599,842.

Major capital asset events during the year included the following:

- Sewer system improvements in the amount of \$436,708
- Water system improvements in the amount of \$154,146
- Sidewalk improvements in the amount of \$469,852
- Street drainage improvements in the amount of \$695,857
- Alleyway reconstruction in the amount of \$192,562

More detailed information about the City's capital assets is presented in note III. C. to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total bonds, certificates of obligation, and capital leases outstanding of \$12,499,002. Of this amount, \$3,405,000 was general obligation bonds, \$7,970,000 was certificates of obligation, \$910,000 was tax notes, and capital leases accounted for the remaining \$214,002.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's general fund budgeted expenditures total \$11,391,194 and budgeted revenues total \$11,391,194 for fiscal year 2020. The City Council adopted a 2020 tax rate of \$0.5693 per \$100 of valuation.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the finances of the City. Questions concerning this report or requests for additional financial information should be directed to the Finance Director, 200 East McAlpine, Navasota, Texas, 77868; telephone 936-825-6475; or for general City information, visit the City's website at www.navasotatx.gov.

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BASIC FINANCIAL STATEMENTS

CITY OF NAVASOTA, TEXAS

STATEMENT OF NET POSITION

September 30, 2019

Primary Government

	Governmental Activities	Business-Type Activities	Reconciliation	Total
Assets				
Cash and cash equivalents	\$ 3,459,575	\$ 5,911,737	\$ -	\$ 9,371,312
Pooled investments	3,284,716	1,683,465	-	4,968,181
Receivables, net	1,496,166	1,199,174	-	2,695,340
Internal balances	1,113	(1,113)	-	-
Inventory	-	44,222	-	44,222
Capital assets:				
Nondepreciable	2,009,016	2,755,072	-	4,764,088
Net depreciable	25,687,472	3,227,718	-	28,915,190
Total Assets	35,938,058	14,820,275	-	50,758,333
Deferred Outflows of Resources				
Deferred charge on refunding	311,122	-	-	311,122
Deferred outflows - pensions	725,851	132,831	-	858,682
Deferred outflows - OPEB	9,243	2,134	-	11,377
Total Deferred Outflows of Resources	1,046,216	134,965	-	1,181,181
Liabilities				
Accounts payable and accrued liabilities	1,191,423	81,464	-	1,272,887
Customer deposits	-	190,227	-	190,227
Accrued interest payable	155,754	584	-	156,338
Deficit claim on cash	60,528	-	-	60,528
Unearned revenue	14,309	-	-	14,309
Noncurrent liabilities:				
Long-term liabilities due within one year	852,971	21,076	-	874,047
Long-term liabilities due in more than one year	13,648,456	231,689	-	13,880,145
Total Liabilities	15,923,441	525,040	-	16,448,481
Deferred Inflows of Resources				
Deferred inflows - pensions	325,515	59,733	-	385,248
Deferred inflows - OPEB	10,763	2,109	-	12,872
Total Deferred Inflows of Resources	336,278	61,842	-	398,120
Net Position				
Net investment in capital assets	18,713,783	5,955,665	(2,628,011)	22,041,437
Restricted for:				
Debt service	236,760	-	-	236,760
Tourism	573,165	-	-	573,165
Cemetery	688,107	-	-	688,107
Municipal court	77,307	-	-	77,307
PEG fees	53,458	-	-	53,458
Economic development	-	-	-	-
Unrestricted	381,975	8,412,693	2,628,011	11,422,679
Total Net Position	\$ 20,724,555	\$ 14,368,358	\$ -	\$ 35,092,913

See Notes to Financial Statements.

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Component	Unit
Navasota	
Economic	
Dev. Corp.	
\$	566,799
	-
	26,896
	-
	-
	-
	-
	593,695
	-
	-
	-
	-
	300
	-
	-
	-
	-
	-
	-
	300
	-
	-
	-
	-
	-
	593,395
	-
\$	593,395

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CITY OF NAVASOTA, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 2,401,267	\$ 2,139,977	\$ -	\$ -
Public safety	2,579,083	235,303	187,442	-
Public works	1,193,383	-	-	1,028,092
Sanitation	1,076,764	-	-	-
Transportation	79,975	-	-	-
Culture and recreation	1,023,710	612,144	-	-
Judicial and courts	73,348	99,603	-	-
Economic development/tourism	607,605	-	-	103,788
Interest and fiscal agent fees on long-term debt	567,857	-	-	-
Total Governmental Activities	<u>9,602,991</u>	<u>3,087,027</u>	<u>187,442</u>	<u>1,131,880</u>
Business-Type Activities				
Water	1,446,075	2,024,656	-	-
Sewer	1,306,564	1,417,986	-	-
Gas	3,096,275	4,185,675	-	-
Total Business-Type Activities	<u>5,848,914</u>	<u>7,628,317</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 15,451,905</u>	<u>\$ 10,715,344</u>	<u>\$ 187,442</u>	<u>\$ 1,131,880</u>
Component Unit				
Navasota Economic Development Corp.	\$ 126,693	\$ -	\$ -	\$ -
Total Component Unit	<u>\$ 126,693</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Taxes
 Property taxes
 Sales taxes
 Franchise fees and other taxes
 Payment in lieu of taxes
 Investment earnings
 Other revenues
 Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

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Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			Navasota
Governmental Activities	Business-Type Activities	Total	Economic Dev. Corp.
\$ (261,290)	\$ -	\$ (261,290)	\$ -
(2,156,338)	-	(2,156,338)	-
(165,291)	-	(165,291)	-
(1,076,764)	-	(1,076,764)	-
(79,975)	-	(79,975)	-
(411,566)	-	(411,566)	-
26,255	-	26,255	-
(503,817)	-	(503,817)	-
(567,857)	-	(567,857)	-
(5,196,642)	-	(5,196,642)	-
-	578,581	578,581	-
-	111,422	111,422	-
-	1,089,400	1,089,400	-
-	1,779,403	1,779,403	-
(5,196,642)	1,779,403	(3,417,239)	-
-	-	-	(126,693)
-	-	-	(126,693)
2,305,195	-	2,305,195	-
1,767,508	-	1,767,508	159,392
479,561	-	479,561	-
1,149,931	-	1,149,931	-
65,717	31,944	97,661	972
148,908	-	148,908	91,888
(210,872)	210,872	-	-
5,705,948	242,816	5,948,764	252,252
509,306	2,022,219	2,531,525	125,559
20,215,249	12,346,139	32,561,388	467,836
\$ 20,724,555	\$ 14,368,358	\$ 35,092,913	\$ 593,395

CITY OF NAVASOTA, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2019

	General	Debt Service	Capital Projects	Grants
Assets				
Cash and cash equivalents	\$ 855,648	\$ 227,941	\$ 1,525,105	\$ -
Pooled investments	2,784,725	-	-	-
Receivables, net	817,126	41,926	-	637,114
Due from other funds	30,864	6,517	-	-
Total Assets	\$ 4,488,363	\$ 276,384	\$ 1,525,105	\$ 637,114
Liabilities				
Accounts payable and accrued liabilities	\$ 315,068	\$ -	\$ 258,439	\$ 591,079
Due to other funds	6,517	-	-	-
Deficit claim on cash	-	-	-	46,035
Unearned revenue	14,309	-	-	-
Total Liabilities	335,894	-	258,439	637,114
Deferred Inflows of Resources				
Unavailable revenue - property taxes	138,439	39,624	-	-
Fund Balances				
Restricted for:				
Debt service	-	236,760	-	-
Tourism	-	-	-	-
Capital projects	-	-	1,266,666	-
Cemetery	-	-	-	-
Municipal court	77,307	-	-	-
PEG fees	34,939	-	-	-
Unassigned	3,901,784	-	-	-
Total Fund Balances	4,014,030	236,760	1,266,666	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,488,363	\$ 276,384	\$ 1,525,105	\$ 637,114

Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

Capital assets - nondepreciable

Capital assets - net depreciable

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

Some liabilities, including bonds payable and net pension and total OPEB liability, are not reported as liabilities in the governmental funds.

Accrued interest payable

Deferred charge on refunding

Deferred outflows - pensions

Deferred outflows - OPEB

Deferred inflows - pensions

Deferred inflows - OPEB

Noncurrent liabilities due in one year

Noncurrent liabilities due in more than one year

Net Position of Governmental Activities

See Notes to Financial Statements.

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Nonmajor Governmental	Total Governmental Funds
\$ 850,881	\$ 3,459,575
499,991	3,284,716
-	1,496,166
-	37,381
<u>\$ 1,350,872</u>	<u>\$ 8,277,838</u>
\$ 26,837	\$ 1,191,423
29,751	36,268
14,493	60,528
-	14,309
<u>71,081</u>	<u>1,302,528</u>
-	178,063
-	236,760
573,165	573,165
-	1,266,666
688,107	688,107
-	77,307
18,519	53,458
-	3,901,784
<u>1,279,791</u>	<u>6,797,247</u>
<u>\$ 1,350,872</u>	<u>\$ 8,277,838</u>
2,009,016	
<u>25,687,472</u>	27,696,488
	178,063
(155,754)	
311,122	
725,851	
9,243	
(325,515)	
(10,763)	
(852,971)	
<u>(13,648,456)</u>	
	(13,947,243)
	<u>\$ 20,724,555</u>

CITY OF NAVASOTA, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	General	Debt Service	Capital Projects	Grants
<u>Revenues</u>				
Property taxes	\$ 1,921,579	\$ 386,959	\$ -	\$ -
Sales taxes	1,767,508	-	-	-
Franchise fees and other taxes	316,738	-	-	-
Payment in lieu of taxes	1,149,931	-	-	-
Licenses and permits	235,303	-	-	-
Intergovernmental	187,442	-	-	1,028,092
Charges for services	2,104,504	-	-	-
Fines and forfeitures	99,603	-	-	-
Fees	561,150	-	-	-
Investment earnings	52,030	521	3,460	-
Rents and leases	50,994	-	-	-
Other revenues	148,908	-	-	-
Total Revenues	8,595,690	387,480	3,460	1,028,092
<u>Expenditures</u>				
Current:				
General government	2,266,978	-	-	-
Public safety	2,475,171	-	-	-
Public works	697,144	-	-	1,290,277
Sanitation	1,058,479	-	-	-
Transportation	80,387	-	-	-
Culture and recreation	689,499	-	-	-
Judicial and courts	72,342	-	-	-
Economic development/tourism	461,443	-	-	-
Capital outlay	-	-	566,104	-
Debt service:				
Principal	23,410	570,000	-	-
Interest and fiscal charges	7,366	386,631	-	-
Issuance costs	-	-	36,755	-
Total Expenditures	7,832,219	956,631	602,859	1,290,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	763,471	(569,151)	(599,399)	(262,185)
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	433,432	-	277,373
Transfers (out)	(571,827)	-	-	-
Debt issued	-	-	910,000	-
Total Other Financing Sources (Uses)	(571,827)	433,432	910,000	277,373
Net Change in Fund Balances	191,644	(135,719)	310,601	15,188
Beginning fund balances	3,822,386	372,479	956,065	(15,188)
Ending Fund Balances	\$ 4,014,030	\$ 236,760	\$ 1,266,666	\$ -

See Notes to Financial Statements.

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Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 2,308,538
-	1,767,508
162,823	479,561
-	1,149,931
-	235,303
-	1,215,534
-	2,104,504
-	99,603
35,473	596,623
9,706	65,717
-	50,994
-	148,908
<u>208,002</u>	<u>10,222,724</u>
1,930	2,268,908
-	2,475,171
-	1,987,421
-	1,058,479
-	80,387
-	689,499
-	72,342
140,000	601,443
-	566,104
-	593,410
-	393,997
-	36,755
<u>141,930</u>	<u>10,823,916</u>
<u>66,072</u>	<u>(601,192)</u>
294,454	1,005,259
-	(571,827)
-	910,000
<u>294,454</u>	<u>1,343,432</u>
360,526	742,240
919,265	6,055,007
<u>\$ 1,279,791</u>	<u>\$ 6,797,247</u>

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CITY OF NAVASOTA, 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

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$ 742,240
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,388,895
Developer contribution	103,788
Depreciation expense	(1,181,628)

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

Property taxes	(3,343)
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The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal expenditures	593,410
Debt issued	(910,000)
Amortization of deferred charge on refunding	(44,446)
Deferred outflows - pensions	775,427
Deferred outflows - OPEB	(1,680)
Deferred inflows - pensions	(70,728)
Deferred inflows - OPEB	(10,763)
Net pension liability	(786,956)
Total OPEB liability	1,777
Amortization of premium	50,141

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

Accrued interest	(142,800)
Compensated absences	5,972

Change in Net Position of Governmental Activities	\$ 509,306
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See Notes to Financial Statements.

CITY OF NAVASOTA, TEXAS

STATEMENT OF NET POSITION PROPRIETARY FUNDS (Page 1 of 2)

September 30, 2019

Business-Type Activities - Enterprise Funds				
	Water	Sewer	Gas	Total Total Enterprise Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,832,631	\$ 1,050,550	\$ 3,028,556	\$ 5,911,737
Pooled investments	747,747	435,285	500,433	1,683,465
Receivables, net	386,373	276,262	536,539	1,199,174
Due from other funds	691,642	-	-	691,642
Inventories	28,459	5,491	10,272	44,222
Total Current Assets	3,686,852	1,767,588	4,075,800	9,530,240
Noncurrent assets:				
Capital assets:				
Land	55,411	39,142	9,188	103,741
Buildings	82,081	8,496	12,936	103,513
Construction in progress	1,545,835	1,105,496	-	2,651,331
Water system	7,504,245	-	-	7,504,245
Sewer system	-	9,896,864	-	9,896,864
Gas system	-	-	1,795,759	1,795,759
Vehicles	61,930	22,814	36,977	121,721
Machinery and equipment	426,855	130,813	207,195	764,863
Less: accumulated depreciation	(6,816,702)	(8,487,059)	(1,655,486)	(16,959,247)
Total Capital Assets (Net)	2,859,655	2,716,566	406,569	5,982,790
Total Noncurrent Assets	2,859,655	2,716,566	406,569	5,982,790
Total Assets	6,546,507	4,484,154	4,482,369	15,513,030
Deferred Outflows of Resources				
Deferred outflows - pensions	70,009	39,764	23,058	132,831
Deferred outflows - OPEB	918	973	243	2,134
Total Deferred Outflows of Resources	70,927	40,737	23,301	134,965

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CITY OF NAVASOTA, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Page 2 of 2)
September 30, 2019

Business-Type Activities - Enterprise Funds				
	Water	Sewer	Gas	Total Total Enterprise Funds
<u>Liabilities</u>				
Current liabilities:				
Accounts payable and accrued liabilities	19,926	21,875	39,663	81,464
Accrued interest payable	-	-	584	584
Due to other funds	451	432	691,872	692,755
Customer deposits	123,372	-	66,855	190,227
Capital lease	-	-	3,508	3,508
Compensated absences	12,787	4,008	773	17,568
Total Current Liabilities	156,536	26,315	803,255	986,106
Noncurrent liabilities:				
Capital lease	-	-	23,617	23,617
Compensated absences	1,421	445	86	1,952
Net pension liability	90,129	49,309	31,752	171,190
Total OPEB liability	15,173	15,741	4,016	34,930
Total Noncurrent Liabilities	106,723	65,495	59,471	231,689
Total Liabilities	263,259	91,810	862,726	1,217,795
<u>Deferred Inflows of Resources</u>				
Deferred inflows - pensions	32,330	18,812	8,591	59,733
Deferred inflows - OPEB	1,135	669	305	2,109
Total Deferred Inflows of Resources	33,465	19,481	8,896	61,842
<u>Net Position</u>				
Net investment in capital assets	2,859,655	2,716,566	379,444	5,955,665
Unrestricted	3,461,055	1,697,034	3,254,604	8,412,693
Total Net Position	\$ 6,320,710	\$ 4,413,600	\$ 3,634,048	\$ 14,368,358

See Notes to Financial Statements.

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CITY OF NAVASOTA, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2019

	Business-Type Activities - Enterprise Funds			Total
	Water	Sewer	Gas	Enterprise Funds
<u>Operating Revenues</u>				
Sales	\$ 1,727,718	\$ 1,389,451	\$ 3,753,536	\$ 6,870,705
Charges for services	65,085	-	3,837	68,922
Penalties and reconnect fees	30,200	23,610	28,042	81,852
Tap fees	1,950	4,925	2,175	9,050
Line extension fees	-	-	383,131	383,131
Other revenues	199,703	-	14,954	214,657
Total Operating Revenues	2,024,656	1,417,986	4,185,675	7,628,317
<u>Operating Expenses</u>				
Water services	1,311,818	-	-	1,311,818
Sewer services	-	1,013,467	-	1,013,467
Gas services	-	-	3,042,550	3,042,550
Depreciation	134,257	293,097	54,218	481,572
Total Operating Expenses	1,446,075	1,306,564	3,096,768	5,849,407
Operating Income	578,581	111,422	1,088,907	1,778,910
<u>Nonoperating Revenues (Expenses)</u>				
Investment earnings	10,463	12,058	9,423	31,944
Interest expense	-	-	493	493
Total Nonoperating Revenues	10,463	12,058	9,916	32,437
Income Before Contributions and Transfers	589,044	123,480	1,098,823	1,811,347
<u>Contributions and Transfers</u>				
Capital contribution	154,146	490,158	-	644,304
Transfers (out)	(216,716)	(216,716)	-	(433,432)
Total Contributions and Transfers	(62,570)	273,442	-	210,872
Change in Net Position	526,474	396,922	1,098,823	2,022,219
Beginning net position	5,794,236	4,016,678	2,535,225	12,346,139
Ending Net Position	\$ 6,320,710	\$ 4,413,600	\$ 3,634,048	\$ 14,368,358

See Notes to Financial Statements.

CITY OF NAVASOTA, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended September 30, 2019

Business-Type Activities - Enterprise Funds

	Water	Sewer	Gas	Total Funds
<u>Cash Flows from Operating Activities</u>				
Receipts from customers	\$ 2,006,108	\$ 1,382,247	\$ 4,225,330	\$ 7,613,685
Payments to suppliers	(885,519)	(769,483)	(3,192,873)	(4,847,875)
Payments to employees	(424,830)	(236,299)	(107,928)	(769,057)
Net Cash Provided by Operating Activities	<u>695,759</u>	<u>376,465</u>	<u>924,529</u>	<u>1,996,753</u>
<u>Cash Flows from</u>				
<u>Noncapital Financing Activities</u>				
Transfers (out) to other funds	(216,716)	(216,716)	-	(433,432)
Net Cash (Used) by Noncapital Financing Activities	<u>(216,716)</u>	<u>(216,716)</u>	<u>-</u>	<u>(433,432)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition and construction of capital assets	(96,281)	(29,774)	-	(126,055)
Principal paid on debt	-	-	(3,397)	(3,397)
Interest and fiscal charges	-	-	(549)	(549)
Net Cash (Used) by Capital and Related Financing Activities	<u>(96,281)</u>	<u>(29,774)</u>	<u>(3,946)</u>	<u>(130,001)</u>
<u>Cash Flows from Investing Activities</u>				
Sale of investments	(223,594)	(79,013)	(81,080)	(383,687)
Interest on investments	10,463	12,058	9,423	31,944
Net Cash (Used) by Investing Activities	<u>(213,131)</u>	<u>(66,955)</u>	<u>(71,657)</u>	<u>(351,743)</u>
Net Increase in Cash and Cash Equivalents	169,631	63,020	848,926	1,081,577
Beginning cash and cash equivalents	<u>1,663,000</u>	<u>987,530</u>	<u>2,179,630</u>	<u>4,830,160</u>
Ending Cash and Cash Equivalents	<u><u>\$ 1,832,631</u></u>	<u><u>\$ 1,050,550</u></u>	<u><u>\$ 3,028,556</u></u>	<u><u>\$ 5,911,737</u></u>

CITY OF NAVASOTA, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended September 30, 2019

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Gas	Total Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income	\$ 578,581	\$ 111,422	\$ 1,088,907	\$ 1,778,910
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	134,257	293,097	54,218	481,572
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Accounts receivable	(19,575)	(35,849)	41,536	(13,888)
Deferred outflows - pensions	(50,501)	(28,220)	(17,119)	(95,840)
Deferred outflows - OPEB	171	151	45	367
Increase (Decrease) in:				
Accounts payable and accrued liabilities	(8,480)	6,796	(260,249)	(261,933)
Due to other funds	137	110	69	316
Compensated absences	1,868	(3,966)	(277)	(2,375)
Customer deposits	890	-	(1,950)	(1,060)
Deferred inflows - pensions	(25,499)	(16,561)	(3,169)	(45,229)
Deferred inflows - OPEB	1,135	669	305	2,109
Net pension liability	82,963	48,927	22,264	154,154
Total OPEB liability	(188)	(111)	(51)	(350)
Net Cash Provided by Operating Activities	\$ 695,759	\$ 376,465	\$ 924,529	\$ 1,996,753
Noncash Investing, Capital, and Financing Activities:				
Contributions of capital assets	\$ 154,146	\$ 490,158	\$ -	\$ 644,304

See Notes to Financial Statements.

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CITY OF NAVASOTA, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
September 30, 2019

		Board of Fireman Service
<u>Assets</u>		
Cash		\$ 27,472
	Total Assets	\$ 27,472
<u>Net Position</u>		
Net position held in trust for pension benefits		\$ 27,472
	Total Net Position	\$ 27,472

See Notes to Financial Statements.

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CITY OF NAVASOTA, TEXAS
STATEMENT OF CHANGES FIDUCIARY NET POSITION
FIDUCIARY FUND
For the Year Ended September 30, 2019

		<u>Board of Fireman Service</u>
<u>Operating Revenues</u>		
Investment earnings		\$ 55
	Total Additions	<u>55</u>
<u>Operating Expenses</u>		
Benefits		500
	Total Deductions	<u>500</u>
	Change in Net Position	(445)
Beginning net position		27,917
	Ending Net Position	<u><u>\$ 27,472</u></u>

See Notes to Financial Statements.

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CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Navasota, Texas (the “City”) was incorporated in October 1866 and adopted a “Home Rule Charter”, which provided for a “Council-Manager” form of government. A Mayor and four Council members are elected by voters of the City at large for two-year terms. The City Manager is appointed by a majority vote of the City Council. The City Manager is the head of the administrative departments of the City and is the supervisor of all administrative officers, employees, directors, and department heads. Departments and agencies of the City submit budget requests to the City Manager.

The City Council is the principal legislative and administrative body of the City. Subject to confirmation of the City Council, the Mayor has the power to appoint all boards, commissions, agencies, and officers provided for in the charter or by ordinance. The Mayor is the presiding officer of the City Council and votes on all matters.

The City provides the following services: public safety (police, fire, and EMS); water, sewer, and gas services; solid waste collection and disposal (contract); public works; transportation; culture and recreation; municipal courts; economic development; and general government.

The City is an independent political subdivision of the State of Texas governed by an elected Council and a Mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component unit, as listed below, although legally separate, is considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Discretely Presented Component Unit

Navasota Economic Development Corporation

The Navasota Economic Development Corporation (NEDC) has been included in the reporting entity as a discretely presented component unit. The NEDC was created by the City under the Texas Development Corporation Act of 1979 (the “Act”) and covered by Section 4B of the Act. In August 1994, the City Council authorized the creation of the NEDC for the purpose of promoting and facilitating commercial, industrial, and manufacturing enterprises to promote and encourage employment and the public welfare on behalf of the City. The City Council approved an ordinance

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

levying a sales and use tax of one eighth of one percent for the benefit of the NEDC. The NEDC's Board of Directors consists of seven members appointed by City Council.

Blended Component Unit

The Navasota Foundation for Community Projects (FCP) is a non-profit corporation that was organized exclusively for charitable and educational purposes. The FCP will support the City of Navasota in implementing and conducting its charitable and educational projects designed to expand areas of service to citizens and visitors of the City. The FCP's Board of Directors consists of three members appointed by City Council.

B. Government-Wide 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 nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from a legally separate *component unit* for which the primary government is financially accountable.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and wastewater functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary fund. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, streets, sanitation, transportation, culture and recreation,

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

judicial and courts, and economic development/tourism. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue funds include the grants fund, hotel/motel occupancy tax fund, and cemetery operations fund. The grant fund is considered a major fund for reporting purposes. The other special revenue funds are considered nonmajor funds for reporting purposes.

The *capital projects fund* is used to account for the expenditures of resources accumulated from the sale of long-term debt and related interest earnings for capital improvement projects. The capital projects fund is considered a major fund for reporting purposes.

The City reports the following enterprise funds:

The *enterprise funds* are used to account for the operations that provide water and wastewater collection, wastewater treatment operations, and gas operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water, sewer, and gas funds are considered major funds for reporting purposes.

Additionally, the City reports the following fund type:

Permanent funds are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City maintains one fiduciary fund, the board of fireman service fund. The board of fireman service fund is a pension trust fund used to account for funds administered for the local volunteer firemen's pension plan.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly,

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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.

The governmental fund 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 or soon enough thereafter to pay liabilities of 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The City maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents." For cash management purposes, the City has a sweep arrangement with the bank to transfer cash balances

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

to a money market mutual fund account each day. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments.

2. Investments

Investments, except for certain investment pools, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The City maintains a pooled investment account. Each fund whose monies are deposited in the pooled investment account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "pooled investments."

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Fully collateralized repurchase agreements that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

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

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

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	10 to 50 years
Equipment	5 to 15 years
Vehicles	5 to 15 years
Water, sewer, gas systems	10 to 55 years
Infrastructure	20 to 75 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. 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.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

6. Compensated Employee Absences

It is the City's policy to permit employees to accumulate certain earned but unused benefits. Amounts accumulated may be paid to employees upon termination of employment or during employment in accordance with the City's personnel policy. The estimated amount that will be paid as compensation for services provided is recorded as a liability in the general fund. All eligible time is accrued when incurred in the government-wide and proprietary fund financial statements.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

7. Long-Term Obligations

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

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.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

8. 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.

9. Fund Balance Flow Assumptions

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.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statement, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

12. Pensions

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

13. Other Postemployment Benefits

The fiduciary net position of the TMRS Supplemental Death Benefits Fund (SDBF) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about assets, liabilities, and additions to/deductions from SDBF's fiduciary net position. Benefit payments

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. The enterprise 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 the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control in the approved budget, as defined by the charter, is at the department level for all funds. Appropriations lapse at the end of the year. No supplemental budget appropriations were made for the year ended September 30, 2019.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

As of September 30, 2019, the City had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. agencies	\$ 280,683	2.14
Certificates of deposit	2,305,000	1.34
Investment pools	681,405	0.00
Money markets	1,701,093	0.00
Total Value	\$ 4,968,181	
Portfolio weighted average maturity		0.74

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application*, provides a framework for measuring fair value establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Fair value is measured in a manner consistent with one of the three approaches: market approach, cost approach, and the income approach. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or liability. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or groups of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts, such as cash flows, to a single current (discounted) amount.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

As of September 30, 2019, the City had the following recurring fair value measurements:

	September 30, 2019	Fair Value Measurements Using Significant Other Observable Inputs (Level 2)
<u>Investments by Fair Value Level</u>		
U.S. Government Agency Bonds/Notes		
Federal Home Loan Mortgage Corporation	\$ 19,808	\$ 19,808
Federal National Mortgage Association	260,875	260,875
Total	\$ 280,683	\$ 280,683

U. S. Government agency bonds and notes and collateralized mortgage obligations are classified in Level 2 of the fair value hierarchy and are valued using the market approach.

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. The City's policy requires that investment pools must be rated no lower than 'AAA' or 'AAA-m'. Bankers' acceptances must be issued in the United States and carry a rating of 'A1'/'P1' as provided by two of the top nationally recognized rating agencies. As of September 30, 2019, the City's investments in TexPool, TexSTAR, and Texas CLASS were rated 'AAAm' by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the U.S. Government or the issuing U.S. agency. These investments were rated not less than 'AAA' by both Moody's and Standard & Poor's.

Custodial credit risk – deposits. In the case of deposits, this is the risk that the City's deposits may not be returned in the event of a bank failure. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2019, fair market values of pledged securities and FDIC coverage exceeded bank balances.

Custodial credit risk – investments. For an investment, this is the risk that the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The City's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The City has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an Amended and Restated Trust Agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as Program Administrator and Wells Fargo Bank Texas, NA as Custodian. CLASS is not SEC registered and is not subject to regulation by the State of Texas. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for Texas CLASS may be obtained from CLASS' website at www.texasclass.com.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

B. Receivables

Amounts are aggregated into a single accounts receivable line (net of allowance for uncollectibles) for certain funds and aggregated columns. Below is the detail of receivables for the general fund, the debt service fund, the grant fund, and the enterprise funds, including the applicable allowances for uncollectible accounts:

	Governmental Funds		
	General	Debt Service	Grant
Accounts	\$ 360,112	\$ -	\$ -
Property taxes	182,051	76,010	-
Sales taxes	391,208	-	-
Grants	-	-	637,114
Other	20,276	2,302	-
Less:			
Allowances	(136,521)	(36,386)	-
Total	\$ 817,126	\$ 41,926	\$ 637,114

	Business-Type Funds		
	Water	Sewer	Gas
Accounts	\$ 555,015	\$ 380,805	\$ 571,753
Less:			
Allowances	(168,642)	(104,543)	(35,214)
Total	\$ 386,373	\$ 276,262	\$ 536,539

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 681,109	\$ -	\$ -	\$ 681,109
Construction in progress	649,341	1,327,907	(649,341)	1,327,907
Total capital assets not being depreciated	<u>1,330,450</u>	<u>1,327,907</u>	<u>(649,341)</u>	<u>2,009,016</u>
Other capital assets:				
Buildings and improvements	17,726,691	-	-	17,726,691
Machinery and equipment	1,598,887	68,496	-	1,667,383
Vehicles	1,919,966	-	(18,757)	1,901,209
Infrastructure	19,173,391	745,621	-	19,919,012
Total other capital assets	<u>40,418,935</u>	<u>814,117</u>	<u>(18,757)</u>	<u>41,214,295</u>
Total capital assets	<u>41,749,385</u>	<u>2,142,024</u>	<u>(668,098)</u>	<u>43,223,311</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,492,133)	(452,147)	-	(5,944,280)
Machinery and equipment	(1,274,636)	(67,441)	-	(1,342,077)
Vehicles	(1,427,278)	(111,469)	18,757	(1,519,990)
Infrastructure	(6,169,905)	(550,571)	-	(6,720,476)
Total accumulated depreciation	<u>(14,363,952)</u>	<u>(1,181,628)</u>	<u>18,757</u>	<u>(15,526,823)</u>
Other capital assets, net	<u>26,054,983</u>	<u>(367,511)</u>	<u>-</u>	<u>25,687,472</u>
Governmental Activities Capital Assets, Net	<u>\$ 27,385,433</u>	<u>\$ 960,396</u>	<u>\$ (649,341)</u>	<u>27,696,488</u>
			Less associated debt	(10,076,621)
			Plus unspent bond proceeds	782,794
			Deferred charge on refunding	311,122
			Net Investment in Capital Assets	<u>\$ 18,713,783</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 189,531
Public safety	113,190
Culture and recreation	337,483
Public works	524,047
Sanitation	17,377
Total Governmental Activities Depreciation Expense	<u>\$ 1,181,628</u>

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

The following is a summary of changes in capital assets for business-type activities for the year end:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 103,741	\$ -	\$ -	\$ 103,741
Construction in progress	2,007,027	644,304	-	2,651,331
Total capital assets not being depreciated	<u>2,110,768</u>	<u>644,304</u>	<u>-</u>	<u>2,755,072</u>
Other capital assets:				
Buildings and improvements	103,513	-	-	103,513
Vehicles	121,721	-	-	121,721
Machinery and equipment	735,089	29,774	-	764,863
Water system	7,407,964	96,281	-	7,504,245
Sewer system	9,896,864	-	-	9,896,864
Gas system	1,795,759	-	-	1,795,759
Total other capital assets	<u>20,060,910</u>	<u>126,055</u>	<u>-</u>	<u>20,186,965</u>
Less accumulated depreciation for:				
Buildings and improvements	(64,845)	(2,896)	-	(67,741)
Vehicles	(96,323)	(9,550)	-	(105,873)
Machinery and equipment	(602,641)	(14,996)	-	(617,637)
Water system	(6,227,578)	(128,910)	-	(6,356,488)
Sewer system	(8,105,243)	(283,281)	-	(8,388,524)
Gas system	(1,381,045)	(41,939)	-	(1,422,984)
Total accumulated depreciation	<u>(16,477,675)</u>	<u>(481,572)</u>	<u>-</u>	<u>(16,959,247)</u>
Total capital assets, being depreciated, net	<u>3,583,235</u>	<u>(355,517)</u>	<u>-</u>	<u>3,227,718</u>
Business-Type Activities Capital Assets, Net	<u>\$ 5,694,003</u>	<u>\$ 288,787</u>	<u>\$ -</u>	<u>5,982,790</u>
			Less associated debt	<u>(27,125)</u>
			Net Investment in Capital Assets	<u>\$ 5,955,665</u>

Depreciation was charged to business-type functions as follows:

Water	\$ 134,257
Sewer	293,097
Gas	54,218
Total Business-Type Activities Depreciation Expense	<u>\$ 481,572</u>

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

D. Long-Term Debt

The following is a summary of changes in the City's total long-term liabilities. In general, the City uses the general and debt service funds to liquidate governmental long-term liabilities.

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds, notes, and other payables:					
Certificates of obligation	\$ 3,925,000	\$ -	\$ 520,000	\$ 3,405,000	\$ 545,000
General obligation bonds	8,020,000	-	50,000	7,970,000	50,000
Tax notes, Series 2018					
Direct borrowing/placement	-	910,000	-	910,000	115,000
Capital lease	210,287	-	23,410	186,877	24,179
Total	<u>12,155,287</u>	<u>910,000</u>	<u>593,410</u>	<u>12,471,877</u>	<u>* 734,179</u>
Other liabilities:					
Premium on bonds	766,768	-	50,141	716,627	*
Net pension liability	241,626	786,956	-	1,028,582	-
Total OPEB liability	154,127	-	1,777	152,350	-
Compensated absences	137,963	180,604	186,576	131,991	118,792
Total	<u>1,300,484</u>	<u>967,560</u>	<u>238,494</u>	<u>2,029,550</u>	<u>118,792</u>
Total Governmental Activities	<u>\$ 13,455,771</u>	<u>\$ 1,877,560</u>	<u>\$ 831,904</u>	<u>\$ 14,501,427</u>	<u>\$ 852,971</u>

Long-Term Liabilities Due In More Than One Year \$ 13,648,456

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Bonds, notes, and other payables:					
Capital lease	\$ 30,522	\$ -	\$ 3,397	\$ 27,125	\$ 3,508
Total	<u>30,522</u>	<u>-</u>	<u>3,397</u>	<u>27,125</u>	<u>* 3,508</u>
Other liabilities:					
Net pension liability	17,036	154,154	-	171,190	-
Total OPEB liability	35,279	-	349	34,930	-
Compensated absences	21,896	40,480	42,856	19,520	17,568
Total Business-Type Activities	<u>\$ 104,733</u>	<u>\$ 194,634</u>	<u>\$ 46,602</u>	<u>\$ 252,765</u>	<u>\$ 21,076</u>

Long-Term Liabilities Due In More Than One Year \$ 231,689

Debt associated with governmental capital assets	\$ 10,076,621
Debt associated with business-type capital assets	3,139,008
Total debt associated with capital assets	<u>\$ 13,215,629</u>

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

Long-term debt at year end was comprised of the following debt issues:

Description	Interest Rates (%)	Balance
Governmental Activities		
Certificates of obligation		
Series 2009	3.00-4.50	\$ 410,000
Series 2016	2.25-4.00	2,995,000
Total Certificates of Obligation		3,405,000
General obligation bonds		
Series 2017	3.00-4.00	7,970,000
Total General Obligation Bonds		7,970,000
Tax notes		
Series 2018	3.180	910,000
Total Tax Notes		910,000
Capital lease		
Street equipment	3.287	186,877
Total Capital Lease		186,877
Total Governmental Activities Long-Term Debt		\$ 12,471,877
Description	Interest Rates (%)	Balance
Capital lease		
Ford Super Duty	3.287	\$ 27,125
Total Capital Lease		27,125
Total Business-Type Activities Long-Term Debt		\$ 27,125

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

The annual requirements to amortize general obligation bonds, certificates of obligations, and capital leases outstanding at year end were as follows:

Governmental Activities						
Year Ending Sept. 30	Certificates of Obligation		General Obligation Bonds		Tax Notes (Direct borrowing/placement)	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 545,000	\$ 86,969	\$ 50,000	\$ 276,800	\$ 115,000	\$ 27,110
2021	135,000	74,044	485,000	266,100	120,000	23,373
2022	140,000	69,919	500,000	246,400	125,000	19,478
2023	145,000	66,369	525,000	225,900	130,000	15,423
2024	150,000	63,419	545,000	204,500	135,000	11,210
2025-2029	790,000	265,841	3,050,000	684,375	285,000	9,143
2030-2034	900,000	158,469	2,815,000	171,975	-	-
2035-2036	600,000	27,300	-	-	-	-
Total	\$ 3,405,000	\$ 812,330	\$ 7,970,000	\$ 2,076,050	\$ 910,000	\$ 105,737

Governmental Activities		
Year Ending Sept. 30	Capital Leases	
	Principal	Interest
2020	\$ 24,179	\$ 6,143
2021	24,974	5,348
2022	25,795	4,527
2023	26,642	3,680
2024	27,518	2,804
2025-2029	57,769	2,864
Total	\$ 186,877	\$ 25,366

Business-Type Activities		
Year Ending Sept. 30	Capital Leases	
	Principal	Interest
2020	\$ 3,508	\$ 1,003
2021	3,623	891
2022	3,742	776
2023	3,866	657
2024	3,993	534
2025-2026	8,393	822
Total	\$ 27,125	\$ 4,683

Capital Leases

Equipment acquired under current capital lease obligations totaled \$315,399, with accumulated depreciation of \$156,983.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

Operating Leases

The City leases certain fleet vehicles for the provision of public safety and public works services. Total operating lease costs were \$56,604 for the year ended September 30, 2019. The future minimum lease payments for these leases are as follows:

Year Ending Sept. 30	Fleet Vehicles
2020	\$ 56,604
2021	56,604
2022	47,165
	<u>\$ 160,373</u>

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities (streets, drainage, public safety, water, and wastewater) and equipment for general government and enterprise fund activities. These instruments include general obligation bonds, certificates of obligation, and capital leases. Future ad valorem tax revenues, water and sewer system revenues, or liens on property and equipment secure these debt obligations.

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds are from taxes levied on all taxable property located within the City. The City is not obligated in any manner for special assessment debt.

The City's outstanding notes from direct borrowings and direct placements related to governmental activities of \$910,000 contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

In November 2018, the City issued Tax Notes, Series 2018 (the "Notes") in the amount of \$910,000. Proceeds from the Notes will be used for the construction, acquisition, and equipment of public parking facilities; constructing, improving, extending, expanding, upgrading, and developing drainage projects; and the costs of professional services and the issuance of the Notes. The Notes will mature on November 15, 2025 and have an interest rate of 3.18 percent.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

E. Interfund Receivables and Payables

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Nonmajor	\$ 29,751
General	Water	451
General	Gas	230
General	Sewer	432
Debt service	General	6,517
Water	Gas	691,642
		<u>\$ 729,023</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

F. Interfund Transfers

Transfers between the primary government funds during the year were as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amounts</u>
Water	Debt service	\$ 216,716
Sewer	Debt service	216,716
General	Grant	277,373
General	Street	294,454
		<u>\$ 1,005,259</u>

The water and sewer funds made transfers to the debt service fund to fund debt principal and interest payments. The general fund made a transfer to the grant fund to increase assets and avoid a deficit fund balance in the grant fund. The general fund made a transfer to the street fund to erase the deficit fund balance and close out the street fund.

G. Restatement of Fund Balance

Beginning fund balance for the grant fund and beginning net position for governmental activities were restated for the correction of an accounts receivable balance from a prior year. Beginning net position for governmental activities was also restated for the addition of a new fund in the prior year.

	<u>Grant Fund</u>	<u>Foundation For Community Projects</u>	<u>Governmental Activities</u>
Prior year ending fund balance as reported	\$ 14,812	\$ -	\$ 20,227,935
Closing of street fund	-	-	-
Correction of receivable balance in grant fund	(30,000)	-	(30,000)
Prior year net change in net position/fund balance	-	17,314	17,314
Restated Beginning Fund Balance	<u>\$ (15,188)</u>	<u>\$ 17,314</u>	<u>\$ 20,215,249</u>

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Pension Plan

Texas Municipal Retirement System

Plan Description

The City participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by TMRS. TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the "TMRS Act") as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of TMRS with a six-member Board of Trustees (the "Board"). 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 that can be obtained at www.tmrs.com.

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

Benefits Provided

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

At retirement, the 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

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

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 percent of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	<u>2019</u>	<u>2018</u>
Employee deposit rate	5.00%	5.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/25	60/5, 0/25
Updated service credit	100% Repeating	100% Repeating
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled, to but not yet receiving, benefits	53
Active employees	<u>72</u>
Total	<u>175</u>

Contributions

The contribution rates for employees in TMRS are either five percent, six percent, or seven percent of employee gross earnings, and the City-matching percentages are either 100 percent, 150 percent, or 200 percent, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The 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 five percent of their annual gross earnings during the fiscal year. The contribution rates for the City were 8.45 percent and 8.01 percent in calendar years 2018 and 2019, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2019 were \$262,992, which were equal to the required contributions.

Net Pension Liability

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

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

Actuarial Assumptions

The TPL in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109 percent and female rates multiplied by 103 percent. 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 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109 percent and female rates multiplied by 103 percent with a three-year set-forward for both males and females. In addition, a three percent 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 three percent floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and annuity purchase rate are based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, TMRS adopted the EAN actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary 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).

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Domestic Equity	17.50%	4.30%
International Equity	17.50%	6.10%
Core Fixed Income	10.00%	1.00%
Non-Core Fixed Income	20.00%	3.39%
Real Return	10.00%	3.78%
Real Estate	10.00%	4.44%
Absolute Return	10.00%	3.56%
Private Equity	5.00%	7.75%
Total	100.00%	

Discount Rate

The discount rate used to measure the TPL was 6.75 percent. 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 TPL.

Changes in the NPL

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (A) - (B)</u>
Changes for the year:			
Service cost	\$ 350,254	\$ -	\$ 350,254
Interest	869,227	-	869,227
Difference between expected and actual experience	(232,589)	-	(232,589)
Changes of assumptions	-	-	-
Contributions - employer	-	273,788	(273,788)
Contributions - employee	-	162,005	(162,005)
Net investment income	-	(382,232)	382,232
Benefit payments, including refunds of employee contributions	(651,239)	(651,239)	-
Administrative expense	-	(7,392)	7,392
Other changes	-	(387)	387
Net Changes	335,653	(605,457)	941,110
Balance at December 31, 2017	13,027,929	12,769,267	258,662
Balance at December 31, 2018	\$ 13,363,582	\$ 12,163,810	\$ 1,199,772

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

Sensitivity of the NPL to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability/(Asset)	\$ 3,212,209	\$ 1,199,772	\$ (422,366)

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2019, the City recognized pension expense of \$358,185.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 8,492	\$ 385,248
Changes in actuarial assumptions	2,694	-
Difference between projected and actual investment earnings	660,436	-
Contributions subsequent to the measurement date	187,060	-
Total	\$ 858,682	\$ 385,248

\$187,060 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 NPL for the fiscal year ending September 30, 2020. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30	Pension Expense
2020	\$ 100,180
2021	(54,770)
2022	(2,749)
2023	243,713
Total	\$ 286,374

D. Other Postemployment Benefits

TMRS – Supplemental Death Benefit

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers 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 member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a five percent interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SDBF during the year.

Benefits

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). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated). Participation in the SDBF as of December 31, 2018 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	28
Inactive employees entitled to, but not yet receiving, benefits	10
Active employees	72
Total	<u>110</u>

Total OPEB Liability

The City's total OPEB liability of \$187,280 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

Actuarial Assumptions and Other Inputs

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:

Inflation	2.50%
Salary increases	3.50% to 10.50% including inflation
Discount rate	3.71%*
Retirees' share of benefit-related costs	Zero
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
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 rate are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

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

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period December 31, 2010 to December 31, 2014.

Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service cost	\$ 8,748
Interest	6,382
Difference between expected and actual experience	(2,208)
Changes of assumptions	(13,104)
Benefit payments*	(1,944)
Net Changes	(2,126)
Beginning balance	189,406
Ending Balance	\$ 187,280

* Benefit payments are treated as being equal to the employer's yearly contributions for retirees due to the SDBF being considered an unfunded OPEB plan under GASB 75.

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

CITY OF NAVASOTA, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2019

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
City's Total OPEB Liability	\$ 222,671	\$ 187,280	\$ 159,807

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2019, the City recognized OPEB expense of \$14,967. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ \$ 1,855
Changes in actuarial assumptions	9,742	11,017
Contributions subsequent to the measurement date	1,635	-
Total	\$ 11,377	\$ 12,872

\$1,635 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2020.

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

Year Ended September 30	OPEB Expense Amount
2020	\$ (163)
2021	(163)
2022	(163)
2023	(163)
2024	(1,800)
Thereafter	(678)
Total	\$ (3,130)

E. Firemen's Relief and Retirement Fund

Volunteer firefighters are eligible to participate in the volunteer firefighter pension plan, Firemen's Relief and Retirement Fund (the "Fund"), created under the Texas Local Firefighters Retirement Act. The City acts as administrator for the Fund, which is included as a fiduciary fund in this report, the board of fireman service fund. For more information, contact the Navasota Volunteer Fire Department, PO Box 910, Navasota, Texas, 77868; telephone 936-825-6490.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NAVASOTA, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 1 of 2)
For the Year Ended September 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended	Actual	
Revenues				
Property taxes	\$ 2,182,000	\$ 2,182,000	\$ 1,921,579	\$ (260,421)
Sales taxes	1,816,000	1,816,000	1,767,508	(48,492)
Franchise fees	304,000	304,000	316,738	12,738
Payment in lieu of taxes	1,074,047	1,074,047	1,149,931	75,884
Licenses and permits	106,750	106,750	235,303	128,553
Intergovernmental	196,000	196,000	187,442	(8,558)
Charges for services	2,348,544	2,348,544	2,104,504	(244,040)
Fines and forfeitures	93,000	93,000	99,603	6,603
Investment income	33,000	33,000	52,030	19,030
Fees	549,300	549,300	561,150	11,850
Rents and leases	59,000	59,000	50,994	(8,006)
Other revenues	298,102	298,102	148,908	(149,194)
Total Revenues	9,059,743	9,059,743	8,595,690	(464,053)
Expenditures				
Current:				
General Government				
Vehicle services	115,751	115,751	103,387	12,364
Legislative	602,199	602,199	426,182	176,017
Administration	452,045	452,045	429,770	22,275
Keep Navasota beautiful	3,150	3,150	2,421	729
City hall	384,638	384,638	330,755	53,883
Communications	52,482	52,482	43,291	9,191
Finance	446,098	446,098	419,494	26,604
Human resources	131,987	131,987	114,819	17,168
Technology	404,654	404,654	396,859	7,795
Total General Government	2,593,004	2,593,004	2,266,978	326,026
Public Safety				
Police	1,974,153	1,974,153	1,786,225	187,928
Fire	674,551	674,551	641,681	32,870
Animal control	70,093	70,093	45,618	24,475
Emergency management	2,500	2,500	1,647	853
Total Public Safety	2,721,297	2,721,297	2,475,171	246,126
Public works	856,713	856,713	697,144	159,569
Sanitation	1,052,293	1,052,293	1,058,479	(6,186)
Transportation	81,556	81,556	80,387	1,169

CITY OF NAVASOTA, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)
For the Year Ended September 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended	Actual	
Expenditures (continued)				
Culture and Recreation				
Swimming pool	72,307	72,307	59,614	12,693
Parks	573,621	573,621	530,733	42,888
Library	126,486	126,486	99,152	27,334
Total Culture and Recreation	<u>772,414</u>	<u>772,414</u>	<u>689,499</u>	<u>82,915</u>
Judicial and Courts				
Municipal court	\$ 77,465	\$ 77,465	\$ 72,342	\$ 5,123
Total Judicial and Courts	<u>77,465</u>	<u>77,465</u>	<u>72,342</u>	<u>5,123</u>
Economic Development/Tourism				
Community development	293,027	293,027	270,500	22,527
Tourism	347,520	347,520	190,943	156,577
Total Economic Development/Tourism	<u>640,547</u>	<u>640,547</u>	<u>461,443</u>	<u>179,104</u>
Debt Service:				
Principal	23,410	23,410	23,410	-
Interest and fiscal charges	7,366	7,366	7,366	-
Total Debt Service	<u>30,776</u>	<u>30,776</u>	<u>30,776</u>	<u>-</u>
Total Expenditures	<u>8,826,065</u>	<u>8,826,065</u>	<u>7,832,219</u>	<u>993,846</u>
Excess of Revenues Over Expenditures	<u>233,678</u>	<u>233,678</u>	<u>763,471</u>	<u>529,793</u>
Other Financing Sources (Uses)				
Transfers in	289,357	289,357	-	(289,357)
Transfers (out)	(658,215)	(658,215)	(571,827)	86,388
Total Other Financing Sources (Uses)	<u>(368,858)</u>	<u>(368,858)</u>	<u>(571,827)</u>	<u>(202,969)</u>
Net Change in Fund Balance	<u>\$ (135,180)</u>	<u>\$ (135,180)</u>	191,644	<u>\$ 326,824</u>
Beginning fund balance			<u>3,822,386</u>	
Ending Fund Balance			<u>\$ 4,014,030</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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CITY OF NAVASOTA, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2019

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 325,015	\$ 384,960	\$ 378,974	\$ 334,882
Interest (on the total pension liability)	751,945	805,224	825,090	850,106
Difference between expected and actual experience	68,513	111,420	(130,123)	(288,906)
Changes in assumptions	-	35,350	-	-
Benefit payments, including refunds of employee contributions	(374,279)	(454,372)	(772,826)	(589,750)
Net Change in Total Pension Liability	771,194	882,582	301,115	306,332
Beginning total pension liability	10,766,706	11,537,900	12,420,482	12,721,597
Ending Total Pension Liability	\$ 11,537,900	\$ 12,420,482	\$ 12,721,597	\$ 13,027,929
Plan Fiduciary Net Position				
Contributions - employer	\$ 292,345	\$ 296,093	\$ 264,786	\$ 265,888
Contributions - employee	178,695	194,033	176,760	157,518
Net investment income	586,448	16,121	740,920	1,574,813
Benefit payments, including refunds of employee contributions	(374,279)	(454,372)	(772,826)	(589,750)
Administrative expense	(6,122)	(9,821)	(8,372)	(8,166)
Other	(503)	(485)	(451)	(415)
Net Change in Plan Fiduciary Net Position	676,584	41,569	400,817	1,399,888
Beginning plan fiduciary net position	10,250,409	10,926,993	10,968,562	11,369,379
Ending Plan Fiduciary Net Position	\$ 10,926,993	\$ 10,968,562	\$ 11,369,379	\$ 12,769,267
Net Pension Liability	\$ 610,907	\$ 1,451,920	\$ 1,352,218	\$ 258,662
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.71%	88.31%	89.37%	98.01%
Covered Payroll	\$ 3,573,908	\$ 3,880,650	\$ 3,535,208	\$ 3,150,351
Net Pension Liability as a Percentage of Covered Payroll	17.09%	37.41%	38.25%	8.21%

*Only five years of information are currently available. The City will build this schedule over the next five-year period.

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Measurement
Year*
2018

\$	350,254
	869,227
	(232,589)
	-
	(651,239)
	335,653
	13,027,929
\$	13,363,582

\$	273,788
	162,005
	(382,232)
	(651,239)
	(7,392)
	(387)
	(605,457)
	12,769,267

\$	12,163,810
----	------------

\$	1,199,772
----	-----------

91.02%

\$	3,240,094
----	-----------

37.03%

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CITY OF NAVASOTA, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2019

	Fiscal Year*			
	2015	2016	2017	2018
Actuarially determined contribution	\$ 286,979	\$ 275,440	\$ 263,149	\$ 271,390
Contributions in relation to the actuarially determined contribution	286,979	275,440	263,149	271,390
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,697,581	\$ 3,657,514	\$ 3,224,052	\$ 3,210,957
Contributions as a percentage of covered payroll	7.76%	7.53%	8.16%	8.45%

*Only five years of information is currently available. The City will build this schedule over the next five-year period.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	10 year smoothed market, 15% soft corridor
Inflation	2.5%
Salary increases	3.5% to 10.5% 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 2018 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.

3. Other Information:

There were no benefit changes during the year.

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Fiscal Year*	
2019	

\$	262,992
----	---------

	262,992
\$	-

\$	3,233,937
----	-----------

8.13%

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CITY OF NAVASOTA, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)
For the Year Ended September 30, 2019

	Measurement Year*	
	2017	2018
Total OPEB Liability		
Service cost	\$ 7,246	\$ 8,748
Interest (on the total OPEB liability)	6,269	6,382
Difference between expected and actual experience	-	(2,208)
Change of assumptions	14,295	(13,104)
Benefit payments	(1,260)	(1,944)
Net Change in Total OPEB Liability	26,550	(2,126)
Beginning total OPEB liability	162,856	189,406
Ending Total OPEB Liability	\$ 189,406	\$ 187,280
Covered Payroll	\$ 3,150,351	\$ 3,240,094
Total OPEB Liability as a Percentage of Covered Payroll	6.01%	5.78%

*Only two years of information is currently available. The City will build this schedule over the next eight-year period.

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50% to 10.50% including inflation
Discount rate	3.71%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustments with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality - 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.

Other Information:

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

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

Change in assumptions is the annual change in the municipal bond index rate.

There were no benefit changes during the year.

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COMBINING STATEMENTS AND SCHEDULES

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CITY OF NAVASOTA, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

For the Year Ended September 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive Positive (Negative)
	Original Budget	Budget as Amended	Actual	
<u>Revenues</u>				
Property taxes	\$ -	\$ -	\$ 386,959	\$ 386,959
Investment earnings	-	-	521	521
Total Revenues	-	-	387,480	387,480
<u>Expenditures</u>				
Current:				
Principal	570,000	570,000	570,000	-
Interest and fiscal charges	387,000	387,000	386,631	369
Total Expenditures	957,000	957,000	956,631	369
(Deficiency) of Revenues (Under) Expenditures	(957,000)	(957,000)	(569,151)	387,849
<u>Other Financing Sources (Uses)</u>				
Transfers in	957,000	957,000	433,432	(523,568)
Transfers (out)	(100,000)	(100,000)	-	100,000
Total Other Financing Sources	857,000	857,000	433,432	(423,568)
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	(135,719)	<u>\$ (35,719)</u>
Beginning fund balance			372,479	
Ending Fund Balance			<u>\$ 236,760</u>	

CITY OF NAVASOTA, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2019

Special Revenue Funds				
		Foundation For	Hotel/Motel	Cemetery
	Streets	Community Projects	Occupancy Tax	Operations
<u>Assets</u>				
Cash	\$ -	\$ 18,519	\$ 601,965	\$ 230,397
Pooled investments	-	-	-	139,404
Total Assets	\$ -	\$ 18,519	\$ 601,965	\$ 369,801
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 26,837
Due to other funds	-	-	28,800	-
Deficit claim on cash	-	-	-	-
Total Liabilities	-	-	28,800	26,837
<u>Fund Balances</u>				
Restricted for:				
Tourism	-	-	573,165	-
Cemetery	-	-	-	342,964
Total Fund Balances	-	18,519	573,165	342,964
Total Liabilities and Fund Balances	\$ -	\$ 18,519	\$ 601,965	\$ 369,801

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Permanent Fund	Total Nonmajor Governmental Funds
Cemetery Permanent	
\$ -	\$ 850,881
360,587	499,991
<u>\$ 360,587</u>	<u>\$ 1,350,872</u>
\$ -	\$ 26,837
951	29,751
14,493	14,493
<u>15,444</u>	<u>71,081</u>
-	573,165
345,143	688,107
<u>345,143</u>	<u>1,279,791</u>
<u>\$ 360,587</u>	<u>\$ 1,350,872</u>

CITY OF NAVASOTA, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

		Special Revenue Funds			
		Streets	Foundation For Community Projects	Hotel/Motel Occupancy Tax	Cemetery Operations
<u>Revenues</u>					
Other taxes		\$ -	\$ -	\$ 162,823	\$ -
Investment earnings		-	37	1,169	3,764
Fees		-	1,168	-	34,305
Total Revenues		<u>-</u>	<u>1,205</u>	<u>163,992</u>	<u>38,069</u>
<u>Expenditures</u>					
General government		-	-	-	1,930
Economic development/tourism		-	-	140,000	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>140,000</u>	<u>1,930</u>
Excess of Revenues Over Expenditures		<u>-</u>	<u>1,205</u>	<u>23,992</u>	<u>36,139</u>
<u>Other Financing (Uses)</u>					
Transfers in		294,454	-	-	-
Net Change in Fund Balances		294,454	1,205	23,992	36,139
Beginning fund balances		(294,454)	17,314	549,173	306,825
Ending Fund Balances		<u>\$ -</u>	<u>\$ 18,519</u>	<u>\$ 573,165</u>	<u>\$ 342,964</u>

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Permanent Fund	Total Nonmajor Governmental Funds
Cemetery Permanent	
\$ -	\$ 162,823
4,736	9,706
-	35,473
<u>4,736</u>	<u>208,002</u>
-	1,930
-	140,000
<u>-</u>	<u>141,930</u>
<u>4,736</u>	<u>66,072</u>
-	294,454
4,736	360,526
340,407	919,265
<u>\$ 345,143</u>	<u>\$ 1,279,791</u>

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**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 6. **AGENDA DATE:** June 8, 2020

PREPARED BY: Jose Coronilla, Director of Streets and
Drainage

APPROVED BY: BS

ITEM: Consideration and possible action on approval of Change Order No. 1 for the Railroad Street Parking Lot and Drainage Project.

ITEM BACKGROUND:

Due to the Railroad Street Storm Sewer Extension Project (Railroad Street Phase II) changing scope (extending the sidewalk) elements of the Drainage and Parking Lot Project were modified to meet the new design of the Extension Project. This includes replacing the old storm sewer at Washington and Railroad and modification of the 7' x 7' box to accept the new pipe.

BUDGETARY AND FINANCIAL SUMMARY:

Original Bid Amount: **\$1,009,541.90**

Change Order No.1 Amount: **\$2,322**

New Project Amount: **\$1,011,863.90**

STAFF RECOMMENDATION:

Staff recommends the approval of Change Order No. 1 for the Railroad street Parking Lot and Drainage Project in the amount of \$2,322 to Brazos Paving Inc.

ATTACHMENTS:

1. Change Order No. 1 Railroad Street Parking Lot & Drainage Project

City of Navasota
Railroad Street Parking Lot & Drainage Improvements Project
Bid Tabulation
Change Order #1



Texas Firm Registration Numbers
Engineering F-2214 & Surveying 100410
San Antonio/Laredo/Bryan

Owner: **City of Navasota**
attn: Brad Stafford
200 E. McAlpine
Navasota, Texas 77869

Contractor: **Brazos Paving, Inc.**
attn: Billy Prewitt
PO Box 714
Bryan, TX, 77806

Description of Change:

BPI, the contractor for the Railroad St. Drainage and Parking Lot project is requesting a change order in the amount of \$2,322.00. Due to the Railroad Street Storm Sewer Extension Project changing scope (extending the sidewalk) elements of the Drainage and Parking Lot project were modified to meet the new design of the extension project. This includes replacing an old stone storm sewer at Washington and Railroad St. for a total of \$5432 and modification of the 7'x7' box to accept the new pipe for a total of \$650 along with demo of the stone pipe for \$1050. Grading modifications to improve the parking lot at the creek were made for a total of \$1422.50. Additional concrete is being placed to improve the driveway at Circle P Antiques for a cost of \$1477.50. Railroad St. at Washington will remain closed for the construction under the extension project so the change order includes leasing of the fencing at \$870 and the area will remain unfinished due to changes in the sidewalk/street layout so the reductions of the existing of the contract in the amount of \$8736 total \$2,322.00.

Item No.	Description	Estimated Quantity	Unit	Unit Price	Extension
General Items					
1	Mobilization & Overhead	1	LS	\$ 65,000.00	\$ 65,000.00
2	Storm Water Pollution Prevention Plan, File Notice of Intent with TCEQ, Maintain Records	1	LS	\$ 3,800.00	\$ 3,800.00
3	Traffic Control	1	LS	\$ 12,260.00	\$ 12,260.00
General Items Subtotal					\$ 81,060.00
Demolition & Repair					
4	Demolish, Remove, & Properly Dispose of Existing Sidewalk, All Thicknesses	15	SY	\$ 22.50	\$ 337.50
5	Furnish & Install Sidewalk, 4" Depth	15	SY	\$ 54.00	\$ 810.00
6	Demolish, Remove, & Properly Dispose of Existing Concrete Stairs and Wooden Handrailing at Existing Loading Dock	1	LS	\$ 1,200.00	\$ 1,200.00
7	Demolish, Remove, & Properly Dispose of Existing Pavement, All Types, All Thicknesses	424	SY	\$ 6.00	\$ 2,544.00
8	Furnish & Install Concrete Pavement, Railroad Street, 6" Depth	76	SY	\$ 98.50	\$ 7,486.00
9	Furnish & Install Asphalt Pavement, SH105, 4" Depth	155	SY	\$ 95.00	\$ 14,725.00
10	Furnish & Install Concrete Pavement, SH105, 7" Depth, High Early Concrete (3,200 PSI in 24H)	155	SY	\$ 90.00	\$ 13,950.00
11	Demolish, Remove, & Properly Dispose of Existing Concrete Curb & Gutter	71	LF	\$ 15.00	\$ 1,065.00
12	Furnish & Install Standard Concrete Curb and Gutter	41	LF	\$ 20.00	\$ 820.00
13	Demolish, Remove, & Properly Dispose of Existing 36" Storm Sewer	470	LF	\$ 20.00	\$ 9,400.00
14	Demolish, Remove, & Properly Dispose of Existing 24" Storm Sewer	25	LF	\$ 20.00	\$ 500.00
15	Demolish, Remove, & Properly Dispose of Existing Storm Sewer Manhole & Junction Box	1	EA	\$ 1,200.00	\$ 1,200.00
16	Demolish, Remove, & Properly Dispose of Existing Gate Inlets	5	EA	\$ 1,000.00	\$ 5,000.00
Demolition & Repair Subtotal					\$ 59,037.50
Railroad Street Parking Lot					
17	Subgrade Preparation	760	CY	\$ 26.70	\$ 20,292.00
18	Topsoil for Replacement in All Non-Paved Areas	150	CY	\$ 35.00	\$ 5,250.00
19	6" Thick Concrete Pavement	2,025	SY	\$ 57.25	\$ 115,931.25
20	5" Thick Concrete Pavement	109	SY	\$ 54.00	\$ 5,886.00
21	4" Thick Concrete Sidewalk	100	SY	\$ 58.50	\$ 5,850.00
22	4" Thick Decomposed Granite	93	SY	\$ 65.00	\$ 6,045.00
23	ADA Accessible Parking Sign	2	EA	\$ 466.10	\$ 932.20
24	"Exit Only" Sign	2	EA	\$ 466.10	\$ 932.20
25	Parking Wheel Stop	5	EA	\$ 88.50	\$ 442.50
26	ADA Ramp	2	EA	\$ 850.00	\$ 1,700.00
27	Brick Pavers at Driveway	27	SY	\$ 146.25	\$ 3,948.75
28	Pavement Striping & Markings	1	LS	\$ 2,141.70	\$ 2,141.70
Parking Lot Pavement Subtotal					\$ 169,351.60
Utilities					
29	4-4" Schedule 40 PVC Telecommunications Conduit	435	LF	\$ 36.80	\$ 16,008.00
30	1-3" Schedule 40 PVC Electrical Conduit	212	LF	\$ 16.00	\$ 3,392.00
31	2-4" Schedule 40 PVC Electrical Conduit	380	LF	\$ 48.00	\$ 18,240.00
32	1-3" Schedule 80 PVC Electrical Conduit	30	LF	\$ 20.00	\$ 600.00
33	Parking Lot Irrigation: Connect to Existing Water Line, Install Meter, Sleeves, Etc.	1	LS	\$ 4,000.00	\$ 4,000.00
34	Parking Lot Site Lighting: Pull Box, Lightpoles & Bases, Etc.	1	LS	\$ 44,240.00	\$ 44,240.00
35	Relocate Existing A/C Units to the Existing Loading Dock	2	EA	\$ 3,000.00	\$ 6,000.00

36	Demolish, Remove, & Properly Dispose of Sanitary Sewer Manhole, 8' Depth	1	EA	\$ 1,500.00	1,500.00
37	Furnish & Install Sanitary Sewer Manhole, 8' Depth	1	EA	\$ 5,000.00	5,000.00
38	Sanitary Sewer Bypass Pumping	1	LS	\$ 4,000.00	4,000.00
39	Demolish, Remove, & Properly Dispose of 10" PVC Sanitary Sewer Line	17	LF	\$ 25.00	425.00
40	Furnish & Install 10" PVC Sanitary Sewer Line, ASTM D3034 SDR26	17	LF	\$ 125.00	2,125.00
41	Adjustment/Re-Location of Water Lines (Main Line)	2	EA	\$ 3,000.00	6,000.00

Utilities and Landscaping Subtotal

\$15,121.00

Drainage Improvements

42	Excavation & Removal of Spoils	3,630	CY	\$ 10.00	36,300.00
43	Pre-Cast 7' x 7' Reinforced Concrete Box Culvert	438	LF	\$ 932.10	408,259.80
44	10'x5' Junction Box on Railroad St. at Washington Ave.	1	EA	\$ 8,500.00	8,500.00
45	Outfall at Cedar Creek including Headwall & Wingwalls	1	EA	\$ 12,000.00	12,000.00
46	Rock Riprap at Cedar Creek Outfall (18" Min. Diameter Stones Hand Placed)	21	SY	\$ 85.00	1,785.00
47	Handrail at Storm Sewer Outfall	1	LS	\$ 2,700.00	2,700.00
48	Curlex I Erosion Control Blanket at Cedar Creek Outfall	180	SY	\$ 10.00	1,800.00
49	15' Wide Curb Inlet on Railroad St. at Washington Ave.	2	EA	\$ 6,800.00	13,600.00
50	10' Wide Curb Inlet at Parking Lot	1	EA	\$ 5,400.00	5,400.00
51	Grate Inlet, Neenah Foundry R-4990-HX (24" Section) (Or Approved Equal)	5	EA	\$ 3,200.00	16,000.00
52	18" RCP, Structural Backfill	22	LF	\$ 85.00	1,870.00
53	24" RCP, Structural Backfill	6	LF	\$ 97.00	582.00
54	30" RCP, Structural Backfill	47	LF	\$ 118.00	5,546.00
55	Trench & Excavation Protective System(s)	1	LS	\$ 800.00	800.00

Drainage Improvements Subtotal

\$15,142.80

TOTAL BASE COST

\$36,121.00

Alternate No. 1: Telecommunications Infrastructure

1	Remove Existing Pavement and Replace with 6" Concrete	20	SY	\$ 180.00	\$ 3,600.00
2	4-4" Schedule 40 PVC Telecommunications Conduit	12	LF	\$ 45.00	\$ 540.00
3	2-4" Schedule 40 PVC Telecommunications Conduit	44	LF	\$ 40.00	\$ 1,760.00
4	Manhole, 6'X8'X7'H	2	EA	\$ 22,000.00	\$ 44,000.00
5	Riser at Existing Utility Pole	2	EA	\$ 4,500.00	\$ 9,000.00
6	Guy Wire at Existing Utility Pole	2	EA	\$ 1,500.00	\$ 3,000.00
7	Remove Existing Utility Pole and Guy Wire	1	EA	\$ 800.00	\$ 800.00

Alternate No. 1 Construction Cost

\$32,700.00

Total Construction Cost w/ Alternate No. 1

\$ 998,821.90

Alternate No. 2: Electrical Infrastructure

1	Conduit Installation by Bore or Open Cut	60	LF	\$ 65.00	\$ 3,900.00
2	1-3" Schedule 40 PVC Electrical Conduit	102	LF	\$ 35.00	\$ 3,570.00
3	1-3" Schedule 80 PVC Electrical Conduit	60	LF	\$ 40.00	\$ 2,400.00
4	Remove Existing Utility Pole	1	EA	\$ 850.00	\$ 850.00

Alternate No. 2 Construction Cost

\$10,720.00

Total Construction Cost w/ Alternate No. 2

\$ 946,841.90

ORIGINAL CONTRACT - TOTAL CONSTRUCTION COST w/ ALTERNATES 1&2

\$ 1,009,541.90

Quantity Changes

7	Demolish, Remove, & Properly Dispose of Existing Pavement, All Types, All Thicknesses - Add 26 sqyds	26	SY	\$ 6.00	\$ 156.00
8	Furnish & Install Concrete Pavement, Railroad Street, 6" Depth - Deduct 76 sqyds	-76	SY	\$ 98.50	\$ (7,486.00)
8	Furnish & Install Concrete Pavement, Railroad Street, 6" Depth - Add 15 sqyds Circle P Antiques	15	SY	\$ 98.50	\$ 1,477.50
53	24" RCP, Structural Backfill - Add 56ft replace old stone storm sewer pipe	56	LF	\$ 97.00	\$ 5,432.00
				Subtotal	\$ (420.50)

New Items

	Modify 7x7' RCB to accept 24" pipe in lieu of 12"	1	LS	\$ 650.00	\$ 650.00
	Install 6" to curb height at back of parking lot adjacent to railroad (for grading)	50	LF	\$ 2.25	\$ 112.50
	Raise grade at north end of parking lot (to enhance drivability/grading)	1	LS	\$ 1,310.00	\$ 1,310.00
	Not Pouring 15' Inlet tops (change in RR St. Extension Project)	-2	EA	\$ 625.00	\$ (1,250.00)
	Demo existing stone storm sewer pipe	30	LF	\$ 35.00	\$ 1,050.00
	Temporary Fencing Rental	2	MO	\$ 435.00	\$ 870.00
				Subtotal	\$ 2,742.50

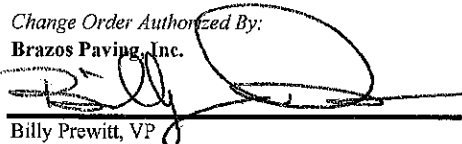
Total Change Order #1	\$ 2,322.00
Percentage of Original Contract	0.23%
Revised Contract Amount	\$ 1,011,863.90

Time Extension Requested for this Contract Change

10 Calendar Days

Change Order Authorized By:

Brazos Paving, Inc.



Billy Prewitt, VP

6/1/2020

Date

City of Navasota

Brad Stafford, City Manager

Date

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 7. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Conduct a public hearing for the purpose of receiving public comments and testimony regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.

ITEM BACKGROUND:

The City received a petition for annexation from Miriah Cunneen on behalf of Anthony J. Cunneen requesting voluntary annexation that consists one (1) tract of land containing 9.063 acres. The area proposed for annexation is located on and along the western City limits line adjacent to Fairway Drive.

On May 26, 2020 Resolution No. 671-20 was passed setting a date,time and place for a public hearing as well as approving the attached service plan agreement.

Public hearing opened at _____p.m.

Public hearing closed at _____p.m.

BUDGETARY AND FINANCIAL SUMMARY:

none

STAFF RECOMMENDATION:

Staff recommends holding a public hearing for the purpose of receiving public comments and testimony regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas

ATTACHMENTS:

1. Service Plan
2. Area Map

EXHIBIT "B"

CITY OF NAVASOTA TEXAS

ANNEXATION SERVICE PLAN AGREEMENT

Introduction:

Pursuant to the Local Government Code, Chapter 43, Section 43.0672, the City of Navasota has prepared this service plan agreement for the delivery of municipal services to the territory being proposed for annexation to the City. The area proposed for annexation consists of one tract of land containing a total of 9.063 acres. The area proposed for annexation is located on and along the western city limits line. The annexation of these properties is requested by Miriah Cunneen on behalf of the owner Anthony J. Cunneen, by a petition dated May 5, 2020. The property boundaries are contiguous with the existing city limits and are entirely within the City's extraterritorial jurisdiction (ETJ). There are no industrial businesses in this area. The land is Agricultural Open (AO) in all areas and is adjacent to the municipal airport.

FOR SERVICES ON THE EFFECTIVE DATE OF ANNEXATION:

1. POLICE PROTECTION

The City of Navasota, Texas, and its Police Department will provide police protection to the newly annexed area at the same or similar level of service now being provided to other areas of the City of Navasota, Texas, with similar topography, land use and population density within the newly annexed area.

2. FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES

The City of Navasota, Texas, is presently serviced by the Navasota Fire Department, which will provide fire protection and emergency medical services to the newly annexed tract at the same or similar level of service now being provided to other areas of the City of Navasota, Texas, with similar topography, land use and population density within the City.

3. SOLID WASTE COLLECTION

At the present time the City of Navasota, Texas, is using a franchised contractor for collection of solid waste and refuse within the city limits of the City of Navasota, Texas. Upon payment of any required deposits and the agreements to pay lawful service fees and charges, solid waste collection will be provided to citizens in the newly annexed area to the extent that the City's contractor has access to the area to be serviced.

4. MAINTENANCE OF WATER AND WASTE WATER FACILITIES

Any and all water and wastewater facilities owned or maintained by the City of Navasota, Texas, and situated in the area at the time of the proposed annexation shall continue to be maintained by the City of Navasota, Texas. Any and all water facilities

which may be acquired subsequent to the annexation of the proposed area shall be maintained by the City of Navasota, Texas, to the extent of its ownership. The now existing water and wastewater mains at their existing locations shall be available for point of use extension based upon the current City's standard water and wastewater extension policies now existing or as may be amended.

5. MAINTENANCE OF ROADS AND STREETS

The City Council of the City of Navasota, Texas, is not aware of the existence of any roads or streets now located in the area proposed for annexation. In the event any such roads or streets do exist and are public facilities owned by or dedicated to the City of Navasota, Texas, the City will maintain such areas to the same extent and degree that it maintains roads and streets and other similar facilities of the City of Navasota, Texas. Any and all roads or streets which have been dedicated to and accepted by the City of Navasota, Texas, or which are owned by the City of Navasota, Texas, shall be maintained to the same degree and extent that other roads and streets are maintained in areas with similar topography, land use and population density. Any and all lighting of road and streets which may be positioned in a right-of-way, roadway or utility company easement shall be maintained by the applicable utility company servicing the City of Navasota, Texas, pursuant to the rules, regulations and fees of such utility.

6. MAINTENANCE OF PARKS PLAYGROUNDS AND SWIMMING POOLS

The City Council of the City of Navasota, Texas, is not aware of the existence of any parks, playgrounds or public swimming pools now located in the area proposed for annexation. In the event any such parks, playgrounds or swimming pools do exist and are public facilities, the City of Navasota, Texas, will maintain such areas to the same extent and degree that it maintains parks, playgrounds and swimming pools and other similar areas of the City now incorporated in the City of Navasota, Texas.

7. MAINTENANCE OF ANY PUBLICLY OWNED FACILITY BUILDING OR MUNICIPAL SERVICE

The City Council of the City of Navasota, Texas, is not aware of the existence of any publicly owned facility, building or other municipal service now located in the area proposed for annexation. In the event any such publicly owned facility, building or municipal service does exist and are public facilities, the City of Navasota, Texas, will maintain such areas to the same extent and degree that it maintains publicly owned facilities, buildings or Municipal services of the City now incorporated in the City of Navasota, Texas.

CONSTRUCTION OF ANY CAPITAL IMPROVEMENTS TO BEGIN WITHIN 2-1/2 YEARS:

1. POLICE PROTECTION FIRE PROTECTION & SOLID WASTE COLLECTION

The City Council of the City of Navasota, Texas, finds and determines it to be unnecessary to acquire or construct any capital improvement within 2-1/2 years of the

effective date of the annexation of the particular annexed area for the purposes of providing police

protection, fire protection or solid waste collection. The City Council finds and determines that it has at the present time adequate facilities to provide the same type, kind and level of protection and service which is presently being administered to other areas already incorporated in the City of Navasota, Texas, with the same or similar topography, land use and population density.

2. WATER FACILITIES

For the next 2-h years the City Council of the City of Navasota, Texas, believes that City water and wastewater mains exist for points of connection for serviceable extensions to provide water and wastewater service within the area to be annexed pursuant to the City's standard water extension policies now in existence or as may be amended by the City Council.

3. ROADS AND STREETS

Maintenance of properly dedicated roads and streets will be consistent with the maintenance provided by the City to other roads and streets in areas of similar topography, land use and population density.

4. MAINTENANCE OF PARKS PLAYGROUNDS AND SWIMMING POOLS AND THE MAINTENANCE OF ANY OTHER PUBLICLY OWNED FACILITY BUILDING OR SERVICE

To the extent that it becomes necessary because of development demands, population growth, and a bona fide need, the City Council of the City of Navasota, Texas, will undertake to provide any such facility which it deems necessary to adequately provide for the health and safety of the citizens of the newly incorporated area based upon the standard considerations of topography, land use and population density.

SPECIFIC FINDINGS

The City Council of the City of Navasota, Texas, finds and determines that this proposed Service Plan will not provide any fewer services, and it will not provide a lower level of service in the area proposed to be annexed than were in existence in the proposed area at the time immediately preceding the annexation process.

Furthermore, the City Council of the City of Navasota, Texas, finds and determines the nature of the area is characteristically different from other developed areas within the corporate limits of the City of Navasota, Texas. Consequently, because of the differing characteristics of topography, land use and population density, the service levels which may ultimately be provided in the newly annexed area may differ somewhat from services provided to other areas of the City of Navasota, Texas. These differences are specifically dictated because of differing characteristics of the property and the City of Navasota, Texas, will undertake to perform consistent with this service plan so as to provide this newly annexed area with the same type,

kind and quality of service presently enjoyed by the citizens of the City of Navasota, Texas, who reside in areas of similar topography, land use and population density.

APPROVED on this the 26th day of May, 2020

CITY OF NAVASOTA, TEXAS

BERT MILLER, MAYOR

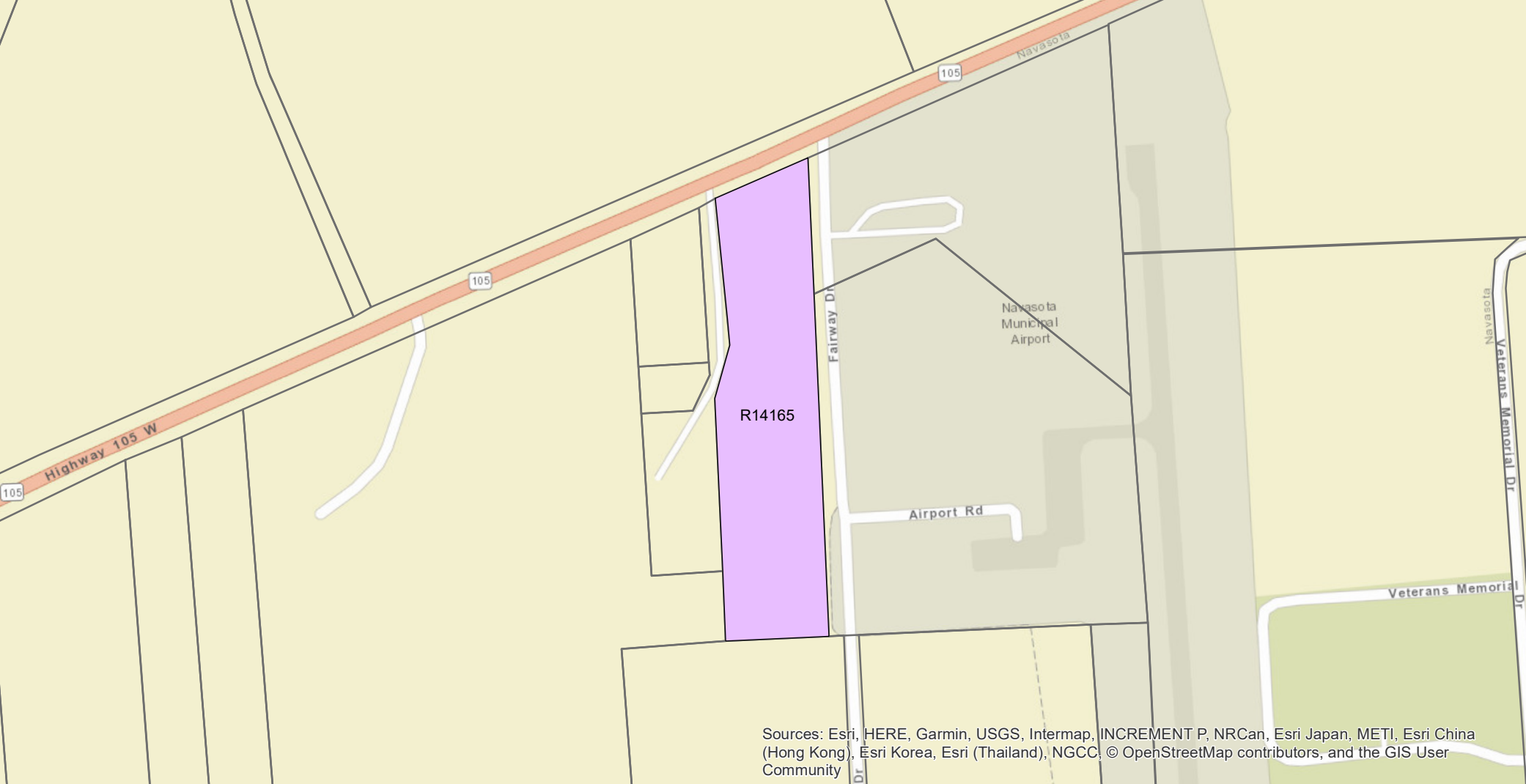
ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

LAND OWNER

A handwritten signature in dark ink, appearing to read 'Miriah', followed by a long horizontal line extending to the right.

Miriah Cunneen (on behalf of Anthony J. Cunneen)



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 8. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Consideration and possible action on the first reading of Ordinance No. 932-20, regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.

ITEM BACKGROUND:

The City received a petition for annexation from Miriah Cunneen on behalf of Anthony J. Cunneen requesting voluntary annexation that consists one (1) tract of land containing 9.063 acres. The area proposed for annexation is located on and along the western City limits line adjacent to Fairway Drive.

BUDGETARY AND FINANCIAL SUMMARY:

none

STAFF RECOMMENDATION:

Staff recommends approval of the first reading of Ordinance No. 932-20, regarding a voluntary annexation request submitted by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063-acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas.

ATTACHMENTS:

1. Ordinance No. 932-20

ORDINANCE NO. 932-20

AN ORDINANCE OF THE CITY OF NAVASOTA, TEXAS FOR THE PURPOSE OF EXTENDING THE BOUNDARY LIMITS OF THE CITY OF NAVASOTA, TEXAS; PROVIDING FOR THE ANNEXATION OF APPROXIMATELY 9.063 ACRES OF LAND, HEREINAFTER MORE SPECIFICALLY DESCRIBED, TO THE CITY OF NAVASOTA, TEXAS FOR ALL MUNICIPAL PURPOSES; FINDING THAT ALL NECESSARY AND REQUIRED LEGAL CONDITIONS HAVE BEEN SATISFIED; PROVIDING THAT SUCH AREA SHALL BECOME A PART OF THE CITY AND THAT THE INHABITANTS THEREOF, IF ANY, SHALL BE ENTITLED TO THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS AND BE BOUND BY THE ACTS AND ORDINANCES NOW IN EFFECT AND TO BE HEREINAFTER ADOPTED; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Navasota, Texas is a Texas home-rule municipality as defined by the Texas Local Government Code; and

WHEREAS, the City Charter and Chapter 43 of the Texas Local Government Code, V.T.C.A., authorize the City of Navasota to annex territory in accordance with the procedures provided for therein; and

WHEREAS, the City of Navasota received a written request from the property owner requesting the annexation of the hereinafter described area; and

WHEREAS, the City desires to annex the area described hereinafter; and

WHEREAS, the hereinafter described area lies within the extraterritorial jurisdiction of the City of Navasota; and

WHEREAS, the area hereinafter described lies adjacent and contiguous to the present boundary limits of the City of Navasota; and

WHEREAS, notice of the appropriate public hearing was published in a newspaper having general circulation in the City of Navasota, Texas and the public hearing was conducted and held in accordance with applicable law; and

WHEREAS, the City of Navasota, Texas and the property owner negotiated and executed a Service Plan Agreement for the extension of municipal services into the area to be annexed; and

WHEREAS, all notices, publication and hearings have been duly given and held as required by law; and

WHEREAS, institution of annexation proceedings occurred within the period of time as prescribed by law; Now Therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS:

Section 1. That the hereinafter described area of land is within the extraterritorial jurisdiction of, and is adjacent to and is contiguous to the present corporate limits of the City of Navasota, Texas, and the same is hereby, annexed to the City of Navasota, Texas for all municipal purposes and the corporate lines and limits of the City of Navasota, Texas are hereby extended to embrace the said area of land, which is described as follows:

All that certain 9.063 Acre tracts of land in the Daniel Tyler Survey, A-55, Grimes County, Texas, being more particularly described in **Exhibit "A"** attached hereto and incorporated herein for all purposes.

Section 2. That the inhabitants, if any, of the property hereby annexed to the City of Navasota, Texas shall be entitled to all the rights and privileges of said citizens of the City of Navasota, Texas, and shall be bound by the acts, ordinances, codes, resolutions and regulations of the City of Navasota, Texas.

Section 3. That the Service Plan Agreement which is attached hereto as **Exhibit "B"** is hereby incorporated herein as part of this Ordinance for all purposes.

Section 4. That the official map and boundaries of the City of Navasota, Texas, heretofore adopted and amended be and is hereby amended so as to include the aforementioned areas as part of the City of Navasota, Texas.

Section 5. That the City Secretary is hereby directed and authorized to perform or cause to be performed all acts necessary to amend the official map of the City of Navasota, Texas to add the territories hereby annexed as required by law.

Section 6. That this Ordinance shall become effective after its passage.

Section 7. That the Mayor is hereby directed and authorized to file a certified copy of this Ordinance in the Office of the County Clerk, and to perform all other acts necessary to notify the appropriate entities of the City's annexation of territories by this Ordinance.

Section 8. If any section, subsection, sentence, phrase, word, paragraph or provision of this Ordinance be found to be illegal, invalid or unconstitutional or if any portion of said property is incapable of being annexed by the City of Navasota, Texas, for any reason whatsoever, the adjudication shall not affect any other section, subsection, sentence, phrase, word, paragraph or provision of this Ordinance or the application of any other section, subsection, sentence, phrase, word, paragraph or provision of any other Ordinance of the City. The City Council declares that it would have adopted the valid portions and applications of this Ordinance and would have annexed the valid property without the invalid part, and as to this end the provisions of this Ordinance are declared to be severable.

Section 9. That the meetings at which this Ordinance was considered and enacted were open to the public as required by the Texas Open Meetings Act, and that notice of the time, place, and subject matter of the meetings was given as required by

the Texas Open Meetings Act.

PASSED ON FIRST READING THIS THE 8TH DAY OF JUNE, 2020.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

PASSED ON SECOND AND FINAL READING THIS THE 22ND DAY OF JUNE, 2020.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

EXHIBIT "A"

Meets & Bounds

BEGINNING at a found 1/2 inch iron rod for the Northeast corner of Tract One, called 2.563 acres, as described in a Deed to Anthony J. Cunneen, et ux (Doc. #: 2020-304752), in the Southeast ROW of FM Highway 105 (120 ft. ROW (111/284, 225/274)), in the West line of a called 12.105 acre tract as described in a Deed to the City of Navasota (462/281) and same being in the West margin of Fairway Drive;

THENCE S 02°50'40" E, 1,417.69 ft., along the West margin of Fairway Drive, a West line of said 12.105 acre Navasota tract (Doc. #: 2020-304752), a West line of a called 20.95 acre tract as described in a Deed to the City of Navasota (182/608) and the East lines of Cunneen's Tracts One, Two and Three (Doc. #: 2020-204752) to a found bold inside a square 1 inch tubing in concrete and at fence corner for the Southeast corner of Tract Three, a Southwest corner of said 20.95 acre Navasota tract and same being in the generally fenced and North line of a called 8.00 acre tract as described in a Deed to Christy Curry Garcia (1230/160);

THENCE S 87°00'37" W, 305.62 ft., along a portion of the generally fenced and North line of said 8.00 acre Garcia tract (1230/160) and the South line of Cunneen's Third Tract (Doc. #: 2020-304752) to a Point on the Southwest edge of an 8 inch treated fence corner post for the Southwest corner thereof and same being a Southeast corner of the residue of Tract Three, called 39.3497 acres, more or less, as described in a Deed to J&H Navasota Development, LLC (Doc. #: 2020-305736), from which a found 1/2 inch iron rod projecting 6 inches and in concrete brs. N 57°30'44" E, 1.29 ft.;

THENCE N 02°50'55" W, 719.10 ft., along the West lines of Cunneen's Tract Three and a portion of Tract Two (Doc. #: 2020-304752), an East line of said 39.3497 acre J&H Navasota Development, LLC tract (Doc. #: 2020305736) and the East line of a called 2.87 acre tract as described in a Deed to Gene Baldobino, Jr. (1503/115) to a found 1/2 inch iron rod for a common corner thereof;

THENCE along the Westerly lines of Cunneen's Tract Two and One (Doc. #: 2020-304752) and the East lines of said 2.87 acre Baldobino tract (1503/115) as follows:

- 1) N 15°24'29" E, 163.52 ft., to a found 1/2 inch iron rod and
- 2) N 06°03'28" W, 437.89 ft., to a found 1/2 inch iron rod for the Northeast corner of said 2.87 acre tract, the Northwest corner of Tract One and same being in the Southeast ROW of State Highway 105;

THENCE N 66°11'45" E, 298.77 ft., along the North line of Cunneen's Tract One (Doc. #: 2020-304752) and the Southeast ROW of State Highway 105 to the **PLACE OF BEGINNING** and containing 9.061 acres of land.

Basis of Bearings & Distances:

Grid North, State Plane Coordinate System of 1983, Central Zone, Leica RTK Network.

EXHIBIT "B"

CITY OF NAVASOTA TEXAS

ANNEXATION SERVICE PLAN AGREEMENT

Introduction:

Pursuant to the Local Government Code, Chapter 43, Section 43.0672, the City of Navasota has prepared this service plan agreement for the delivery of municipal services to the territory being proposed for annexation to the City. The area proposed for annexation consists of one tract of land containing a total of 9.063 acres. The area proposed for annexation is located on and along the western city limits line. The annexation of these properties is requested by Miriah Cunneen on behalf of the owner Anthony J. Cunneen, by a petition dated May 5, 2020. The property boundaries are contiguous with the existing city limits and are entirely within the City's extraterritorial jurisdiction (ETJ). There are no industrial businesses in this area. The land is Agricultural Open (AO) in all areas and is adjacent to the municipal airport.

FOR SERVICES ON THE EFFECTIVE DATE OF ANNEXATION:

1. POLICE PROTECTION

The City of Navasota, Texas, and its Police Department will provide police protection to the newly annexed area at the same or similar level of service now being provided to other areas of the City of Navasota, Texas, with similar topography, land use and population density within the newly annexed area.

2. FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES

The City of Navasota, Texas, is presently serviced by the Navasota Fire Department, which will provide fire protection and emergency medical services to the newly annexed tract at the same or similar level of service now being provided to other areas of the City of Navasota, Texas, with similar topography, land use and population density within the City.

3. SOLID WASTE COLLECTION

At the present time the City of Navasota, Texas, is using a franchised contractor for collection of solid waste and refuse within the city limits of the City of Navasota, Texas. Upon payment of any required deposits and the agreements to pay lawful service fees and charges, solid waste collection will be provided to citizens in the newly annexed area to the extent that the City's contractor has access to the area to be serviced.

4. MAINTENANCE OF WATER AND WASTE WATER FACILITIES

Any and all water and wastewater facilities owned or maintained by the City of Navasota, Texas, and situated in the area at the time of the proposed annexation shall continue to be maintained by the City of Navasota, Texas. Any and all water facilities

which may be acquired subsequent to the annexation of the proposed area shall be maintained by the City of Navasota, Texas, to the extent of its ownership. The now existing water and wastewater mains at their existing locations shall be available for point of use extension based upon the current City's standard water and wastewater extension policies now existing or as may be amended.

5. MAINTENANCE OF ROADS AND STREETS

The City Council of the City of Navasota, Texas, is not aware of the existence of any roads or streets now located in the area proposed for annexation. In the event any such roads or streets do exist and are public facilities owned by or dedicated to the City of Navasota, Texas, the City will maintain such areas to the same extent and degree that it maintains roads and streets and other similar facilities of the City of Navasota, Texas. Any and all roads or streets which have been dedicated to and accepted by the City of Navasota, Texas, or which are owned by the City of Navasota, Texas, shall be maintained to the same degree and extent that other roads and streets are maintained in areas with similar topography, land use and population density. Any and all lighting of road and streets which may be positioned in a right-of-way, roadway or utility company easement shall be maintained by the applicable utility company servicing the City of Navasota, Texas, pursuant to the rules, regulations and fees of such utility.

6. MAINTENANCE OF PARKS PLAYGROUNDS AND SWIMMING POOLS

The City Council of the City of Navasota, Texas, is not aware of the existence of any parks, playgrounds or public swimming pools now located in the area proposed for annexation. [n the event any such parks, playgrounds or swimming pools do exist and are public facilities, the City of Navasota, Texas, will maintain such areas to the same extent and degree that it maintains parks, playgrounds and swimming pools and other similar areas of the City now incorporated in the City of Navasota, Texas.

7. MAINTENANCE OF ANY PUBLICLY OWNED FACILITY BUILDING OR MUNICIPAL SERVICE

The City Council of the City of Navasota, Texas, is not aware of the existence of any publicly owned facility, building or other municipal service now located in the area proposed for annexation. In the event any such publicly owned facility, building or municipal service does exist and are public facilities, the City of Navasota, Texas, will maintain such areas to the same extent and degree that it maintains publicly owned facilities, buildings or Municipal services of the City now incorporated in the City or Navasota, Texas.

CONSTRUCTION OF ANY CAPITAL IMPROVEMENTS TO BEGIN WITHIN 2-1/2 YEARS:

1. POLICE PROTECTION FIRE PROTECTION & SOLID WASTE COLLECTION

The City Council of the City of Navasota, Texas, finds and determines it to be unnecessary to acquire or construct any capital improvement within 2-1/2 years of the

effective date of the annexation of the particular annexed area for the purposes of providing police

protection, fire protection or solid waste collection. The City Council finds and determines that it has at the present time adequate facilities to provide the same type, kind and level of protection and service which is presently being administered to other areas already incorporated in the City of Navasota, Texas, with the same or similar topography, land use and population density.

2. **WATER FACILITIES**

For the next 2-h years the City Council of the City of Navasota, Texas, believes that City water and wastewater mains exist for points of connection for serviceable extensions to provide water and wastewater service within the area to be annexed pursuant to the City's standard water extension policies now in existence or as may be amended by the City Council.

3. **ROADS AND STREETS**

Maintenance of properly dedicated roads and streets will be consistent with the maintenance provided by the City to other roads and streets in areas of similar topography, land use and population density.

4. **MAINTENANCE OF PARKS PLAYGROUNDS AND SWIMMING POOLS AND THE MAINTENANCE OF ANY OTHER PUBLICLY OWNED FACILITY BUILDING OR SERVICE**

To the extent that it becomes necessary because of development demands, population growth, and a bona fide need, the City Council of the City of Navasota, Texas, will undertake to provide any such facility which it deems necessary to adequately provide for the health and safety of the citizens of the newly incorporated area based upon the standard considerations of topography, land use and population density.

SPECIFIC FINDINGS

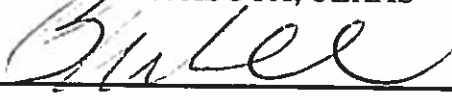
The City Council of the City of Navasota, Texas, finds and determines that this proposed Service Plan will not provide any fewer services, and it will not provide a lower level of service in the area proposed to be annexed than were in existence in the proposed area at the time immediately preceding the annexation process.

Furthermore, the City Council of the City of Navasota, Texas, finds and determines the nature of the area is characteristically different from other developed areas within the corporate limits of the City of Navasota, Texas. Consequently, because of the differing characteristics of topography, land use and population density, the service levels which may ultimately be provided in the newly annexed area may differ somewhat from services provided to other areas of the City of Navasota, Texas. These differences are specifically dictated because of differing characteristics of the property and the City of Navasota, Texas, will undertake to perform consistent with this service plan so as to provide this newly annexed area with the same type,

kind and quality of service presently enjoyed by the citizens of the City of Navasota, Texas, who reside in areas of similar topography, land use and population density.

APPROVED on this the 26th day of May, 2020

CITY OF NAVASOTA, TEXAS



BERT MILLER, MAYOR


ATTEST:



SUSIE M. HOMEYER, CITY SECRETARY



LAND OWNER



Miriah Cunneen (on behalf of Anthony J. Cunneen)

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 9. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Conduct a public hearing for the purpose of receiving public comments and testimony regarding a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.

ITEM BACKGROUND:

City Staff received a development application for the development of Navasota Abstract & Title CO., INC. Per Overlay District requirements a Development plan must be approved before a permit can be issued for construction. The use of the proposed structure is a permitted use listed under the Overlay District's use restrictions.

Public hearing opened at _____p.m.

Public hearing closed at _____p.m.

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends holding a public hearing for the purpose of receiving public comments and testimony regarding a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D ARNOLD, TRACT 5, PAR 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.

ATTACHMENTS:

1. Staff Report
2. Development Plan



City of Navasota Planning and Zoning Commission Staff Report

Date: May 29, 2020

To: Planning and Zoning Commission

From: Lupe Diosdado, Community Development Director

Agenda Item: Navasota Abstract Development Plan

PROPERTY INFORMATION:

PID: R10110

LEGAL DESCRIPTION: A0002. D ARNOLD, TRACT 5, PAR 1

OWNER: FULTZ, JON C,

ADDRESS: 1400 E WASHINGTON AVE, NAVASOTA, TX 77868

ZONING: R-1B/OD

REQUEST:

Conduct a public hearing to receive public comment and testimony regarding a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.

SUMMARY:

City Staff received a development application for the development of Navasota Abstract & Title CO., INC., a professional office. Per Overlay District requirements a Development plan must be approved before a permit can be issued for construction. The use of the proposed structure is a permitted use listed under the Overlay District's use restrictions.

On **May 14, 2020** the Planning and Zoning Commission held a public hearing where the proposed development plan was discussed. P&Z anonymously recommended approval of the development plan as presented.

Overlay District General Standards.

- The establishment of the OD does not repeal the underlying zoning classification applicable to the area contained within the boundaries OD. The requirements of the OD are complementary to the requirements of the underlying zoning district. However, the OD regulations are not applicable to the areas outside the OD but within the underlying zoning district.
- The OD allows residential and certain business uses to occupy the same structure or lot in compliance with applicable restrictions.

- Development plan application and approval is required for all mixed use and business use in the OD. Structures may be erected and occupied, and land may be used only in accordance with the approved development plans.
- OD encourages pedestrian activity on the street frontage.

The proposed development plan meets the intent of the Overlay District Building and Site Standards.

RETAIL MASTER PLAN RELATION:

“Any new construction in this area shall respect the positive image of the established cultural and historic aspects of this district. A drug store, small restaurants, and continued new uses for older homes would be appropriate re-development options. The streetscape could be further enhanced with special paving for pedestrian crosswalks, complete sidewalk routes, and additional street tree plantings. Parking shall be located to the rear of structures when possible, and pedestrian stroll opportunities in the alley ways shall be examined.” *Pg. 5 Retail Master Plan- Old Town Main Street District.*

STAFF RECOMMENDATION:

Staff recommends conducting a public hearing.

AERIAL / STREET VIEW:



LOCATION MAP



PROJECT SCOPE

GENERAL DESCRIPTION

A new freestanding office building for Navasota Abstract & Title Company, Inc. adjacent to and detached from the existing Fultz & Fultz law office building located in Navasota, Texas.

PROJECT SCOPE

Scope of work includes but may not be limited to:

- 1. NEW SINGLE STORY BUILDING ON CONCRETE SLAB INCLUDING HARDIPLANK EXTERIOR; INTERIOR BUILD-OUT AND FINISHES; DOORS; WINDOWS; MILLWORK; GYPSUM BOARD CEILING; NEW PARKING LOT PAVING; LANDSCAPING AND ASSOCIATED MECHANICAL, ELECTRICAL AND PLUMBING WORK OCCASIONED BY ABOVE.

PROJECT DATA

PROJECT ADDRESS: NAVASOTA ABSTRACT & TITLE, INC.
1400 E. WASHINGTON AVENUE
NAVASOTA, TEXAS 77868

OWNER REPRESENTATIVE: JENNIFER FULTZ
PH: (936) 870-6863

MAIN CONTACT (CONTRACTOR): CHARLES ABRAHAM
ABRAHAM CONSTRUCTION
P.O. BOX 654
NAVASOTA, TX 77868

PROJECT INFORMATION

PRIMARY APPLICABLE CODES:

- 2012 INTERNATIONAL MODEL CODES
- 2011 NATIONAL ELECTRIC CODE with AMENDMENTS
- 2012 INTERNATIONAL FIRE CODE
- TDLR TEXAS ACCESSIBILITY STANDARDS - (TAS)
- Americans with Disabilities Act (ADA)
- 2012 INTERNATIONAL ENERGY CONSERVATION CODE

FACILITY DESCRIPTION

- A. BUILDING
 - Area of New Building1,046 S.F.
 - Actual Height of building18 feet (40 feet allowed)
 - No. of Stories1
 - Percent of Exterior OpeningsN.R.
 - Exterior WallHardiplank / Glass
- B. OCCUPANCY
 - ClassificationBusiness (B) (Sec. 308.3)
 - Occupancy Load:
 - 1,046÷100 SF/Person11 Persons (Table 1004.1.1)
- C. CONSTRUCTION
 - Classification TypeType V-B (Table 601)
 - Fire Extinguishing SystemNot Sprinklered
 - Allowable Floor Area9,000 (Table 503 & Sec.506)
 - Allowable Height2 Story
- D. EXITS
 - 1 Required (Table 1019.1)2 Provided
 - 11 Occupants X 0.2"/Occupant2.2" Required (Table 1005.1)
 - 72" Exit Width Provided
- E. PARKING
 - First 1,000 s.f. of area3 Spaces
 - 1 space/200 s.f. for Area > 1,000 s.f.1 Space
 - Total Parking Required4 (11 New Spaces Provided)

LIST OF DRAWINGS

- COVER SHEET
- A-1.21 ARCHITECTURAL SITE PLAN
- A-1.40 FLOOR PLAN
- A-2.00 EXTERIOR ELEVATIONS
- A-5.00 TYPICAL WALL SECTION

A New

OFFICE
BUILDING

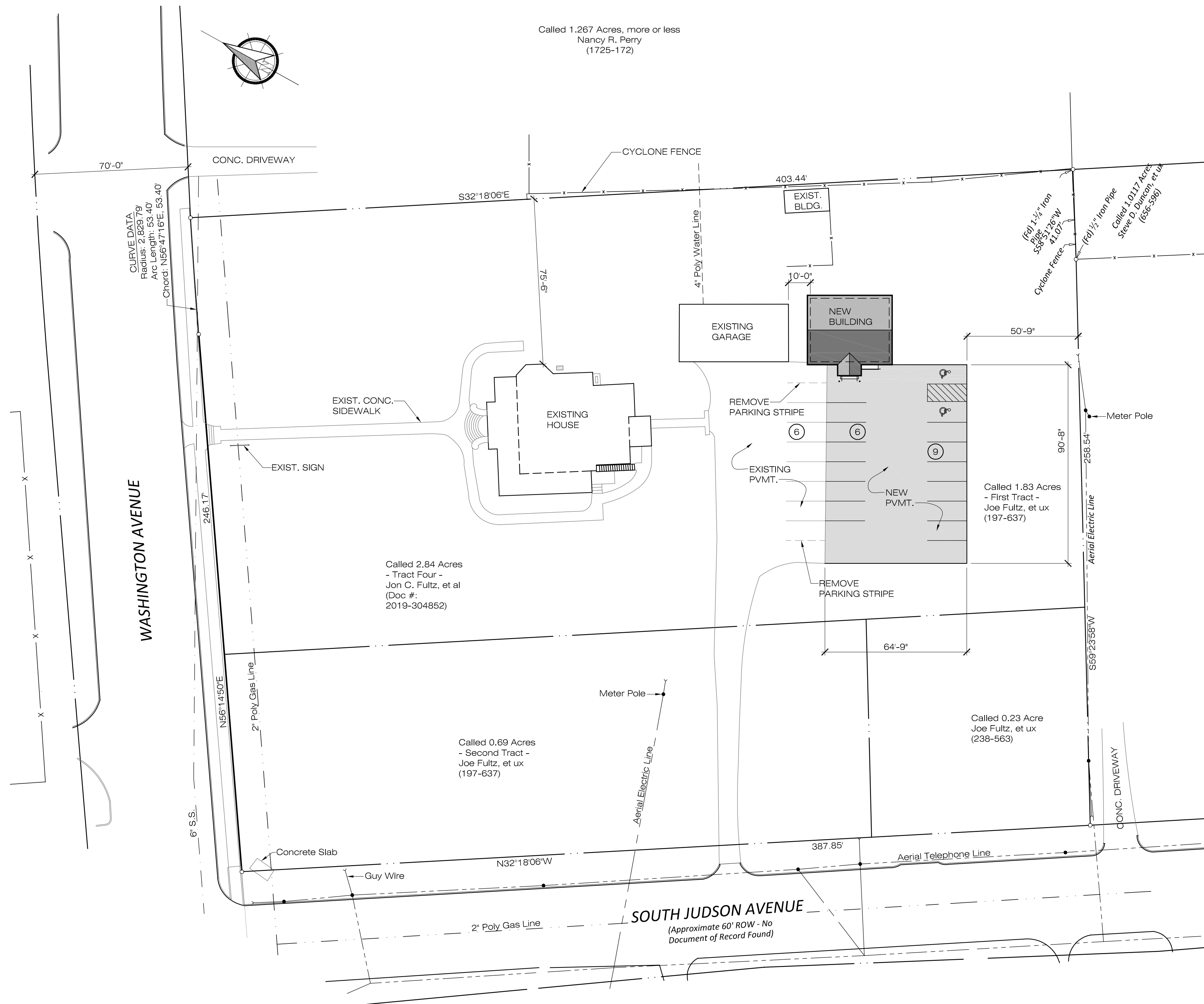
For

NAVASOTA
ABSTRACT
&
TITLE
CO., INC.

At

1400 E. Washington Avenue
Navasota, Texas 77868

April 2020



A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**

1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE

SITE
PLAN

PROJECT NUMBER

120206

DRAWN BY

GOH

SCALE

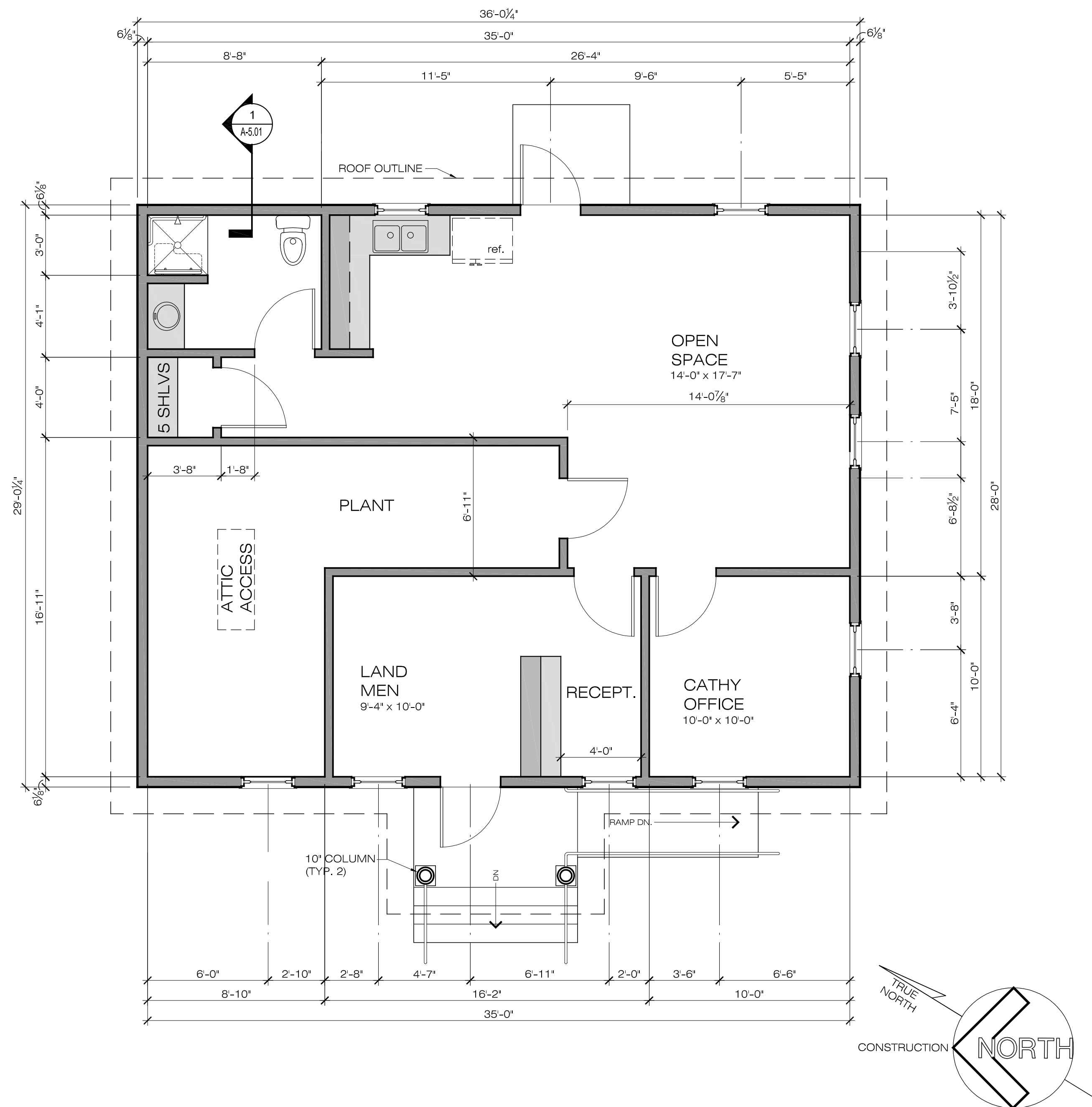
1" = 30.0'

DATE

12 MARCH 2020

DRAWING NUMBER

A-1.21



A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue. Navasota, Texas 77868



DRAWING TITLE

FLOOR
PLAN

PROJECT NUMBER

120206

DRAWN BY

GOH

SCALE

$$\frac{1}{4}'' = 1'-0''$$

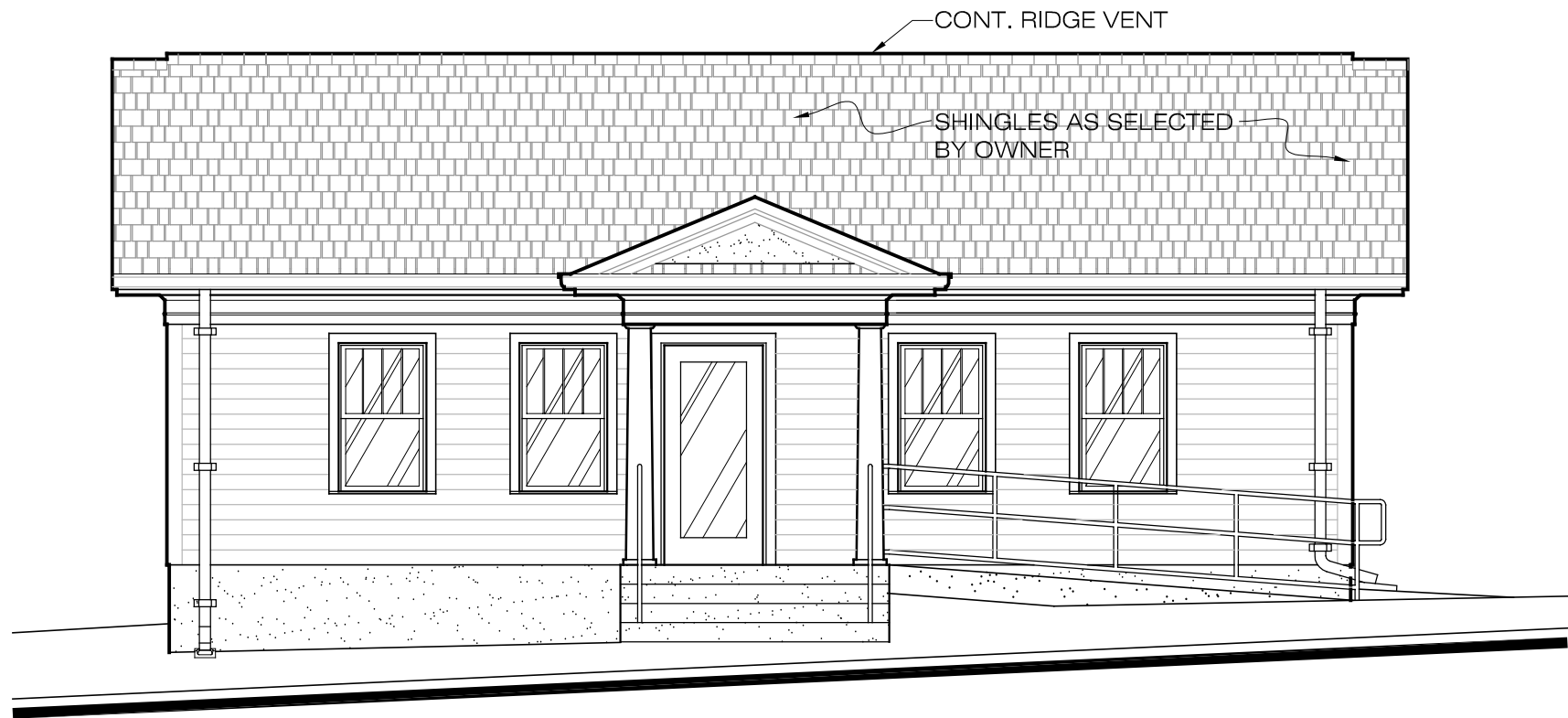
DATE _____

12 MARCH 2020

DRAWING NUMBER

A-1.41

3 of 5



4

FRONT ELEVATION (WEST)

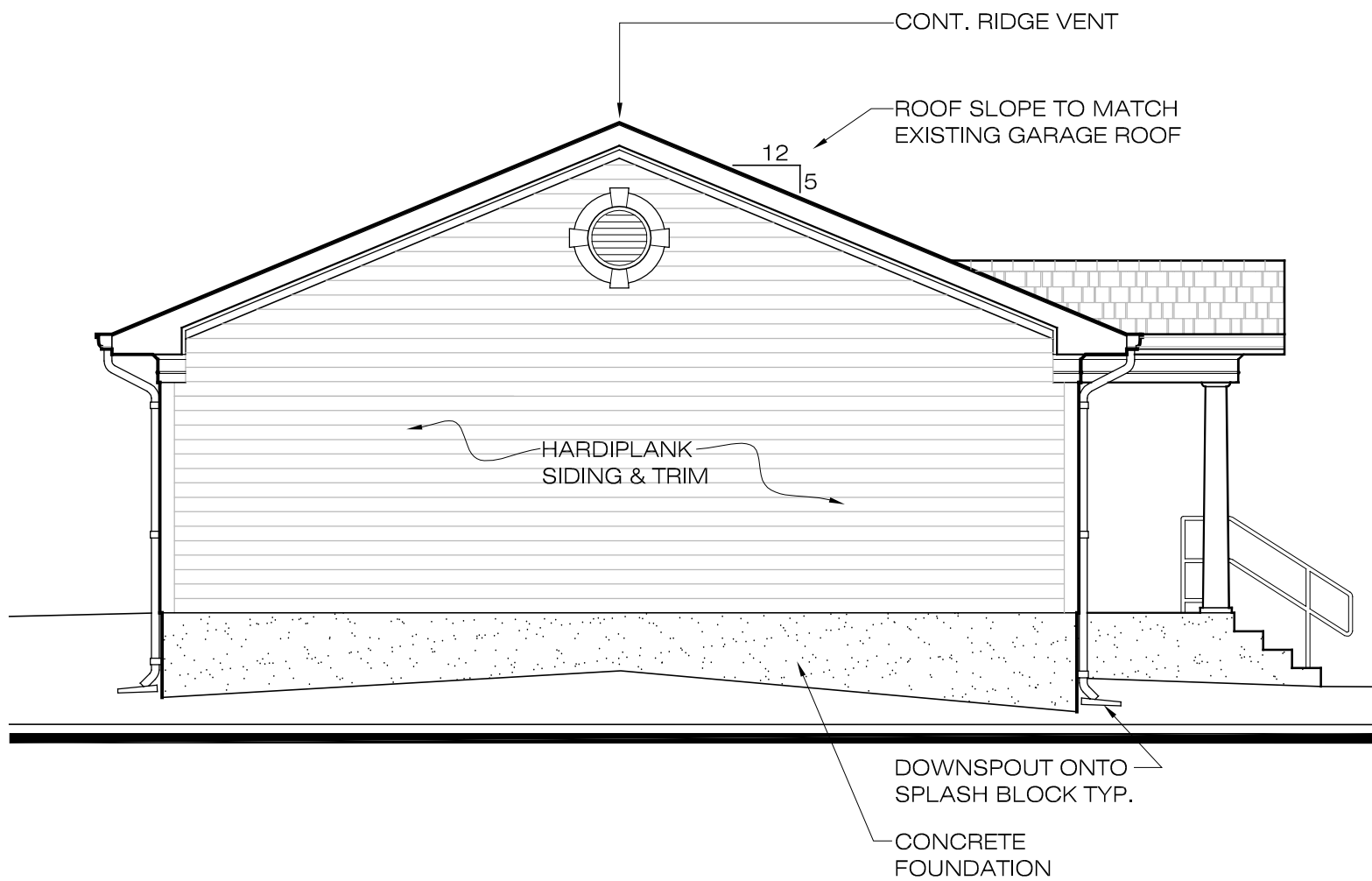
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2

REAR ELEVATION (EAST)

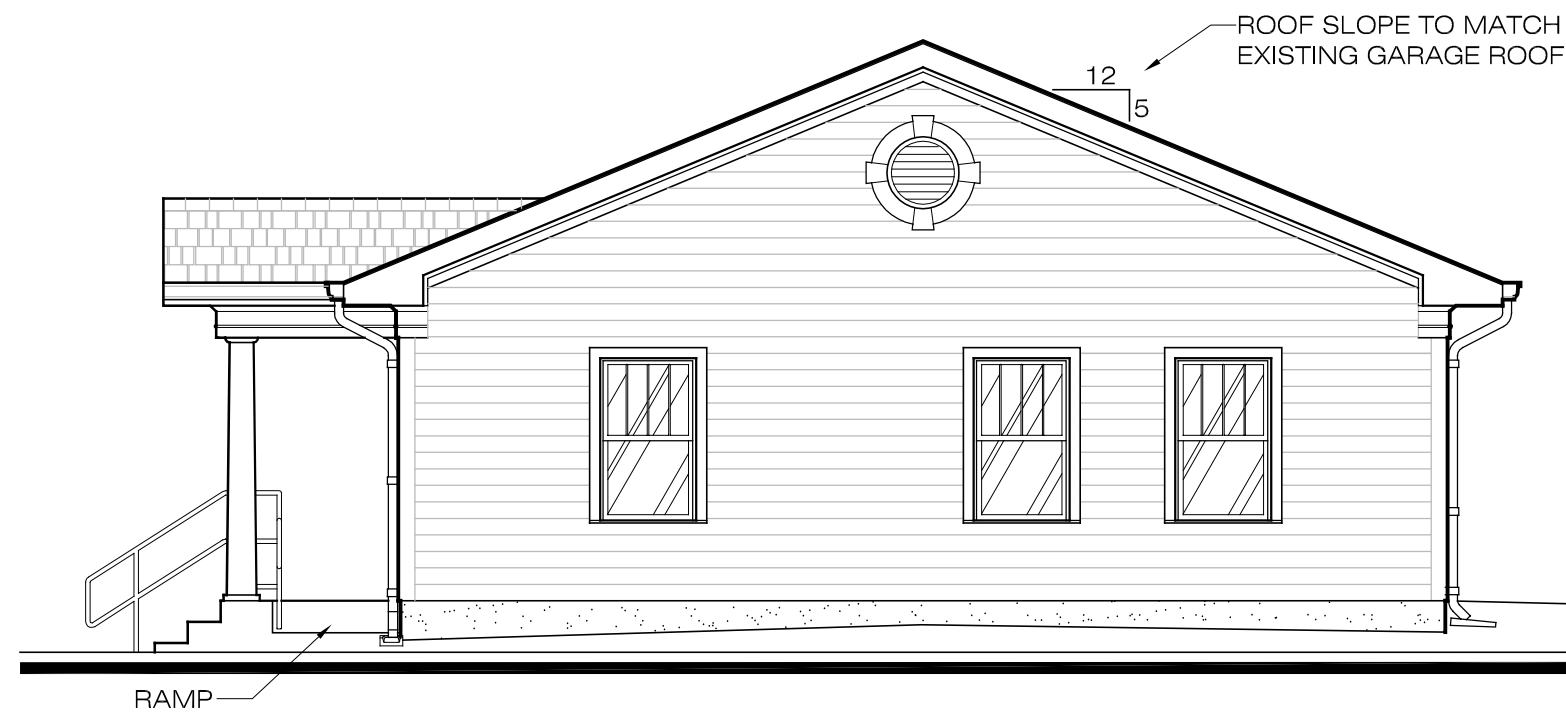
$\frac{3}{16}" = 1'-0"$



3

LEFT SIDE ELEVATION (NORTH)

$\frac{3}{16}" = 1'-0"$



1

RIGHT SIDE ELEVATION (SOUTH)

$\frac{3}{16}" = 1'-0"$

A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE
**EXTERIOR
ELEVATIONS**

PROJECT NUMBER
120206

DRAWN BY
GOH

SCALE
 $\frac{1}{4}" = 1'-0"$

DATE
12 MARCH 2020

DRAWING NUMBER

A-2.01

4 or 5

NOT USED



ROOF PLAN

$$\frac{1}{8}'' = 1'-0''$$


TYPICAL WALL SECTION

$$\frac{3}{4}'' = 1'-0''$$

1400 E. Washington Avenue, Navasota, Texas 77868



WALL SECTION & ROOF

PROJECT NUMBER

120206

DRAWN BY

GOH

SCALE

$$\frac{1}{4}'' = 1'-0''$$

DATE _____

12 MARCH 2020

DRAWING NUMBER

A-5.01

5 of 5

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 10. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Consideration and possible action on a Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D Arnold, Tract 5, Par 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.

ITEM BACKGROUND:

City Staff received a development application for the development of Navasota Abstract & Title CO., INC. Per Overlay District requirements a Development plan must be approved before a permit can be issued for construction. The use of the proposed structure is a permitted use listed under the Overlay District's use restrictions.

BUDGETARY AND FINANCIAL SUMMARY:

none

STAFF RECOMMENDATION:

Staff recommends approval of the Development Plan submitted by Jennifer Fultz, as prescribed in Article X OD: Overlay District for the property legally described as A0002. D ARNOLD, TRACT 5, PAR 1, located at 1400 East Washington Avenue Navasota, Grimes County, Texas, for the development of Navasota Abstract & Title Co., INC. a professional office.

ATTACHMENTS:

1. Development Plan

LOCATION MAP



PROJECT SCOPE

GENERAL DESCRIPTION

A new freestanding office building for Navasota Abstract & Title Company, Inc. adjacent to and detached from the existing Fultz & Fultz law office building located in Navasota, Texas.

PROJECT SCOPE

Scope of work includes but may not be limited to:

- 1. NEW SINGLE STORY BUILDING ON CONCRETE SLAB INCLUDING HARDIPLANK EXTERIOR; INTERIOR BUILD-OUT AND FINISHES; DOORS; WINDOWS; MILLWORK; GYPSUM BOARD CEILING; NEW PARKING LOT PAVING; LANDSCAPING AND ASSOCIATED MECHANICAL, ELECTRICAL AND PLUMBING WORK OCCASIONED BY ABOVE.

PROJECT DATA

PROJECT ADDRESS: NAVASOTA ABSTRACT & TITLE, INC.
1400 E. WASHINGTON AVENUE
NAVASOTA, TEXAS 77868

OWNER REPRESENTATIVE: JENNIFER FULTZ
PH: (936) 870-6863

MAIN CONTACT (CONTRACTOR): CHARLES ABRAHAM
ABRAHAM CONSTRUCTION
P.O. BOX 654
NAVASOTA, TX 77868

PROJECT INFORMATION

PRIMARY APPLICABLE CODES:

- 2012 INTERNATIONAL MODEL CODES
- 2011 NATIONAL ELECTRIC CODE with AMENDMENTS
- 2012 INTERNATIONAL FIRE CODE
- TDLR TEXAS ACCESSIBILITY STANDARDS - (TAS)
- Americans with Disabilities Act (ADA)
- 2012 INTERNATIONAL ENERGY CONSERVATION CODE

FACILITY DESCRIPTION

- A. BUILDING
 - Area of New Building1,046 S.F.
 - Actual Height of building18 feet (40 feet allowed)
 - No. of Stories1
 - Percent of Exterior OpeningsN.R.
 - Exterior WallHardiplank / Glass
- B. OCCUPANCY
 - ClassificationBusiness (B) (Sec. 308.3)
 - Occupancy Load:
 - 1,046÷100 SF/Person11 Persons (Table 1004.1.1)
- C. CONSTRUCTION
 - Classification TypeType V-B (Table 601)
 - Fire Extinguishing SystemNot Sprinklered
 - Allowable Floor Area9,000 (Table 503 & Sec.506)
 - Allowable Height2 Story
- D. EXITS
 - 1 Required (Table 1019.1)2 Provided
 - 11 Occupants X 0.2"/Occupant2.2" Required (Table 1005.1)
 - 72" Exit Width Provided
- E. PARKING
 - First 1,000 s.f. of area3 Spaces
 - 1 space/200 s.f. for Area > 1,000 s.f.1 Space
 - Total Parking Required4 (11 New Spaces Provided)

LIST OF DRAWINGS

- COVER SHEET
- A-1.21 ARCHITECTURAL SITE PLAN
- A-1.40 FLOOR PLAN
- A-2.00 EXTERIOR ELEVATIONS
- A-5.00 TYPICAL WALL SECTION

A New

OFFICE
BUILDING

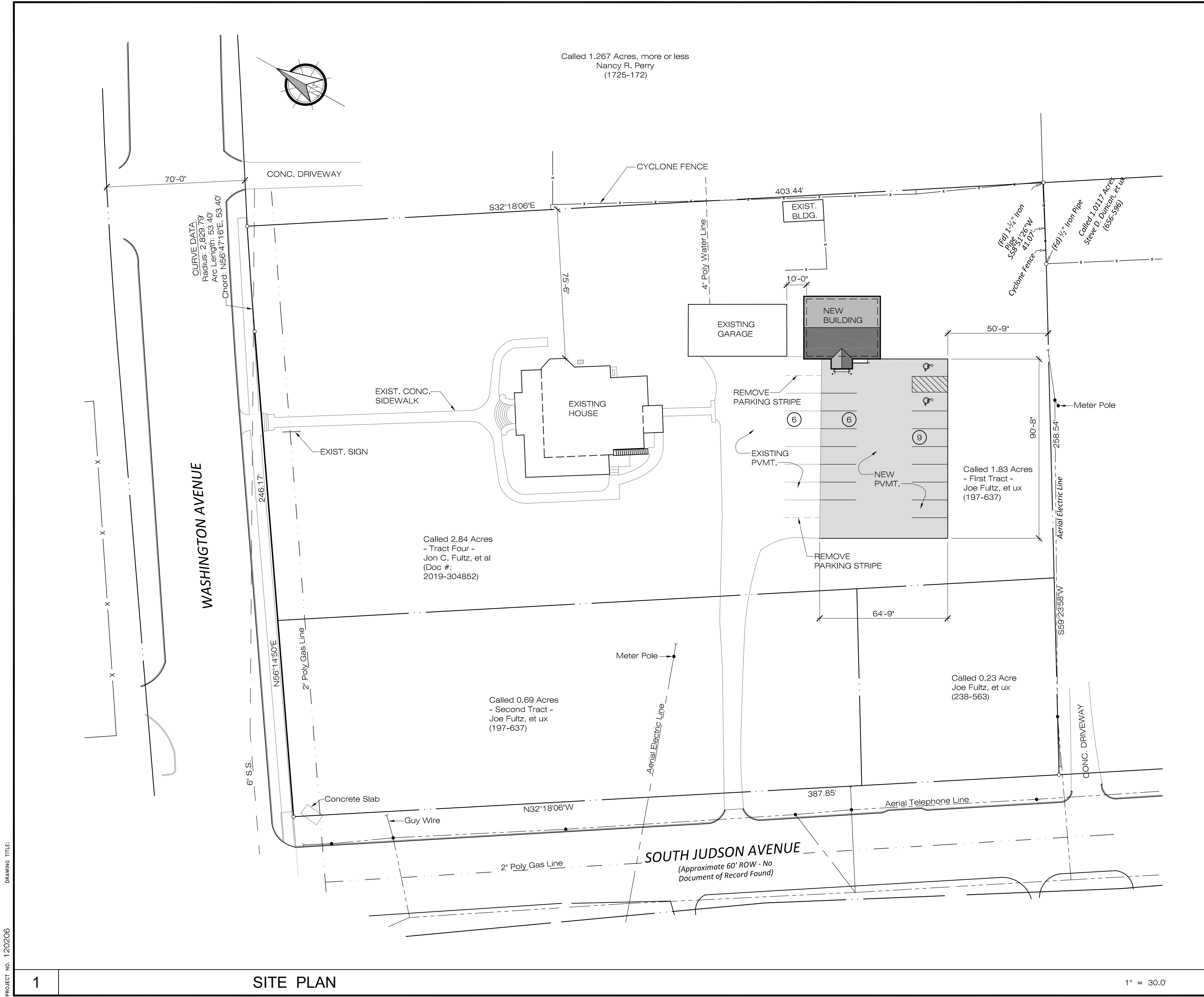
For

NAVASOTA
ABSTRACT
&
TITLE
CO., INC.

At

1400 E. Washington Avenue
Navasota, Texas 77868

April 2020



PROJECT NO. 120206
DRAWING TITLE:

1

SITE PLAN

1" = 30.0'

A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE

SITE
PLAN

PROJECT NUMBER

120206

DRAWN BY

GOH

SCALE

1" = 30.0'

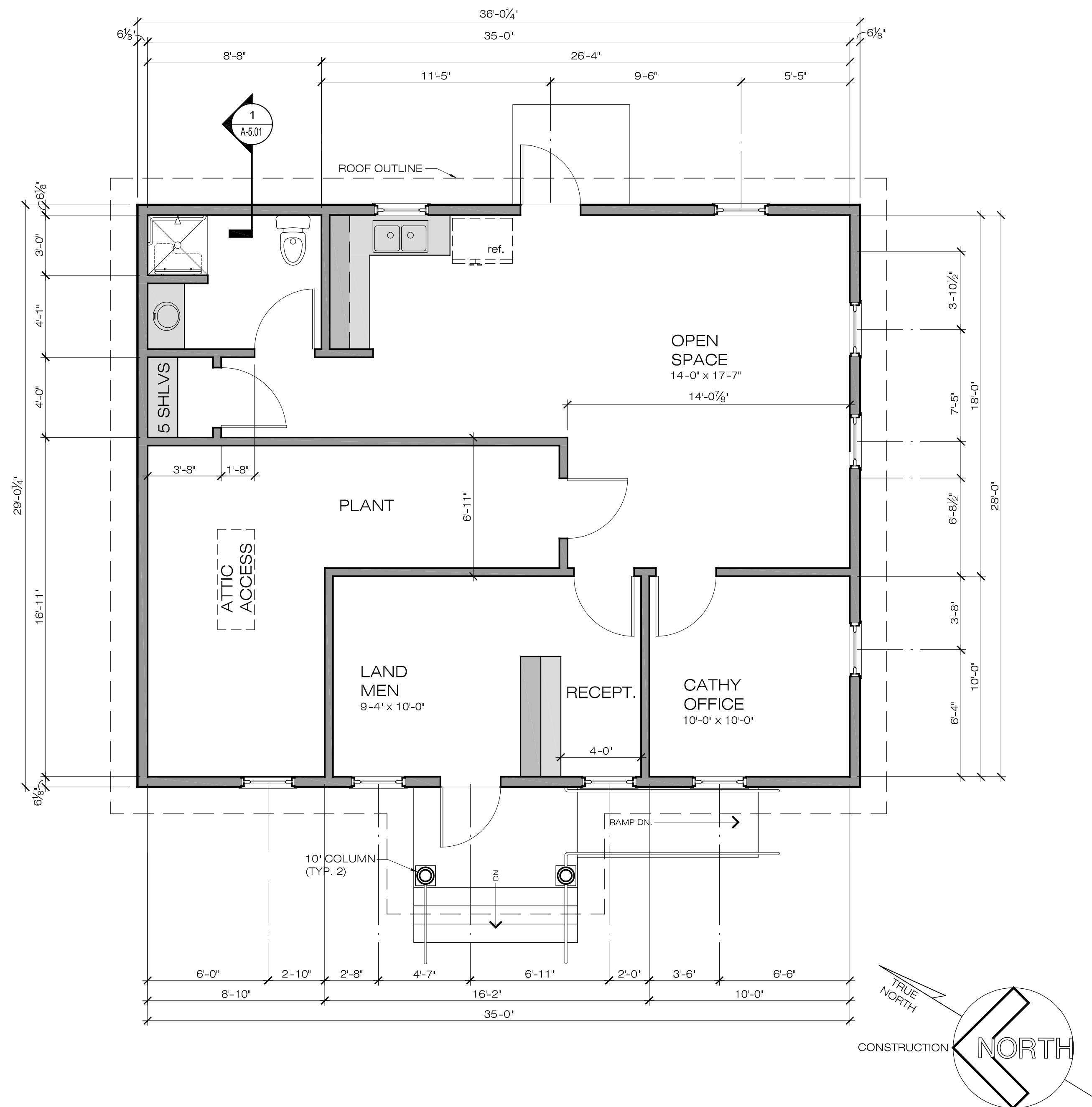
DATE

12 MARCH 2020

DRAWING NUMBER

A-1.21

2 of 5



A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE

FLOOR
PLAN

PROJECT NUMBER

120206

DRAWN BY

GOH

SCA

$$\frac{1}{4}'' = 1'-0''$$

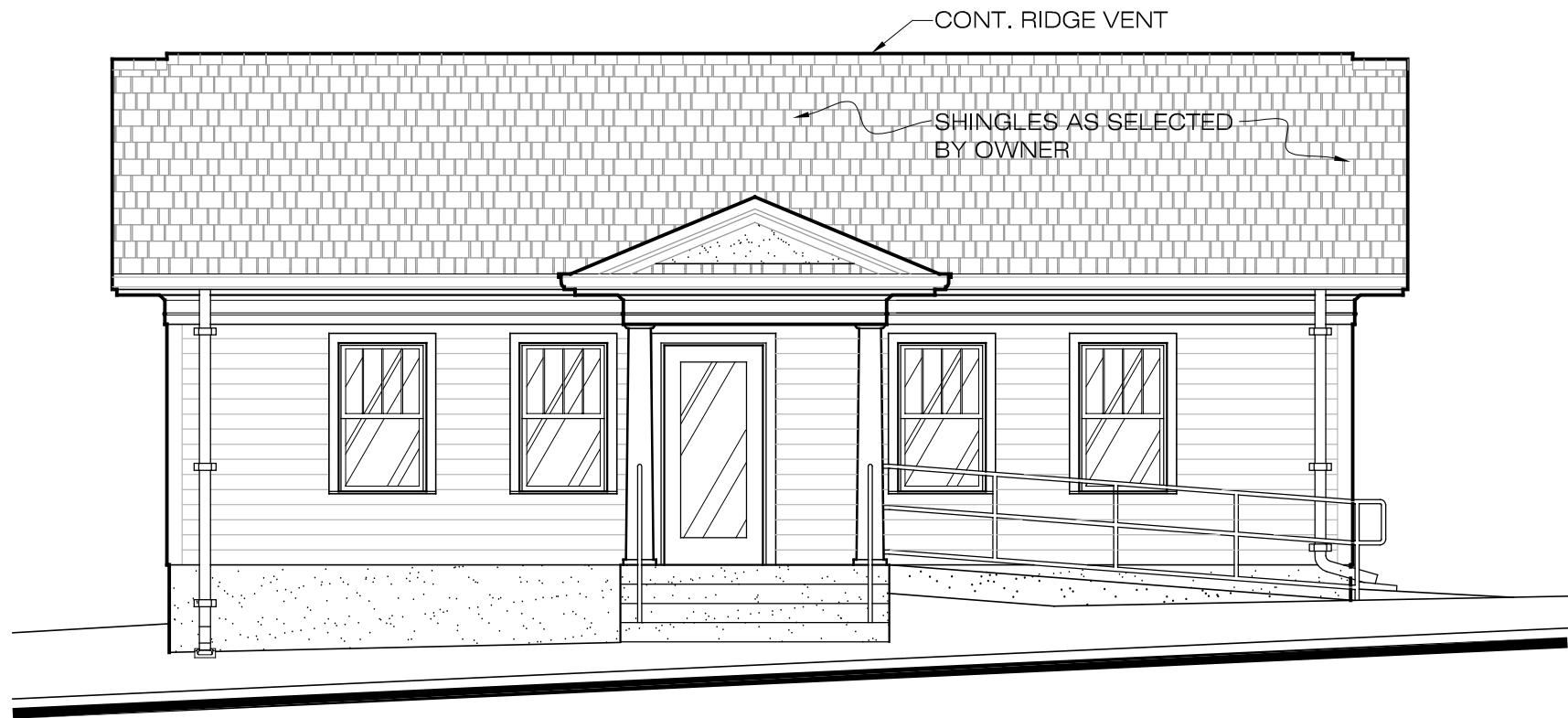
DATE _____

12 MARCH 2020

DRAWING NUMBER

A-1.41

3 of 5



4

FRONT ELEVATION (WEST)

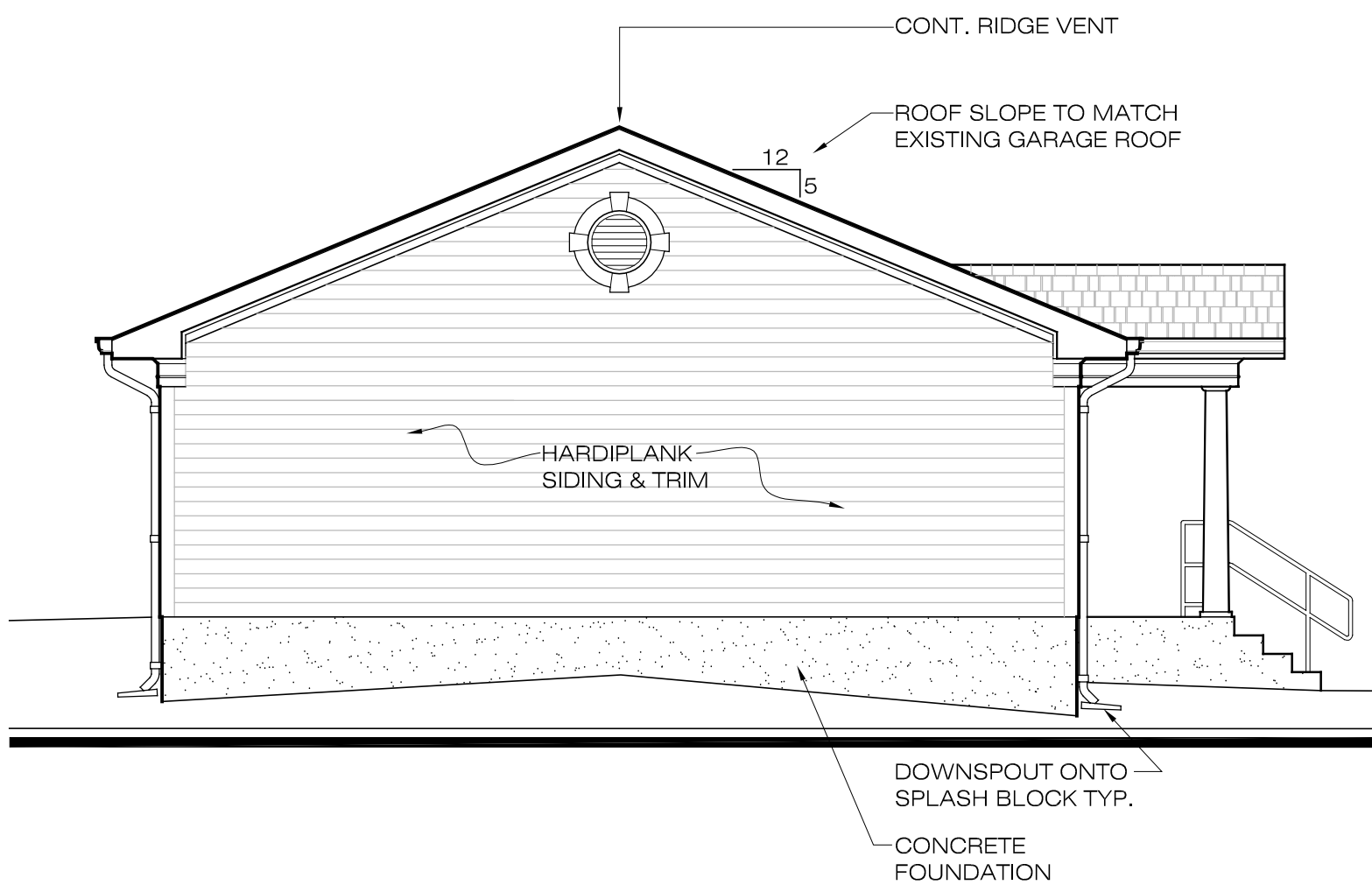
$\frac{3}{16}" = 1'-0"$



2

REAR ELEVATION (EAST)

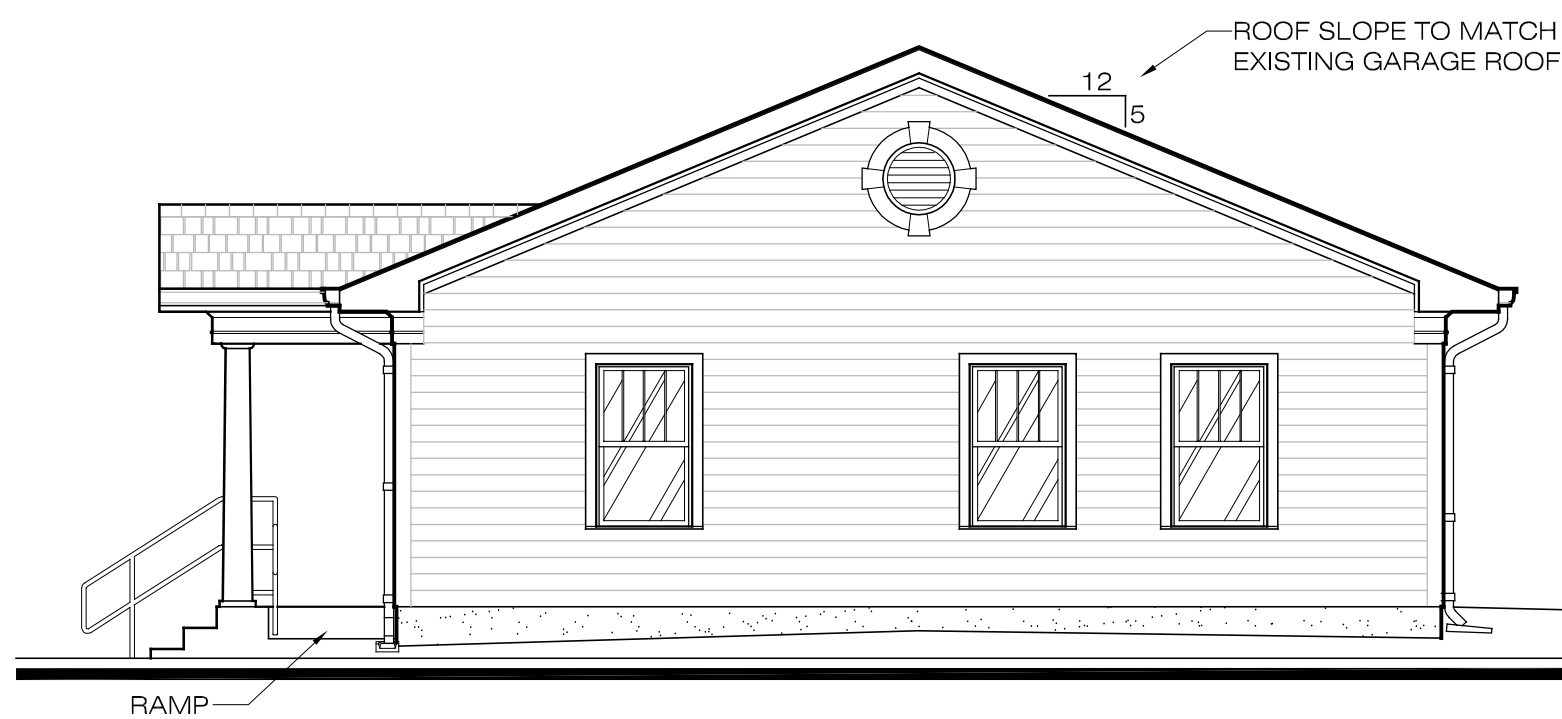
$\frac{3}{16}" = 1'-0"$



3

LEFT SIDE ELEVATION (NORTH)

$\frac{3}{16}" = 1'-0"$



1

RIGHT SIDE ELEVATION (SOUTH)

$\frac{3}{16}" = 1'-0"$

A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE
**EXTERIOR
ELEVATIONS**

PROJECT NUMBER
120206

DRAWN BY
GOH

SCALE
 $\frac{1}{4}" = 1'-0"$

DATE
12 MARCH 2020

DRAWING NUMBER

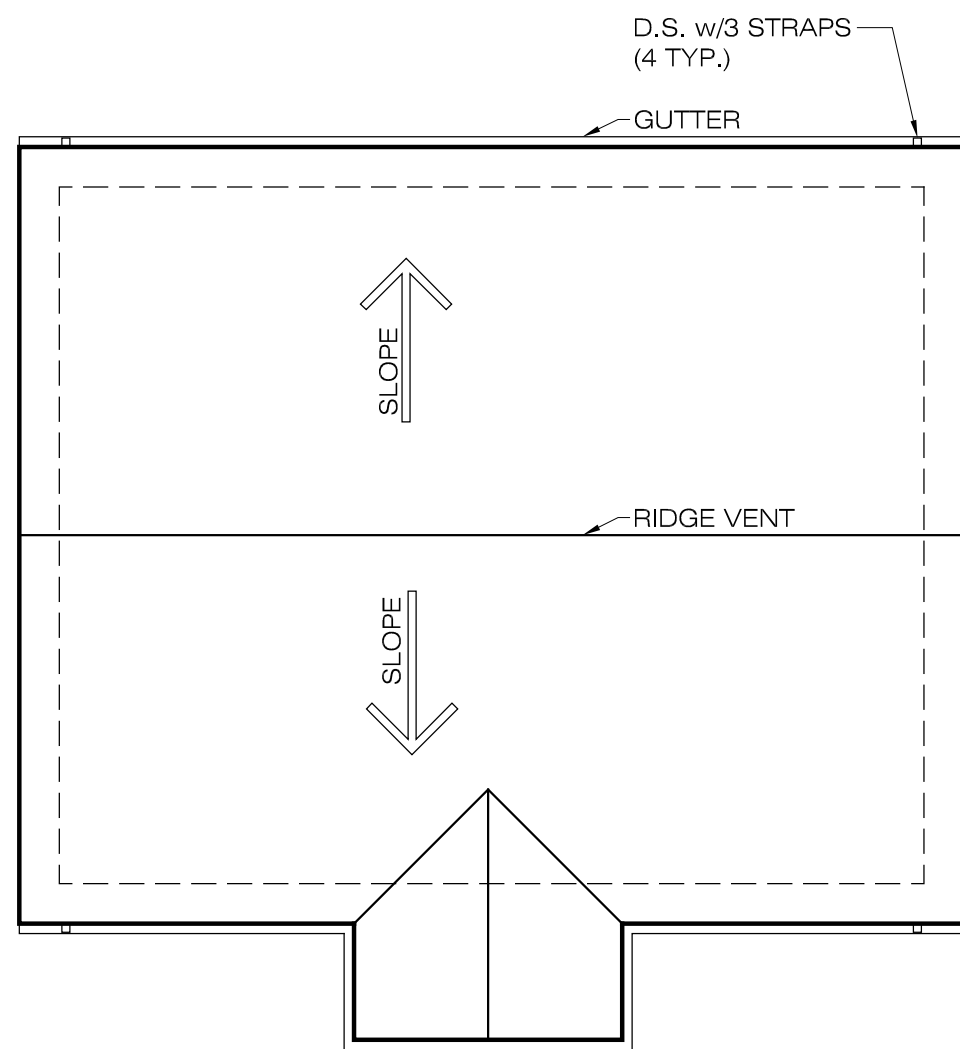
A-2.01

4 or 5

PROJECT NO. 120206
DRAWING TITLE:

3

NOT USED



$\frac{1}{8}'' = 1'-0''$

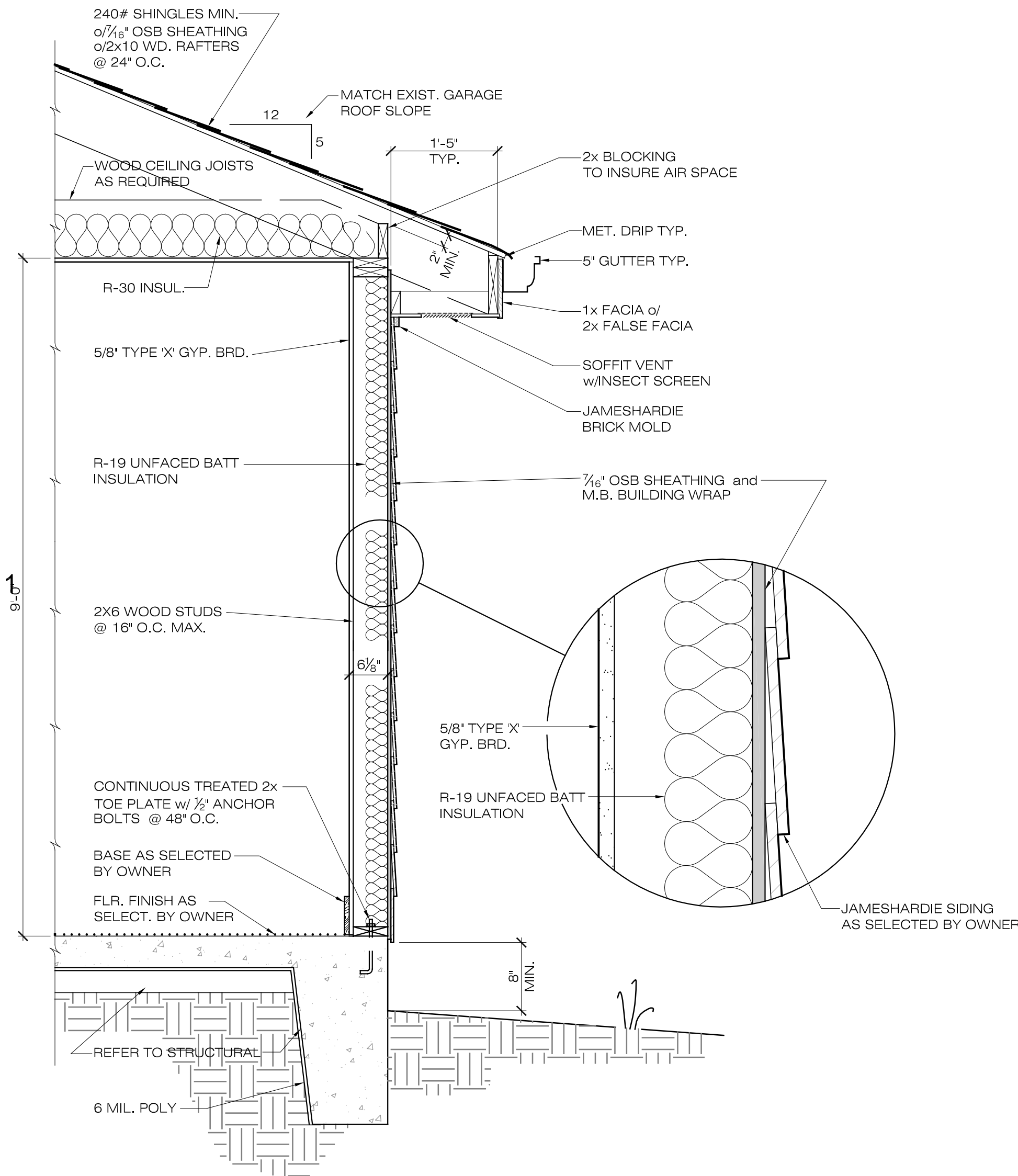
2

ROOF PLAN

1

TYPICAL WALL SECTION

$\frac{3}{4}'' = 1'-0''$



A New Office for
**NAVASOTA ABSTRACT
& TITLE CO. INC.**
1400 E. Washington Avenue, Navasota, Texas 77868



DRAWING TITLE

WALL
SECTION
& ROOF

PROJECT NUMBER

120206

DRAWN BY

GOH

SCALE

$\frac{1}{4}'' = 1'-0''$

DATE

12 MARCH 2020

DRAWING NUMBER

A-5.01

5 of 5

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 11. **AGENDA DATE:** June 8, 2020

PREPARED BY: Madison Brooks, Marketing and
Communications Coordinator

APPROVED BY: BS

ITEM: Consideration and possible action on approval of sanctioning the Navasota Freedom Festival.

ITEM BACKGROUND:

City Staff, the Chamber of Commerce Executive Director, the Navasota Examiner and Willy 98.7 propose to hold an Independence Day Festival call Navasota Freedom Festival in an effort to show the patriotism of our city, and to help local businesses with added activity especially after the shutdown due to COVID-19. Staff met with local Navasota businesses to discuss the Navasota Freedom Festival, multiple businesses expressed their desire for the event to be sanctioned to allow alcohol. The sanctioning of the event allows businesses, whose products include alcohol, to benefit from the event.

BUDGETARY AND FINANCIAL SUMMARY:

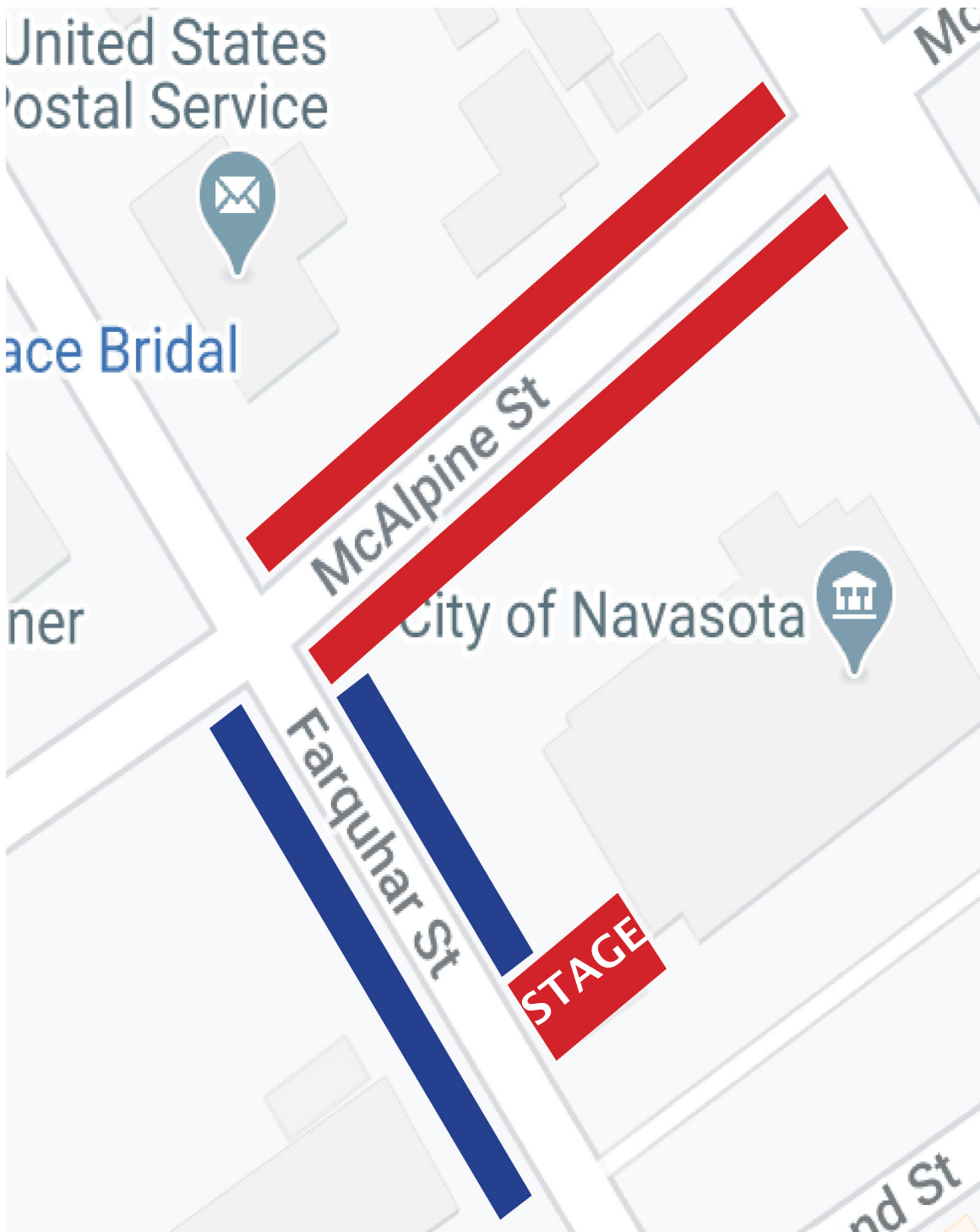
STAFF RECOMMENDATION:

Staff recommends the sanctioning of the Navasota Freedom Festival, to be held July 4, 2020.

ATTACHMENTS:

1. Freedom Festival Vendor Map

Navasota Freedom Festival Vendor Map



 Shop Vendors
 Food Vendors



**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 12. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Conduct a public hearing for the purpose of receiving public comment and testimony regarding amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

ITEM BACKGROUND:

Residential Construction inside the City continues to increase. After receiving inquiries related to single dwelling unit development within B-1: General Business District city staff found the development standards relating to setbacks are not clear and need clarification. The proposed amendment intends to do just that.

Regarding the R-3 zoning district, city staff continues to see variance requests for single dwelling unit construction to vary from the fifteen-foot (15') side setback requirements outlined under Article IX R-3. The proposed amendment reduces side setback requirements for single dwelling units under R-2 and R-3 zoning districts.

Public hearing opened at _____p.m.

Public hearing closed at _____p.m.

BUDGETARY AND FINANCIAL SUMMARY:

none

STAFF RECOMMENDATION:

Staff recommends conducting a public hearing for the purpose of receiving public comment and testimony regarding amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

ATTACHMENTS:

1. Staff Report



City of Navasota City Council & Planning and Zoning Commission Staff Report

Date: May 29, 2020

To: Planning and Zoning Commission

From: Lupe Diosdado, Community Development Director

Agenda Item: Amending Development Standards for Single Dwelling Unit Development in B-1, R-2 and R-3 Zoning Districts.

REQUEST:

Conduct a public hearing to receive public comment and testimony regarding amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side Setback, and Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development within a General Business District.

SUMMARY:

After inquires related to single dwelling unit development within B-1: General Business District City staff found the development standards relating to setbacks are not very clear. Under 11.4 Development and Design Standards for Article XI B-1: General Business District the following requirement is outlined for residential lots:

(5) A residential lot in a general business district must conform to the setback requirements as required in the appropriate residential zone.

The language “appropriate residential zone” is not very clear as to what type of residential setbacks apply. Since most B-1 zoning corridors abut residential zoning districts staff is recommending the following changes that will ensure compatibility with the nearest or abutting residential zoning district:

On **May 14, 2020** the Planning and Zoning Commission held a public hearing and discussed the proposed amendment and recommended a minor addition.

(5) A lot or parcel used for a single or two dwelling unit residential development in a general business district must conform to the abutting or nearest residential zoning district setback requirements. If the lot or parcel abuts two or more residential zones, then the more stringent zone requirements will apply.

Regarding the R-3 zoning district. City Staff continues to see variance requests for single dwelling unit construction to vary from the fifteen-foot (15') side setback requirements outlined under Article IX R-3:

High density, multi-dwelling unit, residential district, 9.3 Development Standards, (B). Building setbacks, (3) side setback:

(3) Side Setback. There shall be side setbacks, on each side, having a width of not less than fifteen (15) feet or ten percent (10%) of the lot width, whichever is greater. When abutting a street, the minimum side setback shall be at least twenty (20) feet (Street Side Setback).

The R-3 and R-2 zoning district are primarily in areas where the average lot size is 50' X 100'. After the required side setbacks are applied it only leaves a 20' wide buildable area for single dwelling units and 18' wide single dwelling units on corner lots. The proposed amendment would increase this buildable area and encourage infill residential development for the neighborhoods in R-3 and R-2 zoning districts that have vacant lots:

On **May 14, 2020** the Planning and Zoning Commission held a public hearing and discussed the proposed amendment and recommended a minor change. Increasing the side setback minimum from 5' to 7' feet to better compliment established residential zoning districts.

R-3: (3) Side Setback. There shall be side setbacks, on each side, having a width of not less than five ~~(5)~~ (7) feet or ten percent (10%) of the lot width, whichever is greater for single or two dwelling units or fifteen (15) feet or ten percent (10%) of the lot width, whichever is greater for all other development. When abutting a street, the minimum side setback shall be at least fifteen (15) feet (Street Side Setback) for single and two dwelling unit development or twenty (20) feet for all other development.

R-2: (3) Side Setback. There shall be side setbacks, on each side of a continuous row or group of buildings, of not less than fifteen (15) feet or five ~~(5)~~ (7) feet for single and two dwelling unit development. A side yard abutting a street shall not be less than twenty (20) feet (Street Side Setback) or fifteen (15) feet for single and two dwelling unit development.

The proposed amendments to R-2 and R-3 side setback requirements would allow for 28' to 36' foot wide single or two dwelling units to be constructed.

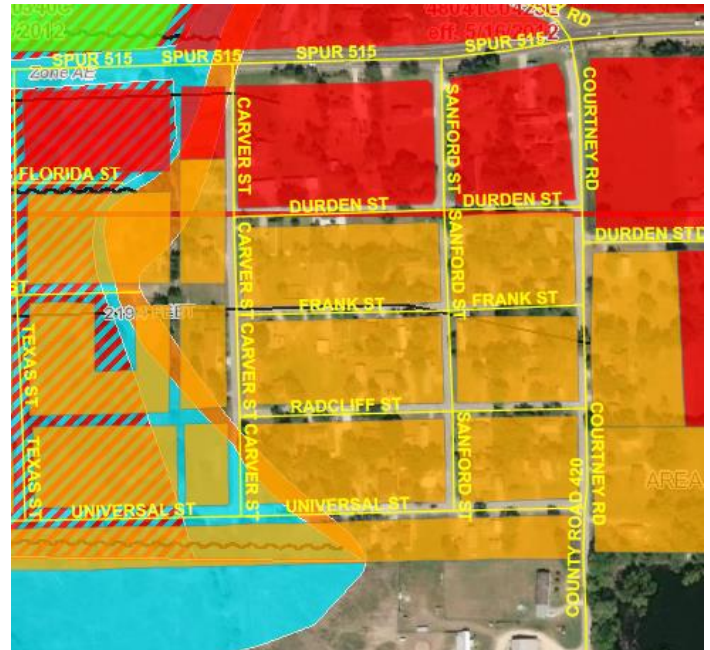
COMPREHENSIVE PLAN RELATION

"Where practical, promote development on undeveloped and vacant properties within the City Limits that conforms to zoning that is congruent with the Land Use Plan." Pg. 70 (Growth Management) City of Navasota Comprehensive Plan 2015-2025

STAFF RECOMMENDATION:

Staff recommends conducting a public hearing.

AERIAL MAP R-3, R-2 ZONING DISTRICTS



**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 13. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lupe Diosdado, Community Development
Director

APPROVED BY: BS

ITEM: Consideration and possible action on the first reading of Ordinance No. 933-20, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

ITEM BACKGROUND:

Residential Construction inside the City continues to increase. After receiving inquiries related to single dwelling unit development within B-1: General Business District city staff found the development standards relating to setbacks are not clear and need clarification. The proposed amendment intends to do just that.

Regarding the R-3 zoning district, city staff continues to see variance requests for single dwelling unit construction to vary from the fifteen-foot (15') side setback requirements outlined under Article IX R-3. The proposed amendment reduces side setback requirements for single dwelling units for R-2 and R-3 zoning districts.

BUDGETARY AND FINANCIAL SUMMARY:

none

STAFF RECOMMENDATION:

Staff recommends approval on the first reading of Ordinance No. 933-20, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) side setback, amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, for the purpose of reducing side setback requirements for single dwelling unit development. Amending Chapter 14 zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), for the purpose of clarifying setback requirements for residential development.

ATTACHMENTS:

1. Ordinance No. 933-20

ORDINANCE NO. 933-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS, AMENDING CHAPTER 14 ZONING, EXHIBIT A ZONING ORDINANCE, ARTICLE IX R-3: HIGH DENSITY, MULTI-DWELLING, RESIDENTIAL DISTRICT, 9.3 DEVELOPMENT STANDARDS, B. BUILDING SETBACKS, (3) SIDE SETBACK, AMENDING CHAPTER 14 ZONING, EXHIBIT A ZONING ORDINANCE, ARTICLE VIII R-2: MEDIUM DENSITY, MULTI-DWELLING UNIT, RESIDENTIAL DISTRICT, 8.3 DEVELOPMENT STANDARDS, B. BUILDING SETBACKS, (3) SIDE SETBACK, AMENDING CHAPTER 14 ZONING, EXHIBIT A ZONING ORDINANCE, ARTICLE XI B-1: GENERAL BUSINESS DISTRICT, 11.4 DEVELOPMENT AND DESIGN STANDARDS, B. SETBACKS, (5), OF THE CODE OF ORDINANCES OF THE CITY OF NAVASOTA, TEXAS; PROVIDING FOR A SEVERABILITY AND REPEALER CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; AND FINDING PROPER NOTICE OF MEETING.

WHEREAS, the City of Navasota ("City") is a Texas home-rule municipality; and

WHEREAS, pursuant to Texas Local Government Code, Section 51.001, the City has the authority to adopt ordinances and regulations for the good government, peace and order of the City; and

WHEREAS, as a home-rule municipality, Texas Local Government Code, Section 51.072 confirms that the City has the full power of local self-government; and

WHEREAS, the City Zoning Ordinance ("Zoning Ordinance") includes provisions outlining public hearing and notification requirements; and

WHEREAS, all notification and public hearing requirements have been satisfied in accordance with state law and the City's Code of Ordinances; and

WHEREAS, the City desires to amend setback requirements in the Zoning Ordinance; and

WHEREAS, the City Council finds and determines that it is in the best interest of the City to adopt the regulations as set forth herein;

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Navasota, Texas that:

SECTION 1. FINDINGS INCORPORATED

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 1. Chapter 14 Zoning, Exhibit A Zoning Ordinance, Article IX R-3: High Density, Multi-Dwelling, Residential District, 9.3 Development Standards, B. Building setbacks, (3) Side Setback, is hereby amended to read as follows:

(3) Side Setback. There shall be side setbacks, on each side, having a width of not less than seven (7) feet or ten percent (10%) of the lot width, whichever is greater for single or two dwelling units; or fifteen (15) feet or ten percent (10%) of the lot width, whichever is greater for all other development. When abutting a street, the minimum side setback shall be at least fifteen (15) feet on the side abutting the street for single and two dwelling unit development or twenty (20) feet for all other development.

SECTION 2. Chapter 14 Zoning, Exhibit A Zoning Ordinance, Article VIII R-2: Medium Density, Multi-Dwelling Unit, Residential District, 8.3 Development Standards, B. Building Setbacks, (3) Side Setback, is hereby amended to read as follows:

(3) Side Setback. There shall be side setbacks, on each side, having a width of not less than seven (7) feet or ten percent (10%) of the lot width, whichever is greater for single or two dwelling units; or fifteen (15) feet or ten percent (10%) of the lot width, whichever is greater for all other development. A side yard abutting a street shall not be less than twenty (20) feet on the side abutting the street or fifteen (15) feet for single and two dwelling unit development.

SECTION 3. Chapter 14 Zoning, Exhibit A Zoning Ordinance, Article XI B-1: General Business District, 11.4 Development and Design Standards, B. Setbacks, (5), is hereby amended to read as follows:

(5) A lot or parcel used for a single or two dwelling unit residential development must conform to the residential zoning district setback requirements of the abutting residential zone or the nearest residential zone if the lot or parcel does not abut a residential zone. If the lot or parcel abuts two or more residential zones, then the more stringent zone requirements will apply.

SECTION 4. CUMULATIVE EFFECT

This Ordinance shall be cumulative of all laws of the State of Texas and the United States governing the subject matter of this Ordinance, now existing or as hereafter amended.

SECTION 5. SEVERABILITY CLAUSE

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent

jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

SECTION 6. REPEALER CLAUSE

Any provision of any prior ordinance of the City whether codified or uncoded, which are in conflict with any provision of this Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncoded, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

SECTION 7. EFFECTIVE DATE

This Ordinance shall become effective from and after its passage, approval and adoption on second reading, and its publication as may be required by law.

SECTION 8. NOTICE OF MEETING

Notice of the time and place, where and when said Ordinance would be considered by the City Council at a public meeting was given in accordance with applicable law, prior to the time designated for meeting.

PASSED ON FIRST READING ON THIS 8TH DAY OF JUNE, 2020.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

PASSED ON SECOND READING THIS THE 22ND DAY OF JUNE, 2020.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 14. **AGENDA DATE:** June 8, 2020

PREPARED BY: Kat Thogersen, Deputy City Secretary

APPROVED BY: BS

ITEM: Consideration and possible action on Resolution No. 673-20, designating an administration service provider for the 2020 Texas Capital Fund Downtown Revitalization Program of the Texas Community Development Fund for application and project implementation.

ITEM BACKGROUND:

Staff requested proposals for administrative services for the Texas Capital Fund Downtown Revitalization Program. GrantWorks, Inc. and The Goodman Corporation submitted proposals for administrative services. The proposals were scored, GrantWorks, Inc. scored 100 and The Goodman Corporation scored 99. Score sheets are available for inspection at Kat's desk.

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends approval of Resolution No. 673-20, designating GrantWorks, Inc. as the administration provider for the 2020 Texas Capital Fund Downtown Revitalization Program.

ATTACHMENTS:

1. Resolution No. 673-20
2. Form A508

RESOLUTION NO. – 673-20

**A RESOLUTION OF THE CITY OF NAVASOTA, TEXAS, AUTHORIZING THE
AWARD OF PROFESSIONAL SERVICE PROVIDER CONTRACT FOR THE
2020 TEXAS CAPITAL FUND DOWNTOWN REVITALIZATION PROGRAM.**

WHEREAS, the 2020 Texas Capital Fund Downtown Revitalization Program (DRP) contract requires implementation by professionals experienced in the administration of federally-funded community development projects;

WHEREAS, in order to identify qualified and responsive providers for these services a Request for Proposals (RFP) process for administration services has been completed in accordance with Texas Department of Agriculture (TDA) requirements;

WHEREAS, the proposals received by the due date have been reviewed to determine the most qualified and responsive providers for professional services;

NOW, THEREFORE, BE IT RESOLVED:

Section 1. That GrantWorks, Inc. be awarded a contract to provide Texas Capital Fund 2020 DRP application and project-related **administration services** for the 2020 Texas Capital Fund Downtown Revitalization Program.

Section 2. That any and all contracts or commitments made with the above-named services providers are dependent on the successful negotiation of a contract with the service provider;

PASSED AND APPROVED ON THIS 8TH DAY OF JUNE, 2020

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

Texas Community Development Block Grant
Phase Two Solicitation for Administrative/Planning Services
Evaluation of Proposals

Applicant Community:	City of Navasota						
Evaluation Team: (at least three persons required, including one local official)	Name of Evaluator				Title		
	Brad Stafford, Bert Miller,				City Manager, Mayor, Finance		
	Lance Hall, & Kathrine				Director, & Deputy City Secretary		
	Thogersen						
Program: (list ONLY one program per form, create a separate A508 for each additional program)	2020 Downtown Revitalization Fund						
Description of Anticipated Project:	Install sidewalks and handicap-accessibility improvements in the Historic Commercial District.						
Date Solicitation Sent:	May 8, 2020						
Responses received:	Name of Firm				Date Response Received		
	The Goodman Corporation				May 14 th , 2020		
	GrantWorks, Inc.				May 13 th , 2020		
	David J Waxman, Inc.				NO RESPONSE RECEIVED		
Evaluation of Proposals: (revise/add/delete services in this section as appropriate)	Enter for each criterion & proposal: (criteria listed on A506) <ul style="list-style-type: none"> Points awarded, or Evaluation such as Highly Advantageous (H), Advantageous (A), Not Advantageous (N), or Unacceptable (U). 						
Name of Firm	Experience	Prior Work Performance	Capacity to Perform	Proposed Cost	Other	Other	Notes
The Goodman Corporation	H	A	H	H			
GrantWorks, Inc.	H	H	H	H			
Firm Recommended:	GrantWorks, Inc.						
Firm Selected:	GrantWorks, Inc.						
* If Firm Selected differs from Firm recommended by Evaluators, provide explanation							

Conflict of Interest Evaluated by:	<input type="checkbox"/> Conflict exists, firm disqualified <input checked="" type="checkbox"/> No conflict exists
Date Awarded by Governing Body:	June 8 th , 2020
Signature of Lead Evaluator:	

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 15. **AGENDA DATE:** June 8, 2020

PREPARED BY: Lance M Hall, Finance Director

APPROVED BY: BS

ITEM: Consideration and possible action on Resolution No. 674-20, reviewing the City of Navasota Investment Policy and Strategy.

ITEM BACKGROUND:

Chapter 2256 of the Government Code, commonly known as the "Public Funds Investment Act", requires a city to adopt an investment policy by rule, order, ordinance, or resolution. The investment policy shall be reviewed and approved annually by the governing body. Staff reviewed the policy and offers no recommended changes.

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends approval of Resolution No. 674-20, review of the City of Navasota Investment Policy and Strategy.

ATTACHMENTS:

1. Resolution No. 674-20

RESOLUTION NO. 674-20

**A RESOLUTION REVIEWING THE CITY OF NAVASOTA
INVESTMENT POLICY AND STRATEGY**

WHEREAS, the City is required to review the City's investment policy and strategy annually; and

WHEREAS, this review is authorized by the Public Funds Investment Act, as amended.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Navasota:

That the City of Navasota Investment Policy and Strategy, attached hereto as "**Exhibit A**" is hereby approved as the investment policy and strategy of the City of Navasota effective 06/08/2020;

PASSED, ADOPTED AND APPROVED by the City Council of the City of Navasota this the 8th day of June 2020.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

"EXHIBIT A"

CITY OF NAVASOTA INVESTMENT POLICY AND STRATEGY ADOPTED JUNE 8, 2020

I. INTRODUCTION

It is the policy of the City of Navasota that the administration of its funds and the investments of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of the principal while meeting the daily cash flow needs of the City and conforming to the Public Funds Investment Act (the "Act") Texas Government Code Chapter 2256. It is the intent of the City to be in complete compliance with local law and the Act.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The earnings from the investment will be used in a manner that best serves the interests of the City.

The purpose of this policy is to set specific investment policy and strategy guidelines. Direct specific investment parameters or the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas Funds Deposits.

II. SCOPE

This investment policy applies to all financial assets of the City of Navasota, and any new funds created unless specifically exempted by the City Council and this policy.

III. OBJECTIVES

The City of Navasota shall manage and invest its cash with four objectives, listed in order of priority: Safety, liquidity, yield and diversification. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The city shall maintain a comprehensive cash management program which includes a collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to insure required cash

availability and reasonable market yield on short-term investment of pooled idle cash.

- **Safety.** The primary objective of the city's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they be from securities defaults or erosion of market value.
- **Liquidity.** The city's investment portfolio shall be structured such that the city is able to meet obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.
- **Yield.** The city's cash management portfolio shall be designed with the objective of regularly exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the city's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment policies.
- **Diversification.** The portfolio shall be diversified by institution, market sector and maturity as much as possible.

IV. INVESTMENT STRATEGY

The City maintains portfolios, which utilize four specific investment strategy considerations, designed to address the unique characteristics of the fund groups represented in the portfolios:

- Investment strategies for operating funds and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure, which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short- to medium-term securities which will complement each other in a ladder or barbell maturity structure. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.
- Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date.
- Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to

- intermediate-term maturities. Volatility shall be further controlled through the purchase of securities carrying the highest coupon available, within the desired maturity and quality range, without paying a premium, if at all possible.
- Investment strategies for special projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.

V. DELEGATION OF RESPONSIBILITY

- **Investment Officer(s)** Authority to manage the city's investment program is derived from a resolution of the City Council. The director of Finance and the City Manager will be designated as investment officers of the city and are responsible for investment decisions and activities and shall establish written procedures for the operation of the investment program, consistent with this investment policy. The investment officers shall attend at least one training session of at least eight-hours duration within twelve months of designation as investment officer and not less than once every two years. Such training from an independent source shall be approved or endorsed by either the Government Finance Officers Association of Texas, The Government Treasures Organization of Texas, or the Texas Municipal League.
- **City Council Responsibilities.** The City Council holds the ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reports, approve and provide for investment officer training, approve broker/dealers, and review and adopt the investment policy and Strategy at least annually.

VI. PRUDENCE AND CONTROL

The standard of prudence to be applied by the investment officer shall be the "prudent person" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer had exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the city's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written investment policy of the City.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

Internal Controls. The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The results of this review shall be reported to the City Council. The internal controls shall address the following:

- Control of collusion.
- Separation of transaction authority from accounting and record keeping.
- Custodial safekeeping.
- Clear delegation of authority-
- Written confirmation for all transactions.
- Review, maintenance and monitoring of security procedures both manual and automated

Cash Flow Forecasting. Cash flow forecasting is designed to protect and sustain cash flow requirements of the city. The investment Officer will analyze and maintain a cash flow plan to monitor and forecast cash positions for investment purposes.

Monitoring Credit Ratings. The investment officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio which require credit rating based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by the policy, the investment officer shall notify the City Council of the loss of rating and liquidate the investment with the next month.

Ethics and Conflicts of Interest. City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the city and they shall further disclose positions that could be related to the performance of the city's portfolio. City staff shall subordinate their personal financial transactions to those of the city, particularly with regard to timing of purchases and sales.

An investment officer of the city who has a personal business relationship with an organization seeking to sell an investment to the city shall file a statement disclosing that personal business interest. An investment officer who is related with the second degree by affinity or consanguinity to an individual seeking to sell an investment to the city shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the governing body of the entity.

V. REPORTING

Quarterly Reporting. The investment officer shall submit a signed quarterly investment report that summarizes current market conditions, economic developments and anticipated investment conditions. The report shall summarize investment strategies employed in the most recent quarter and describe the portfolio in terms of investment securities, maturities, risk characteristics, and shall explain the total investment return for the quarter.

Annual Report. Within 60 days of the end of the fiscal year, the investment officer shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Council.

Methods. The quarterly investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the city to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be prepared in compliance with generally accepted accounting principles and will be provided to the City Manager and City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period. This list will include the name of the fund or pooled group fund for which each individual investment was acquired.

- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted maturity of portfolio on entity
- Summary of investments by maturity date.
- The percentage of the total portfolio which each type of investment represents.
- Statement of compliance of the city's investment portfolio with state law and the investment strategy and policy approved by the City Council.

VI. Fund Balance/Retained Earnings

The City shall use the following guidelines to maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

General Fund Undesignated Fund Balance

- The City shall strive to maintain the General Fund undesignated fund balance at a minimum of 90 days of current year budgeted expenditures.
- Any undesignated funds after the fiscal year-end audit will be allowed to accumulate to build this 90-day reserve.
- After the General Fund has gathered sufficient resources, additional undesignated funds will be allowed to accumulate in a fund designated for future General Fund capital improvements.

Retained Earnings of Other Operating Funds

- In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. The minimum working capital in the Water, Gas, and Sewer Fund shall be 90 days of current year budgeted expenditures.
- Any undesignated funds after the fiscal year-end audit will be allowed to accumulate to build this 90-day reserve.
- After these funds have gathered sufficient resources, additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating fund capital improvements.

Use of Fund Balance/Retained Earnings

- Fund Balance/Retained Earnings may be used in one or a combination of the following ways:
 - Emergencies,
 - One-time expenditures that do not increase recurring operating costs;

- Major capital purchases; and
- Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections of program revenues and expenditures.
- Should such use reduce the balance below the appropriate level set as the objective for that fund, the City shall take action necessary to restore the unreserved, undesignated fund balance to acceptable levels within three years.

VII. INVESTMENT PORTFOLIO.

Active Portfolio Management. The city shall pursue an active versus a passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the city to benefit from the trade. The

Investment officer will routinely monitor the contents of the portfolio, the available markets, and the relative value of competing instruments, and will adjust the portfolio accordingly.

Investments. Assets of the City of Navasota may be invested in the following instruments; provided, however, that at no time shall assets of the city be invested in any instrument or security not authorized for investment under the Act, as the act may from time to time be amended. The city is not required to liquidate investments that were authorized investments at the time of purchase.

Authorized.

- Obligations of the United States of America, its agencies and instrumentalities, which have a liquid market with a readily determinable market value.
- Direct obligations of the State of Texas and agencies thereof.
- Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or United States of America.
- Obligations of government sponsored agencies including Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Bank (FHLB), and Federal Farm Credit Banks (FFCB) which are:
 - Secured by pools of mortgage loans, i.e., mortgage-backed securities.

- Unsecured debentures with fixed maturities, i.e., bullets and/or call features prior to maturity.
 - Unsecured short-term notes issued at discount without coupon, i.e., discount notes.
- Certificates of Deposit of state and national banks domiciled in Texas, guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations described in the three categories above, which are intended to include all direct agency or instrumentality issued mortgage backed securities rated AAA by a nationally recognized rating agency, or by Article 2529b-1, V.T.C.S., and that have a market value of not less than the principal amount of the securities.
 - In addition to the authority to invest funds in certificates of deposits above, an investment in certificates of deposits made under accordance with the following conditions is an authorized investment.
 - The funds are invested by an investing entity through
 - A broker that has its main office or a branch office in this state and is selected from a list adopted by the investing entity
 - The broker or the depository institution selected by the investing entity arranges for the deposit of the funds in certificates of deposits in one or more federally insured depository institutions, wherever located, for the account of the investing entity
 - The full amount of the principal and accrued interest of each of the certificates of deposits is insured by the United States or an instrumentality of the United States
 - The investing entity appoints a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Sect 240.15c3-3) as custodian for the investing entity with respect to the certificates of deposits issued for the account of the investing entity.
- Obligations of states, agencies, counties, cities, and other political Sub-divisions of any state having been rated as to investment quality by a Nationally recognized investment rating firm and having received a Rating of not less than A or its equivalent along with a stated maturity not to exceed five years.
- Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States, or its

agencies and instrumentalities, pledged with a third party, selected by the investment officer, other than an agency of the pledger. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in Texas. A Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement.

- Joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law. Investment in such pools shall be limited to not more than 30% of the city's entire portfolio. However, in no event shall more than 10% be invested in a single pool at any one time. A pool must be continuously rated not lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

Not Authorized

The city's authorized investment options are more restrictive than those allowed by State law. State law specifically prohibits investment in the following investment securities.

- Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- Obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and bears no interest.
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years,
- Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Holding Period. The City of Navasota intends to match the holding periods of investment funds with liquidity needs of the city. In no case will the average maturity of investments of the city's operating funds exceed one year. The maximum final stated maturity of any investment shall not exceed five years.

Investments in all funds shall be managed in such a way that the market price losses resulting from interest rate volatility would be offset

by coupon income and current income received from the volume of the portfolio during a twelve-month period.

Risk and Diversification. The city recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk will be controlled through portfolio diversification which shall be achieved by the following general guidelines:

- Risk of issuer default will be controlled by limiting investments to those instruments allowed by the Act, as described herein.
- Risk of market price changes shall be controlled by avoiding over concentration of assets in a specific maturity sector, limitation of average maturity of operating funds investments to one year, and avoidance of over concentration of assets in specific instruments other than U.S. Treasury Securities and insured and collateralized certificates of deposits.
- Risk of illiquidity due to technical complications shall be controlled by the selection of securities dealers as described herein.

VIII. SELECTION OF BANKS AND DEALERS

Depository. At least every three years a Depository shall be selected through the city's banking services procurement process, which shall include a formal request for proposal. In selecting a depository, the credit worthiness of institutions shall be considered and the Director of Finance shall conduct a comprehensive review of prospective depositories credit characteristics and financial history.

Certificates of Deposit. Banks seeking to establish eligibility for the city's competitive certificate of deposit purchase program shall submit for review annual financial statements, evidence of federal insurance and other information as required by the Director of Finance

Securities Dealers. For brokers and dealers of government securities, the city shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Board of New York, also known as the Primary Government Security Dealers, unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. Only brokers and dealers with a Texas office shall be selected. Investment officials shall not knowingly conduct business with any firm with whom public entities have sustained losses on investments. All securities dealers shall provide

the city with references from public entities which they are currently serving. The investment committee shall adopt and annually review a list of qualified brokers authorized to engage in investment transactions with the city.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following:

- Audited financial statements
- Proof of National Association of Securities Dealers certification
- Proof of state registration
- Certification of having read the city's investment policy signed by a qualified representative of the organization
- Acknowledgment that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the city and the organization

Qualified Representative. Means a person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:

- A business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers;
- For a state or federal bank, a savings bank, or a state or federal credit union, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution; or,
- For an investment pool, the person authorized be the elected official or board with authority to administer the activities of the investment pool to sign the certification on behalf of the investment pool.

Investment Pools. A thorough investigation of the pool is required prior to investing, and on a continual basis. All investment pools must supply the following information in order to be eligible to receive funds:

- The types of investments in which money is allowed to be invested
- The maximum average dollar-weighted maturity allowed, based on the stated maturity date of the pool

- The maximum stated maturity date any investment security within the portfolio has
- The objectives of the pool
- The size of the pool
- The names of the members of the advisory board of the pool and the dates their terms expire
- The custodian bank that will safe keep the pool's assets
- Whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation
- Whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment
- The name and address of the independent auditor of the pool
- The requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool
- The performance history of the pool, including yield, average dollar-weighted maturities, and expense ratios
- A description of interest calculations and how interest is distributed, and how gains and losses are treated

An annual review of the financial condition and registration of qualified bidders will be conducted by the Director of Finance.

IX. SAFEKEEPING AND CUSTODY

Insurance of Collateral. All deposits and investments of city funds other than direct purchases of U.S. Treasuries or Agencies shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Evidence of the pledged collateral shall be maintained by the Director of Finance or a third financial institution. Repurchase agreements shall be documented

by a specific agreement noting the collateral pledge in each agreement. Collateral shall be reviewed weekly to assure that the market value of the pledged securities is adequate.

Safekeeping Agreement. Collateral pledged to secure deposits of the city shall be held by a safekeeping institution in accordance with a Safekeeping Agreement which clearly defines the procedural steps for gaining access to the collateral should the City of Navasota determine that the city's funds are in jeopardy. The safekeeping institution, or trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of authorized representatives of the City of Navasota, the firm pledging the collateral, and the trustee.

Collateral Defined. The City of Navasota shall accept only the following securities as collateral:

- Obligations of the United States or its agencies and instrumentalities including mortgage backed securities
- Direct Obligations of the state of Texas or its agencies and instrumentalities rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent
- Obligations of states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent

Subject to Audit. All collateral shall be subject to inspection and audit by the Director of Finance or the city's independent auditors.

Delivery versus Payment. Treasury Bills, Notes, Bonds, Repurchase Agreements and Government Agencies' securities shall be purchased using the delivery vs payment method. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the Trustee. The security shall be held in the name of the city or held on behalf of the city. The Trustee's records shall assure the notation of the city's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the city.

X. INVESTMENT POLICY ADOPTION

The City of Navasota investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed for effectiveness on an annual basis by the Investment Committee and any modifications will be recommended for approval to the City Council, the City Council shall review these investment policies and strategies not less than annually.

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 16. **AGENDA DATE:** June 8, 2020

PREPARED BY: Brad Stafford, City Manager

APPROVED BY: BS

ITEM: Consideration and possible action on approval of the goals and priorities for Fiscal Year 2020-2021.

ITEM BACKGROUND:

City Council held a planning retreat on May 19th. During the retreat goals and priorities were set for the 2020-2021 fiscal year. The Management Connection and Staff prepared the list of priorities for approval.

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends approval of the goals and priorities for Fiscal Year 2020-2021.

ATTACHMENTS:

1. Goals and Priorities for FY 2020-2021



S.M.A.R.T. GOAL SETTING SYSTEM

Area	Today's Date	Target Date	Date Achieved
City Council Retreat	May 19, 2020	2020 – 2021	

Goal Statement: A descriptive statement of the DESIRED OUTCOME.
(a S.M.A.R.T. Goal is Specific, Measurable, Actionable, Responsible and Time-bound)

The Management Connection, Inc. provided Professional Facilitation to the City of Navasota City Council on May 19th, 2020. This document captures the discussion outcomes and Council's direction to the staff for FY 2020 – 2021.

Retreat Summary

Mayor Bert Miller called the meeting to order at 9:20am. The City Manager reviewed the accomplishments made based on Council's direction at the last Retreat in September 2019. A staff member from each department shared a SWOT Analysis of the department based on current circumstances and highlighted a few key areas they wanted Council think about as they move forward. The Council provided direction on multiple items from the agenda. The direction from the Council is provided below.

City Council Direction for 2020 - 2021

Action Steps (List the specific actions you will take to achieve this goal)	Target Date	Who	Percentage Completion
1. The Council directed the City Manager not to lay off anyone from the workforce due to the current environment. The Council expressed concern that the staff was already shorthanded and operating with a heavy workload. a. The City Manager was asked to explore options on how to strengthen the workforce by adding positions. The City Manager is to conduct a Cost/Benefit Analysis for positions needed.	2020 – 2021	City Staff	
2. The Fire Chief will provide the Council with a monetary amount of what it will take to move part-time staff to full-time staff.	6/19/20	Fire Chief	
3. The City Manager and Fire Chief will consider	2020 –	City Manager,	



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options for the new Fire Station. a. Look into possible options to finance the new station with low interest rates. b. Look into building a new station with partnerships, i.e. the animal shelter. c. Staffing is the priority for the Fire Department.	2021	Fire Chief	
4. The City Staff gave a comprehensive explanation of the City's Financial Picture. The Council complimented the Staff's ability to manage the City's finances in an efficient and effective manner. The Council also acknowledged that their perspective of the finances had changed from possibly being in trouble to having a good handle on them.	2020 – 2021	City Staff	
5. The Council agreed on the criteria in which the City's Reserve funds may be used: a. The funds should be left untouched unless they are absolutely needed. b. The funds should be used as leverage for other things during this time. c. Per the Financial Policy, the Reserve funds may be used in one or a combination of the following ways: i. Emergencies; ii. One-time expenditures that do not increase reoccurring operating costs iii. Major capital purchases iv. Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections or program revenues and expenditures	2020 – 2021	City Staff	
6. The City Staff will consider opportunities to capitalize on the low interest rates and use them to the City's advantage. The Staff will present these opportunities to Council.	2020 – 2021	City Staff	
7. The City Staff gave a detailed update on the	2020 –	City Staff	



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Appraisal District. This gave the Council a clear picture of what to expect.	2021		
8. The Mayor and City Manager will create a Legislative Agenda and present it to the Council.	2020 – 2021	Mayor, City Manager	
9. The Council directed the City Manager to continue the Downtown Plan as he explained it. The City Manager is to leverage private/public partnerships in completing the project. a. The Downtown Plan addressed the streetscapes, traffic patterns, quiet zone, cross walk, building construction and financial resources.	2020 – 2021	City Staff	
10. The Council discussed the pros and cons of being part of the BCS MSA. The Council and Staff did not identify any real benefit of being part of the MSA. In fact, there was more agreement as to why the City should not be part of the MSA. The Council decided to continue to monitor the MSA.	2020 – 2021	City Staff	
11. The City Staff will continue to strengthen partnerships with other entities.	2020 – 2021	City Staff	
12. The City Manager will lead the staff in incorporating their Department SWOT Analysis into an Action Plan for 2020 – 2021.	2020 – 2021	City Staff	

**CITY OF NAVASOTA
CITY COUNCIL AGENDA**

AGENDA ITEM NO.: 17. **AGENDA DATE:** June 8, 2020

PREPARED BY: Susie M. Homeyer, City Secretary

APPROVED BY: BS

ITEM: Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

Consent Items are:

A. Consideration and possible action on the minutes for the month of May 2020; and

B. Consideration and possible action on the expenditures for the month of May 2020.

ITEM BACKGROUND:

BUDGETARY AND FINANCIAL SUMMARY:

STAFF RECOMMENDATION:

Staff recommends approval of the consent agenda items which include the minutes and expenditures for the month of May 2020.

ATTACHMENTS:

1. Minutes - 05/11/2020
2. Minutes - 05/19/2020
3. Minutes - 05/26/2020
4. Expenditures for May 2020

**MINUTES
REGULAR MEETING
MAY 11, 2020**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1
Geoff Horn, Councilmember, Place # 2
Josh M. Fultz, Councilmember, Place # 3
Bert Miller, Mayor, Place # 4
Grant E. Holt, Mayor Pro-Tem, Place # 5**

Thus constituting a quorum.

STAFF PRESENT: Brad Stafford, City Manager; Susie M. Homeyer, City Secretary; Lance Hall, Finance Director; Lupe Diosdado, Community Development Director; Michael Mize, Lieutenant and Jack Kelso, Building Inspector.

VISITORS: Connie Clements(Virtually), Jim Hassell, Ana Cosino(Virtually), Andrea Perrard(Virtually), Tammy(Virtually) and Scott Beddingfield.

THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Mayor Pro-Tem Grant Holt. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: None.
4. Staff report:
 - (a) City Manager Brad Stafford gave an update on COVID-19 response;
 - (b) City Manager Brad Stafford gave an update on the Arts Council quarterly report for the 2nd quarter;
 - (c) City Secretary Susie M. Homeyer gave an update on Municipal Clerks Week, May 3-9, 2020;

(d) Mayor Bert Miller announced that a couple of board meetings are scheduled for this week.

(e) Councilmembers and staff informed the audience about upcoming events.

5. A public hearing was held on an order to repair or demolish the structure located at 1220 S. LaSalle, Navasota, Texas 77868. Mayor Bert Miller opened the public hearing at 6:12 p.m. Staff showed some pictures of the structure that had burned. With no comments from the public or anyone virtually, Mayor Bert Miller closed the public hearing at 6:20 p.m.
6. Councilmember Bernie Gessner moved to approve an order to repair or demolish the structure at 1220 S. LaSalle, Navasota, Texas 77868, seconded by Councilmember Geoff Horn and with each Councilmember voting AYE, the motion carried.
7. Councilmember Geoff Horn moved to approve the Development Agreement with J & H Navasota Development, LLC for Phase III of Pecan Lakes Estates for \$400.00 per connection up to \$10,000.00 plus \$8,000.00 upon completion of the loop, seconded by Mayor Pro-Tem Grant Holt and with each Councilmember voting AYE, the motion carried.
8. Councilmember Bernie Gessner moved to approve the first reading of Ordinance No. 929-20, amending Chapter 11, Taxation, Article 11.04 Hotel/Motel Occupancy Tax, setting due dates for payments and penalties and interest for delinquent accounts, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.
9. Councilmember Bernie Gessner moved to approve the first reading of Ordinance No. 930-20, amending Chapter 11, Taxation, Article 11.04 Hotel/Motel Occupancy Tax to temporarily modify the hotel occupancy tax reporting and payment schedule, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.
10. Councilmember Bernie Gessner moved to approve the first reading of Ordinance No. 931-20, amending Chapter 8 Offenses and Nuisances, Article 8.03 Noise, Division 1. Generally, Sec. 8.03.003 General Provisions, of the Code of Ordinances of the City of Navasota, Grimes County, Texas, regarding general residential construction working hours, seconded by Councilmember Geoff Horn and with each Councilmember voting AYE, the motion carried.

City Secretary Susie M. Homeyer informed the City Council that someone by the name of Tammy had raised their hand virtually to speak. The time was 6:50 p.m. Mayor Bert Miller called on this person and it was Lonnie Turner. He wanted to speak on behalf of Agenda Item No. 5. The Mayor informed Mr. Turner that this agenda item was already addressed and couldn't be discussed at this time. Mr. Turner then wanted to know the status of the outcome. Mayor Bert Miller instructed Mr. Turner to contact Lupe Diosdado tomorrow about the action taken.

11. Mayor Bert Miller made a motion to move the May 25, 2020 City Council meeting to May 26, 2020 unless there were not enough items for an agenda, seconded by Councilmember Bernie Gessner and with each Councilmember voting AYE, the motion carried.
12. Councilmember Bernie Gessner moved to approve the consent agenda items which include the minutes and expenditures for the month of April 2020, the second reading of Ordinance No. 927-20, denying the distribution cost recovery factor rate increase of Entergy, Texas, Inc. filed on March 31, 2020 and the second reading of Ordinance No. 928-20, establishing a voluntary utility assistance fund and appointment of an advisory board, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.
13. Mayor Bert Miller adjourned the meeting at 7:02 p.m.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

**MINUTES
SPECIAL MEETING
MAY 19, 2020**

The City Council of the City of Navasota, Grimes County, Texas met at the Navasota Center, LaSalle Room, located at 101 Stadium Drive at 9:00 a.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1
Geoff Horn, Councilmember, Place # 2
Josh M. Fultz, Councilmember, Place # 3
Bert Miller, Mayor, Place # 4
Grant E. Holt, Mayor Pro-Tem, Place # 5**

Thus constituting a quorum.

STAFF PRESENT: Brad Stafford, City Manager; Susie M. Homeyer, City Secretary; Cary Bovey, Legal Counsel; Kathrine Thogersen, Administrative Assistant/Deputy City Secretary; Lupe Diosdado, Community Development Director; Peggy Johnson, Human Resource Director; Pat Gruner, Municipal Judge; Shawn Myatt, Police Chief/Assistant City Manager; Rayna Willenbrink, Economic Development Specialist; Madison Brooks, Marketing and Communication Coordinator; Jose Coronilla, Director of Street and Sanitation; Jeff Greer, Director of Utilities; Lance Hall, Finance Director; Jason Katkoski, Fire Chief/EMC; Dominique Lowery, Facilities Manager and Alicia Ortman, Administrative Intern.

VISITORS: Joe Gonzales, Sydney Schmidt, Rev. Archie Sauls, Cristian Lopez, Joe Carpio, Jeramie Garcia, Jr., Edgar Tunseca, Doris Sauls and W. J. Sauls.

(The meeting was moved from the LaSalle Room to the Bluebonnet room due to the number of visitors that were in attendance.)

THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:

1. Mayor Bert Miller called the meeting to order at 9:20 a.m.
2. The City Council held a retreat which included a presentation and discussion with City Council and City Staff facilitated by Joe Gonzales from The Management Connection regarding the City of Navasota, including but not

limited to: Mission, goals and objectives of the City, vision of future of the City; city departments, operations and functions; strategic planning and associated matters.

3. Mayor Bert Miller adjourned the meeting at 12:30 p.m.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

**MINUTES
REGULAR MEETING
MAY 26, 2020**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1
Geoff Horn, Councilmember, Place # 2
Josh M. Fultz, Councilmember, Place # 3
Bert Miller, Mayor, Place # 4
Grant E. Holt, Mayor Pro-Tem, Place # 5**

Thus constituting a quorum.

STAFF PRESENT: Brad Stafford, City Manager; Susie M. Homeyer, City Secretary; Lupe Diosdado, Community Development Director; Shawn Myatt, Police Chief/Assistant City Manager; Jose Coronilla, Director of Streets and Sanitation; Rayna Willenbrink, Economic Development Specialist; Mai Hung, IT Specialist, Jason Katkoski, Fire Chief/EMC and Dominique Lowery, Facilities Manager.

VISITORS: Connie Clements(Virtually), Ana Cosino(Virtually), and Andrea Perrard(Virtually).

THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Mayor Pro-Tem Grant Holt. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: None.
4. Staff report:
 - (a) City Manager Brad Stafford gave an update on COVID-19 response;
 - (b) Director of Streets and Sanitation Jose Coronilla gave an update on the street department;
 - (c) Facilities Manager Dominique Lowery gave an update on the parks department;

- (d) Economic Development Specialist Rayna Willenbrink gave an update on the economic development department;
 - (e) Councilmember Geoff Horn gave an update on the latest Planning and Zoning meeting. Councilmember Bernie Gessner gave an update on the latest Board of Adjustment meeting;
 - (f) Councilmembers and staff informed the audience about upcoming events.
5. Mayor Pro-Tem Grant Holt moved to approve the water rate for the concrete batch plant meter at Summit Precast Concrete to be charged at the current in-town water rate and no charge for sanitary sewer, seconded by Councilmember Bernie Gessner and with each Councilmember voting AYE, the motion carried.
 6. Mayor Pro-Tem Grant Holt moved to approve designating Railroad Street, between Johnson and Washington, as one-way accommodating north bound travel only as shown on the plan, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.
 7. Councilmember Bernie Gessner moved to approve Resolution No. 671-20, regarding the requested annexation by Miriah Cunneen on behalf of Anthony J. Cunneen for a 9.063 acre tract of land in the Daniel Tyler Survey, A-55, Navasota, Grimes County, Texas, setting a date, time and place for a public hearing on a proposed annexation of said property by the City of Navasota, seconded by Councilmember Geoff Horn and with each Councilmember voting AYE, the motion carried.
 8. Councilmember Bernie Gessner moved to approve Resolution No. 672-20, supporting the City of Navasota COVID-19 response grant application, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.
 9. The second reading of Ordinance No. 929-20, amending Chapter 11, Taxation, Article 11.04 Hotel/Motel Occupancy Tax, setting due dates and penalties and interest for delinquent accounts was pulled from the consent agenda for some discussion.

Councilmember Bernie Gessner moved to approve the second reading of Ordinance No. 930-20, amending Chapter 11, Taxation, Article 11.04 Hotel/Motel Occupancy Tax to temporarily modify the hotel occupancy tax reporting and payment schedule and the second reading of Ordinance No. 931-20, amending Chapter 8 Offenses and Nuisances, Article 8.03 Noise, Division 1. Generally, Sec. 8.03.003 General Provisions, of the Code of Ordinances of the City of Navasota, Grimes County, Texas, regarding general

residential construction working hours, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.

Councilmember Bernie Gessner moved to approve second reading of Ordinance No. 929-20, amending Chapter 11, Taxation, Article 11.04 Hotel/Motel Occupancy Tax, setting due dates and penalties and interest for delinquent accounts by removing the definition of City Secretary and adding the definition of Finance Director, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.

10. Mayor Bert Miller adjourned the meeting at 6:58 p.m.

BERT MILLER, MAYOR

ATTEST:

SUSIE M. HOMEYER, CITY SECRETARY

MONTHLY BUDGET SUMMARY AS OF MAY 2020

FUND	REV BUDGET	YTD REV	% BUD	EXP BUDGET	YTD EXP	% BUD	BALANCE
<i>General</i>	\$ 11,391,193.00	\$ 7,101,131.10	62%	\$ 11,391,193.00	\$ 5,944,471.62	52%	\$1,156,659.48
<i>Water</i>	\$ 1,853,000.00	\$ 1,256,179.70	68%	\$ 1,853,000.00	\$ 1,008,138.95	54%	\$ 248,040.75
<i>Utility Cap IMP</i>	\$ 140,000.00	\$ 103,610.71	74%	\$ 140,000.00	\$ -		\$103,610.71
<i>Gas</i>	\$ 3,297,000.00	\$ 2,064,288.45	63%	\$ 3,297,000.00	\$ 1,695,097.68	51%	\$369,190.77
<i>Sewer</i>	\$ 1,732,500.00	\$ 947,466.41	55%	\$ 1,732,500.00	\$ 1,022,247.88	59%	(\$74,781.47)
<i>cemetery perm</i>	\$ 3,000.00	\$ 3,637.48	0%	\$ 3,000.00	\$ -	0%	\$3,637.48
<i>cemetery oper</i>	\$ 65,000.00	\$ 42,621.80	66%	\$ 65,000.00	\$ 22,881.27	35%	\$19,740.53
<i>Grant Fund</i>	\$ 3,413,500.00	\$ 433,724.31	13%	\$ 3,413,500.00	\$ 1,083,243.57	32%	(\$649,519.26)
<i>Hotel Occupancy</i>	\$ 141,000.00	\$ 101,679.98	72%	\$ 141,000.00	\$ -	0%	\$101,679.98
<i>Bond Fund</i>	\$ 961,792.00	\$ 1,069,818.83	111%	\$ 961,792.00	\$ 1,250,038.76	130%	(\$180,219.93)
<u>GRAND TOTAL</u>	<u>\$ 19,444,485.00</u>	<u>\$ 12,586,823.75</u>	<u>65%</u>	<u>\$ 19,444,485.00</u>	<u>\$ 10,942,876.16</u>	<u>56%</u>	<u>\$1,718,850.06</u>
<i>Capital Projects</i>	\$ 1,600,000.00	\$ 754.59	0%	\$ 1,600,000.00	\$ 285,427.59	18%	(\$284,673.00)
<i>EDC</i>	\$ 682,000.00	\$ 397,820.03	58%	\$ 682,000.00	\$ 484,129.96	71%	(\$86,309.93)
<i>Foundation</i>	\$ -	\$ 12,803.00	#DIV/0!	\$ -	\$ -	#DIV/0!	\$12,803.00

05/31/2020

	FUND	PREVIOUS TOTAL	PRINCIPAL	INTEREST	CHG MV	TOTAL
UNRESTRICTED FUNDS						
##	GENERAL FUND	\$2,275,510.04		\$1,082.37	844.69	\$2,277,437.10
	100-0-200.06					
##	WATER O&M	\$453,255.22		\$215.60	168.25	\$453,639.06
	200-0-200.06					
##	GAS O&M	\$465,174.45		\$221.27	172.68	\$465,568.39
	300-0-200.06					
##	SEWER O&M	\$190,284.15		\$90.51	70.64	\$190,445.30
	400-0-200.06					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
TOTAL UNRESTRICTED					\$3,387,089.85	
RESTRICTED FUNDS						
##	BECKER/BEST MUSEUM	\$15,716.43		\$7.48	5.83	\$15,729.74
	100-0-200.07					
##	VOLUNTARY FIRE FUND	\$42,442.71		\$20.19	15.76	\$42,478.65
	100-0-200.09					
##	LIBRARY MADELEY	\$15,547.00		\$7.40	5.77	\$15,560.17
	100-0-200.10					
##	VOLUNTARY PARK FUND	\$60,086.28		\$28.58	22.30	\$60,137.16
	100-0-200.12					
##	ANIMAL SHELTER DONA	\$18,409.97		\$8.76	6.83	\$18,425.56
	100-0-200.18					
##	WATER-DEPOSIT	\$37,288.42		\$17.74	13.84	\$37,320.00
	200-0-200.00					
##	GAS-DEPOSITS	\$53,713.01		\$25.55	19.94	\$53,758.50
	300-0-200.00					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
##	SEWER IMP	\$260,802.60		\$124.05	96.81	\$261,023.47
	400-0-200.02					
##	STREET&DRAINAGE FE	\$430,380.76		\$204.72	159.76	\$430,745.24
	510-0-200.11					
##	CEMETERY PERPETUAL	\$372,246.01		\$177.06	138.18	\$372,561.25
	520-0-201.00					
##	CEMETERY ST FUND	\$125,583.49		\$59.74	46.62	\$125,689.85
	525-0-201.05					
##	CEM JESSIE MAE BOND	\$19,505.02		\$9.28	7.24	\$19,521.54
	525-0-201.06					
##	0	\$25,504.16		\$12.13	9.47	\$25,525.75
	0					
##	UTILITY CIP	\$281,708.73		\$134.00	104.57	\$281,679.30
	210-0-200.06					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
##	0	\$0.00		\$0.00	0.00	\$0.00
	0					
TOTAL RESTRICTED					\$1,760,156.19	
##	TOTAL	\$5,143,158.45	\$0.00	\$2,446.40	\$1,909.19	\$5,147,246.05
	MM-INTEREST	\$420.82	POOLS INTEREST		\$329.56	
	INTEREST	\$1,696.02				
	PRINCIPAL	\$114,898.37			\$2,025.58	\$116,594.39

CURRENT MONTH MARKET VALUE		BOOK VALUE
TOTAL MONEY MARKET	\$2,502,539.86	
TOTAL POOLS	\$688,115.05	
TOTAL CDS	\$1,715,000.00	\$1,715,000.00
TOTAL MBS-FIXED	\$122,909.76	\$118,825.80
	\$1,837,909.76	\$1,833,825.80
TOTAL INVESTMENT PORTFOLIO MARKET VALUE		\$5,028,564.67
TOTAL INVESTMENT PORTFOLIO INCODE	\$0.00	
	\$5,028,564.67	
TOTAL INVESTMENT PORTFOLIO BOOK VALUE		\$5,024,480.71
YTD INTEREST		\$2,446.40
CHANGE IN MARKET VALUE		\$1,909.19
		\$1,909.19

WEIGHTED AVERAGE MATURITY

WEIGHTED AVERAGE YIELD

LAST MONTH MARKET VALUE		CHANGE IN MARKET VALUE
TOTAL MONEY MARKET	\$2,385,524.65	117,015.21
TOTAL POOLS	\$687,785.49	329.56
	\$0.00	0.00
TOTAL CDS	\$1,815,000.00	(100,000.00)
TOTAL MBS-FIXED	\$138,345.34	(15,435.58)

MONEY MARKET

CITY MONEY MARKET ACCOUNT		
BBVA PUBLIC FUNDS INTEREST CHECKING	BEGINNING BAL	\$2,385,524.65
2535818811	TRADES/DEDUCTIONS	
	INTEREST	\$2,116.84
WAM	PRINCIPAL/ADDITIONS	\$114,898.37
WAY	ENDING BAL	\$2,502,539.86

INVESTMENT POOLS

TEXPOOL ACCOUNT		
CITY OF NAVASOTA AP FUND II	BEGINNING BAL	\$131,873.91
449/7907600001	TRADES	
	INTEREST	\$30.03
WAM	PRINCIPAL	
131.904	ENDING BAL	\$131,903.94

TEXSTAR ACCOUNT		
CITY OF NAVASOTA AP FUND	BEGINNING BAL	\$131,660.98
930102200	TRADES	
	INTEREST	\$27.34
WAM	PRINCIPAL	
131.688	ENDING BAL	\$131,688.32

TEXAS CLASS ACCOUNT

	BEGINNING BAL	\$424,250.60
	TRADES	
60	INTEREST	\$272.19
	PRINCIPAL	
	ENDING BAL	\$424,522.79

CDS

WAY	CUSIP254673EV4	PURCHASE DATE	10/16/17	IRCHASE PRICE	\$245,000.00
	AP5342799 DFS	MATURITY	10/19/20	BOOK VALUE	\$245,000.00
	1.95%	DAYS TO MATURITY	101	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP02006L6D0	PURCHASE DATE	10/16/17	IRCHASE PRICE	\$245,000.00
	GMATBK	MATURITY	10/19/20	BOOK VALUE	\$245,000.00
	1.95%	DAYS TO MATURITY	101	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP05580AKR4	PURCHASE DATE	10/16/17	IRCHASE PRICE	\$245,000.00
	BMW	MATURITY	10/20/20	BOOK VALUE	\$245,000.00
	1.95%	DAYS TO MATURITY	102	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP74267GVW4	PURCHASE DATE	06/01/17	IRCHASE PRICE	\$100,000.00
	HTM	MATURITY	05/05/20	BOOK VALUE	
	1.65%	DAYS TO MATURITY	-19	IARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL	100000	INTEREST	822.74
WAY	CUSIP61747MU58	PURCHASE DATE	04/11/18	IRCHASE PRICE	\$245,000.00
	MORGAN STANLEY	MATURITY	04/20/20	BOOK VALUE	
	2.65%	DAYS TO MATURITY	-30	IARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP38148PE78	PURCHASE DATE	04/11/18	IRCHASE PRICE	\$245,000.00
	GOLDMAN SACHS	MATURITY	04/20/20	BOOK VALUE	
	2.60%	DAYS TO MATURITY	-30	IARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP91435LAJ6	PURCHASE DATE	05/30/18	IRCHASE PRICE	\$245,000.00
	UNIV OF IOWA	MATURITY	04/20/20	BOOK VALUE	\$245,000.00
	2.90%	DAYS TO MATURITY	-30	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	583.97
WAY	CUSIP06051VB70	PURCHASE DATE	08/10/18	IRCHASE PRICE	\$245,000.00
	BANK OF AMERICA	MATURITY	04/20/20	BOOK VALUE	\$245,000.00
	2.75%	DAYS TO MATURITY	-30	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP90352RAN5	PURCHASE DATE	09/12/19	IRCHASE PRICE	\$245,000.00
	US ALLIANCE FED CR	MATURITY	04/20/20	BOOK VALUE	\$245,000.00
	1.95%	DAYS TO MATURITY	-30	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP61760AYP8	PURCHASE DATE	04/05/19	IRCHASE PRICE	\$245,000.00
	MORGAN STANLEY PVT	MATURITY	04/20/20	BOOK VALUE	\$245,000.00
	2.60%	DAYS TO MATURITY	-30	IARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	

MBS-FIXED RATE

WAY	CUSIP31417YR41 FNMA0506 4.50%	PURCHASE DATE	01/25/18	IRCHASE PRICE	\$389,273.47
		MATURITY	04/20/20	BOOK VALUE	\$6,095.94
		DAYS TO MATURITY	-30	IARKET VALUE	\$6,427.74
		WAM		DIFFERENCE	\$331.80
		PRINCIPAL	4639.65	INTEREST	40.26
WAY	CUSIP31282CMD6 FHM30356 4.50%	PURCHASE DATE	07/14/16	IRCHASE PRICE	\$30,967.31
		MATURITY	07/01/21	BOOK VALUE	\$2,781.76
		DAYS TO MATURITY	284	IARKET VALUE	\$2,794.48
		WAM		DIFFERENCE	\$12.72
		PRINCIPAL	464.28	INTEREST	10.09
WAY	CUSIP31282CMD6 FHM30356 4.50%	PURCHASE DATE	08/31/16	IRCHASE PRICE	\$36,180.93
		MATURITY	07/01/21	BOOK VALUE	\$2,236.65
		DAYS TO MATURITY	284	IARKET VALUE	\$2,245.56
		WAM		DIFFERENCE	\$8.91
		PRINCIPAL	577.76	INTEREST	12.55
WAY	CUSIP3148ANE4 FNMA1288 2.81%	PURCHASE DATE	12/06/17	IRCHASE PRICE	\$310,569.80
		MATURITY	12/01/22	BOOK VALUE	\$89,513.89
		DAYS TO MATURITY	654	IARKET VALUE	\$92,549.80
		WAM		DIFFERENCE	\$3,035.91
		PRINCIPAL	5735.32	INTEREST	159.19
WAY	CUSIP3128MBJK4 FHG12766 4.50%	PURCHASE DATE	01/23/17	IRCHASE PRICE	\$79,912.23
		MATURITY	11/01/20	BOOK VALUE	\$1,361.28
		DAYS TO MATURITY	110	IARKET VALUE	\$1,427.72
		WAM		DIFFERENCE	\$66.44
		PRINCIPAL	550.34	INTEREST	7.94
WAY	0 0 0.00%	PURCHASE DATE	01/00/00	IRCHASE PRICE	\$0.00
		MATURITY	01/00/00	BOOK VALUE	
		DAYS TO MATURITY	0	IARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	0 0 0.00%	PURCHASE DATE	01/00/00	IRCHASE PRICE	\$0.00
		MATURITY	01/00/00	BOOK VALUE	
		DAYS TO MATURITY	0	IARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
WAY	CUSIP31417YZF7 FNMA0741 4.00%	PURCHASE DATE	12/19/16	IRCHASE PRICE	\$168,985.60
		MATURITY	05/01/21	BOOK VALUE	\$12,158.10
		DAYS TO MATURITY	240	IARKET VALUE	\$12,702.11
		WAM		DIFFERENCE	\$604.01
		PRINCIPAL	1888.85	INTEREST	46.48
WAY	CUSIP31402RQH5 FNMA735856 5.00%	PURCHASE DATE	04/18/16	IRCHASE PRICE	\$45,854.34
		MATURITY	08/01/20	BOOK VALUE	\$584.65
		DAYS TO MATURITY	45	IARKET VALUE	\$615.45
		WAM		DIFFERENCE	\$30.80
		PRINCIPAL	342.11	INTEREST	3.86
WAY	CUSIP31364SQC0 FN115751 1.94%	PURCHASE DATE	10/31/32	IRCHASE PRICE	\$49,247.15
		MATURITY	11/01/20	BOOK VALUE	\$4,093.53
		DAYS TO MATURITY	110	IARKET VALUE	\$4,086.90
		WAM		DIFFERENCE	(\$6.63)
		PRINCIPAL	700.06	INTEREST	8.94

CITY OF NAVASOTA
MONTHLY SALES TAX COMPARISON
2015-2020

CITY SALES TAX COLLECTED
2002

2003

% CHANGE

2003	October	\$60,231.50	2004	\$82,508.01	36.98%
	November	\$97,195.18		\$83,976.74	-13.60%
	December	\$59,257.49		\$72,545.84	22.42%
	January	\$58,119.26		\$60,641.33	4.34%
	February	\$99,868.40		\$140,830.97	41.02%
	March	\$56,920.19		\$59,110.36	3.85%
	April	\$52,715.38		\$59,601.16	13.06%
	May	\$97,134.29		\$93,187.99	-4.06%
	June	\$67,470.38		\$72,126.33	6.90%
	July	\$87,004.41		\$73,770.06	-15.21%
36181.86 One Payment	August	\$89,898.56		\$100,175.34	11.43%
	September	\$69,332.88		\$70,583.01	1.80%
	Total	\$895,147.92	Total	\$969,057.14	8.26%
2005	2004		2005		
	October	\$62,219.34		\$74,388.30	19.56%
	November	\$107,090.07		\$118,096.69	10.28%
	December	\$62,346.50		\$70,455.29	13.01%
	January	\$61,823.41	2006	\$73,136.08	18.30%
	February	\$110,849.83		\$125,360.31	13.09%
	March	\$63,315.64		\$82,316.78	30.01%
	April	\$66,239.58		\$71,268.19	7.59%
	May	\$77,950.86		\$122,426.67	57.06%
	June	\$69,309.09		\$88,372.86	27.51%
July	\$78,455.80	one payment from audit		\$91,623.29	16.78%
August	\$142,517.72			\$134,247.76	-5.80%
September	\$75,008.38			\$120,642.76	60.84%
	Total	\$977,126.22	Total	\$1,172,334.98	19.98%
68846.03 One Payment 2007	2006-2007		2007-2008		
	October	\$92,207.92	October	\$105,594.65	14.52%
	November	\$128,463.35	November	\$138,221.46	7.60%
	December	\$148,107.22	December	\$95,352.67	-35.62%
	January	\$98,001.54	January	\$103,674.95	5.79%
	February	\$129,940.36	February	\$153,108.96	17.83%
	March	\$67,673.23	March	\$90,958.40	34.41%
	April	\$85,046.47	April	\$88,298.98	3.82%
	May	\$127,322.62	May	\$122,617.04	-3.70%
	June	\$80,430.75	June	\$108,382.73	34.75%
2009	July	\$95,997.18	July	\$94,376.76	-1.69%
	August	\$129,739.03	August	\$132,500.76	2.13%
	September	\$104,131.58	September	\$112,421.04	7.96%
	Total	\$1,287,061.25	Total	\$1,345,508.40	4.54%
	2008-2009		2009-2010		
	October	\$101,055.81	October	\$81,819.63	-19.04%
	November	\$145,460.03	November	\$128,437.38	-11.70%
	December	\$127,177.65	December	\$103,713.32	-18.45%
	January	\$116,221.98	January	\$81,299.87	-30.05%
	February	\$143,942.75	February	\$136,370.69	-5.26%
March	\$81,334.57	March	\$88,208.48	8.45%	
April	\$85,150.06	April	\$313,498.55	268.17%	
May	\$138,856.23	May	\$157,571.50	13.48%	
June	\$91,690.63	June	\$104,952.13	14.46%	
July	\$94,574.59	July	\$105,197.55	11.23%	
August	\$123,167.44	August	\$145,374.50	18.03%	
September	\$88,483.18	September	\$102,198.27	15.50%	
	Total	\$1,337,114.92	Total	\$1,548,641.87	
	budget	1,300,000	budget	1,300,000	
18.76% 13.28% -6.11% 12.70%	2010-2011		2011-2012		
	October	\$97,167.16	October	\$105,514.91	8.59%
	November	\$145,493.01	November	\$146,477.37	0.68%
	December	\$97,371.99	December	\$100,235.24	2.94%
	January	\$91,626.93	January	\$101,415.55	10.68%

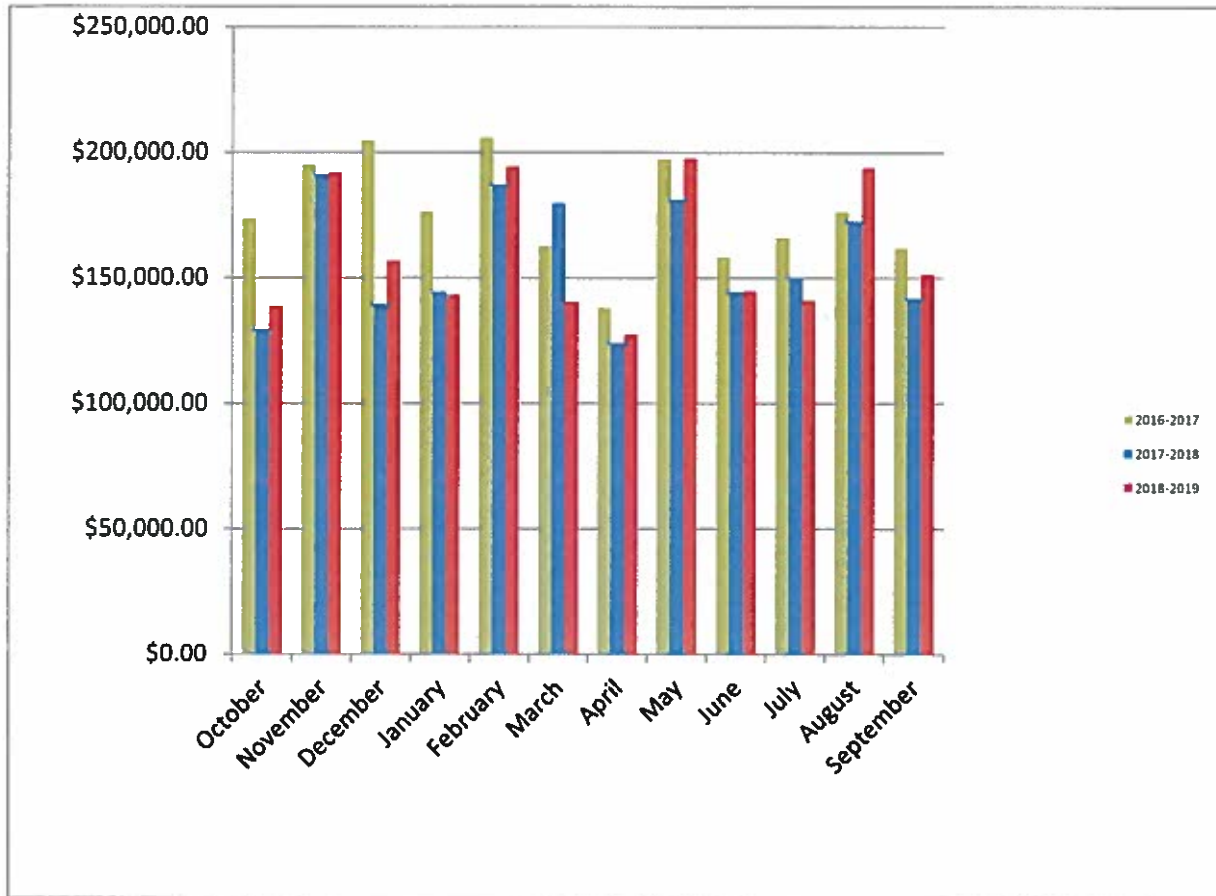
CITY OF NAVASOTA
MONTHLY SALES TAX COMPARISON
2015-2020

3.86%	February	\$141,628.41	February	\$152,313.48	7.54%
15.23%	March	\$101,638.25	March	\$95,131.04	-6.40%
-69.16%	April	\$96,694.83	April	\$106,108.07	9.73%
-10.24%	May	\$141,433.87	May	\$241,177.31	70.52%
2.39%	June	\$107,461.48	June	\$133,094.13	23.85%
-8.60%	July	\$96,147.48	July	\$111,212.87	15.67%
-4.64%	August	\$138,636.18	August	\$162,712.81	17.37%
10.54%	September	\$112,973.62	September	\$164,459.01	45.57%
	Total	\$1,368,273.21	Total	\$1,619,851.79	
	budget	1,300,000	budget	1,300,000	
2012-2013			2013-2014		
23.92%	October	\$130,751.29	October	\$127,920.59	-2.16%
22.88%	November	\$179,985.94	November	\$167,496.65	-6.94%
39.77%	December	\$140,097.88	December	\$129,835.47	-7.33%
27.66%	January	\$129,465.53	January	\$117,689.31	-9.10%
16.61%	February	\$177,618.45	February	\$171,138.60	-3.65%
33.66%	March	\$127,152.24	March	\$126,258.28	-0.70%
31.37%	April	\$139,389.00	April	\$104,970.63	-24.69%
-32.02%	May	\$163,961.37	May	\$178,453.62	8.84%
1.96%	June	\$135,701.15	June	\$152,395.93	12.30%
26.60%	July	\$140,797.57	July	\$159,074.01	12.98%
-0.11%	August	\$162,531.65	August	\$160,598.36	-1.19%
-11.46%	September	\$145,605.80	September	\$155,320.68	6.67%
	Total	\$1,773,057.87	Total	\$1,751,152.13	
	budget	1,350,000	budget	1,500,000	
2014-2015			2015-2016		
3.15%	October	\$131,953.61	October	\$156,106.14	18.30%
12.63%	November	\$188,656.68	November	\$203,455.39	7.84%
10.89%	December	\$143,977.92	December	\$153,783.75	6.81%
2.24%	January	\$120,321.92	January	\$130,009.23	8.05%
7.26%	February	\$183,568.36	February	\$196,285.32	6.93%
8.21%	March	\$136,620.95	March	\$154,934.85	13.40%
18.83%	April	\$124,731.89	April	\$170,423.77	36.63%
3.11%	May	\$184,007.42	May	\$237,620.06	29.14%
-4.74%	June	\$145,179.41	June	\$158,927.20	9.47%
-16.07%	July	\$133,505.66	July	\$149,324.96	11.85%
15.62%	August	\$185,682.43	August	\$218,551.90	17.70%
-2.01%	September	\$152,192.98	September	\$164,250.46	7.92%
	Total	\$1,830,399.23	Total	\$2,093,673.03	
	budget	1,600,000	budget	1,600,000	
2016-2017			2017-2018		
11.09%	October	\$173,421.01	October	\$129,374.18	-25.40%
-4.26%	November	\$194,791.82	November	\$191,101.63	-1.89%
33.19%	December	\$204,822.55	December	\$139,341.25	-31.97%
35.56%	January	\$176,245.32	January	\$144,286.24	-18.13%
4.84%	February	\$205,787.56	February	\$187,205.31	-9.03%
4.90%	March	\$162,528.61	March	\$179,621.37	10.52%
-19.05%	April	\$137,955.37	April	\$123,904.17	-10.19%
-16.99%	May	\$197,240.92	May	\$181,202.21	-8.13%
-0.49%	June	\$158,154.36	June	\$144,274.81	-8.78%
11.08%	July	\$165,869.57	July	\$149,328.40	-9.97%
-19.39%	August	\$176,183.78	August	\$172,531.85	-2.07%
-1.53%	September	\$161,733.55	September	\$141,758.88	-12.35%
	Total	\$2,114,734.42	Total	\$1,883,930.30	
	budget	1,900,000	budget	2,000,000	

CITY OF NAVASOTA
MONTHLY SALES TAX COMPARISON
2015-2020

	2018-2019			2019-2020	
7.23%	October	\$138,722.41	October	\$142,932.21	3.03%
0.50%	November	\$192,052.55	November	\$179,825.74	-6.37%
12.57%	December	\$156,856.11	December	\$147,204.90	-6.15%
-0.81%	January	\$143,121.61	January	\$140,456.62	-1.86%
3.80%	February	\$194,322.95	February	\$183,606.42	-5.51%
-21.81%	March	\$140,452.34	March	\$133,943.33	-4.63%
2.76%	April	\$127,322.36	April	\$153,344.34	20.44%
8.92%	May	\$197,359.24	May	\$198,864.78	0.76%
0.21%	June	\$144,577.89	June		-100.00%
-5.58%	July	\$140,994.11	July		-100.00%
12.28%	August	\$193,717.25	August		-100.00%
6.67%	September	\$151,217.75	September		-100.00%
	Total	\$1,920,716.57	Total	\$1,280,178.34	
	budget	1,900,000	budget	2,000,000	

CITY OF NAVASOTA
MONTHLY SALES TAX COMPARISON
2015-2020



Municipal Gas Acquisition and Supply Corporation

Three Riverway | Suite 1900 | Houston, TX 77056 | 713-888-0133



May 15, 2020

City of Navasota, TX

Ms. Rita Pullin, Utility Billing Manager

200 East McAlpine

Navasota, TX 77868

ACTUAL

Invoice ACT0011162

Reference : Joint Gas Purchase
Contract

RE: Gas Deliveries for April 2020

<u>Current Month</u>	<u>Vol / MMBTU</u>	<u>\$ / MMBTU</u>	<u>Gross Amount</u>	<u>Discount</u>	<u>Net Amount Due</u>
Requirement Sales	29,130	\$1.634	\$47,598.42	\$8,739.00	\$38,859.42

Informational Note: Your total discounts to-date are: \$1,957,388.62

Wiring Instructions

Bank: THE BANK OF NEW YORK MELLON
ABA Number: 021 000 018
Account Name: MuniGas Rev Account
Account Number: 2243858400

For Payments by ACH

THE BANK OF NEW YORK MELLON
ACH Account
ABA# 021 000 018
890 0487 445

Due Date: 5/20/2020
Amount: \$38,859.42
Reference: MuniGas - City of Navasota, TX
Attn: Arla Scott (713) 483-6529

Reference: MuniGas - City of Navasota, TX
Attn: Arla Scott (713) 483-6529

**Municipal Gas Acquisition and Supply Corporation
Gas Allocation for April 2020
City of Navasota**

Actual 05/15/2020

	<u>MMBtu</u>	<u>\$/MMBtu</u>	<u>Value</u>
<u>April 2020 Allocations</u>			
April Nominations	29,130	\$1.63400	\$47,598.42
March Adjustment (See below)	0	#DIV/0!	\$0.00
April Nominations Adjusted	29,130	\$1.63400	<u>\$47,598.42</u>
April Volume Allocation	<u>29,130</u>	<u>\$1.63400</u>	<u>\$47,598.42</u>
% of Nominations	<u>100.0%</u>		

	<u>MMBtu</u>	<u>\$/MMBtu</u>	<u>Value</u>
<u>March 2020 Adjustments</u>			
March Estimate Per Invoice 202004018	31,351	\$1.82100	\$57,090.17
March Actual Volume/Value per CenterPoint *	<u>31,351</u>	<u>\$1.82100</u>	<u>\$57,090.17</u>
Excess Allocation for March	0		<u>\$0.00</u>

* Total actual volumes delivered by supplier (CenterPoint) = 31,351 MMBtus with value of \$57,090.17.
Actuals per CenterPoint Energy Services, Inc. statement.

Note: MuniGas and CenterPoint Energy Services, Inc.. will review cumulative imbalance with April 2020 allocations.
Note: Effective April 2020, CenterPoint Energy Services, Inc. Marketing LLC became the supplier.

ATMOS PIPELINE · TEXAS INVOICE**BILL TO:**

CITY OF NAVASOTA

NAVASOTA CITY HALL
ATTN: MR LANCE HALL, FINANCE DIRECTOR
P O BOX 910
NAVASOTA, TX 77868

CHECK REMITTANCE TO:

ATMOS PIPELINE-TEXAS
P. O. BOX 841425
DALLAS, TX 75284-1425

ELECTRONIC REMITTANCE TO:

ATMOS PIPELINE-TEXAS
Bank of America
ABA# for ACH: 111000012
ABA# for Wire: 026009593
Account #: 3756617812
Ref: APT-0014550

Page:

1 of 1

Invoice No:	APT-0014550
Invoice Date:	21-May-20
Customer No:	70670
Contract No:	06624-00
Payment Terms:	Net 10
Due Date:	31-May-20
Total Amount Due:	\$28,470.37

For Billing questions, please call: Rick Herbelin @ (254) 662-7470

#	PROD DATE	RECIPT POINT	RECIPT POINT NAME	DELIVERY POINT	DELIVERY POINT NAME	DESCRIPTION	MCF / COUNT	MMBTU / COUNT	RATE	NET AMOUNT
1	Apr-20					Monthly Customer Charge		2,450	12.47326	\$30,559.48
2	Apr-20					Texas Utility Tax				\$152.79
3	Apr-20					MAOP Review Surcharge	2,450	2,450	0.03958	\$96.97
4	Apr-20					Texas Utility Tax				\$0.48
5	Apr-20					GUD10942 GRIP Deferral	2,450	2,450	(1.34724)	(\$3,300.74)
6	Apr-20					Texas Utility Tax				(\$16.50)
SUBTOTAL										\$27,492.48
7	Apr-20	00451200	CENTERPOINT ENERGY SVS POOL	8000003044	NAVASOTA CITY GATE LINE 1	Usage Charge	34,945	34,938	0.02785	\$973.02
8	Apr-20	00451200	CENTERPOINT ENERGY SVS POOL	8000003044	NAVASOTA CITY GATE LINE 1	Texas Utility Tax				\$4.87
SUBTOTAL FOR STATION 8000003044							34,945	34,938		\$977.89
SUBTOTAL FOR PROD DATE Apr-20										\$28,470.37
Total Due										\$28,470.37

SELLER:

CenterPoint Energy Services, Inc.
1111 Louisiana Street
10th Floor
Houston, TX 77002

Customer Service:

Contact: CES Customer Service

Email:

CESCustomeService@centerpointenergy.com

Phone: (800) 886-8236

Accountant:

Contact: Hillary Mack III

Email: hillary.mack@centerpointenergy.com

Phone: (713) 207-4668

Fax: (713) 983-2643

BUYER:

City of Navasota, Texas
PO Box 910
Navasota, TX 77868

Invoice Attention List:

Contact: Finance Director

Email: fhall@navasotatx.gov

Contact: Jeff Greer

Email: jgreer@navasotatx.gov

Remit To:

CenterPoint Energy Services, Inc.

Payment by Wire Transfer to:

JP Morgan Chase Bank

Houston, Texas

ABA #: 021000021

Acct #: 100080578

Payment by ACH to:

JP Morgan Chase Bank

Houston, Texas

ABA #: 111000614

Acct #: 100080578

Mail all other remittances to:

Chase Lockbox

P.O. Box 301149

Dallas, TX 75303-1149

**Sales Invoice**

Invoice #: 711541

Invoice Date: 05/22/20

Due Date: 06/01/20

Amount Due: \$11,744.06

Account #:

Svc. Addr:

Cust. Ref.:

PO #:

Buyer: NAVASOTA TX

Deal Num	Description	Buy / Sell	Pipeline	Location	Delivery Period	Start/End Dates	Price (\$/MMBtu)	Volume (MMBtu)	Amount (\$)
CURRENT DELIVERY PERIOD - APR-20									
Gas Sales									
5538244	Natural Gas Sales	Sell	APT	Navasota	Apr-20	1 30	1.6340	10,870	\$17,761.58
5538244	Undertake	Sell	APT	Navasota	Apr-20	1 30	1.4670	(4,712)	\$(6,912.56)
Total for Gas Sales:								6,158	\$10,849.02
Tax									
	Tax-Sales		APT	Navasota					\$895.04
Total for Tax:									\$895.04
Total for Current Delivery Period:									\$11,744.06
TOTAL AMOUNT DUE:									\$11,744.06

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

100-GENERAL
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	6,941,596	1,130,416.77	5,465,022.67	0.00	1,476,572.83	78.73
COURT FINE AND FEE	93,000	4,895.80	47,258.75	0.00	45,741.25	50.82
COMMUNITY DEVELOPMENT	126,750	28,024.54	125,943.74	0.00	806.26	99.36
CITY UTILITIES	1,952,103	159,217.03	1,261,510.27	0.00	690,592.59	64.62
LIBRARY	23,500	699.15	5,001.71	0.00	18,498.29	21.28
PUBLIC SAFETY	218,188	840.00	78,202.72	0.00	139,985.10	35.84
TOURISM	351,400	0.00	73,007.28	0.00	278,392.72	20.78
PARKS AND REC	77,050	1,427.20	37,316.02	0.00	39,733.98	48.43
MISCELLANEOUS	1,607,607	701.94	7,867.94	0.00	1,599,739.06	0.49
TOTAL REVENUES	11,391,193	1,326,222.43	7,101,131.10	0.00	4,290,062.08	62.34
<u>TAXES AND OTHER GOVERNMT</u>						
4-100.00 CURRENT TAXES	2,042,670	20,332.60	1,976,720.40	0.00	65,949.60	96.77
4-101.00 DELINQUENT TAXES	25,000	2,519.46	32,838.18	0.00	7,838.18	131.35
4-102.00 PENALTY & INTEREST	29,000	3,852.82	32,038.96	0.00	3,038.96	110.48
4-103.00 I/S PORTION OF TAX	356,040	3,543.99	344,396.23	0.00	11,643.77	96.73
4-105.00 CITY SALES TAX	1,300,000	198,864.78	1,280,178.34	0.00	519,821.66	71.12
4-107.00 BEVERAGE TAX	16,000	1,065.00	14,892.02	0.00	1,107.98	93.08
4-120.00 INTEREST	35,000	431.11	34,695.45	0.00	304.55	99.13
4-120.01 INVESTMENT ADJUST TO MARK	30,000	0.00	32,340.05	0.00	2,340.05	107.80
4-150.00 FRANCHISE FEES	300,000	20,151.18	98,376.30	0.00	201,623.70	32.79
4-150.01 RIGHT OF WAY	4,000	1,154.61	3,851.08	0.00	148.92	96.28
4-150.02 CABLE PEG FEES	4,000	0.00	4,447.29	0.00	447.29	111.18
4-151.00 INDUSTRIAL DIST. PAYMENTS	412,881	0.00	421,710.85	0.00	8,829.85	102.14
4-152.00 UTILITY PMT IN LIEU OF TA	796,511	398,254.44	531,005.92	0.00	265,505.08	66.67
4-153.00 UTILITY EXP REIMBURSEMENT	1,090,494	480,246.78	640,329.04	0.00	450,164.46	58.72
4-154.00 EDC REIMBURSEMENT	0	0.00	0.00	0.00	0.00	0.00
4-155.00 INSURANCE RECOVERY	0	0.00	9,188.60	0.00	9,188.60	0.00
4-156.00 DISASTER RELIEF REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
4-157.00 GRANT REVENUE	0	0.00	8,013.96	0.00	8,013.96	0.00
4-158.00 HOUSING AUTH PAYMENT IN L	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	6,941,596	1,130,416.77	5,465,022.67	0.00	1,476,572.83	78.73
<u>COURT FINE AND FEE</u>						
4-200.00 MUNICIPAL COURT	93,000	4,895.80	47,258.75	0.00	45,741.25	50.82
4-208.08 MUNICIPAL COURT BLDG SEC	0	0.00	0.00	0.00	0.00	0.00
4-208.09 MC TECHNOLOGY	0	0.00	0.00	0.00	0.00	0.00
4-208.10 CHILD SAFETY SEAT	0	0.00	0.00	0.00	0.00	0.00
TOTAL COURT FINE AND FEE	93,000	4,895.80	47,258.75	0.00	45,741.25	50.82

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

100-GENERAL
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>COMMUNITY DEVELOPMENT</u>						
4-300.00 BUILDING PERMITS	115,000	14,181.54	104,375.74	0.00	10,624.26	90.76
4-300.01 PLAN REVIEW	0	0.00	500.00	0.00	(500.00)	0.00
4-300.02 ZONING CHANGE	2,000	0.00	500.00	0.00	1,500.00	25.00
4-300.03 ZONING BOARD OF ADJ VARIA	1,000	0.00	750.00	0.00	250.00	75.00
4-300.04 PRELIMINARY PLAT FILING F	2,000	0.00	500.00	0.00	1,500.00	25.00
4-300.05 VARIANCES TO SUBDIVISION	1,000	0.00	0.00	0.00	1,000.00	0.00
4-300.06 FINAL PLAT FILING FEE	1,000	500.00	2,000.00	0.00	(1,000.00)	200.00
4-300.07 PLAT VACATION FILING FEE	0	0.00	0.00	0.00	0.00	0.00
4-300.13 SITE PLAN	250	0.00	500.00	0.00	(250.00)	200.00
4-300.14 PUBLIC NUISANCE FEE	1,000	0.00	1,450.00	0.00	(450.00)	145.00
4-300.15 CODE ADMIN FEE	0	0.00	0.00	0.00	0.00	0.00
4-300.16 FIRE INSPECTIONS	1,000	250.00	1,250.00	0.00	(250.00)	125.00
4-300.17 SIDEWALK FEE IN LIEU OF	0	12,573.00	12,573.00	0.00	(12,573.00)	0.00
4-304.00 DEVELOPMENT USE PERMITS	1,000	500.00	1,000.00	0.00	0.00	100.00
4-307.00 GARAGE SALE PERMITS	1,000	20.00	420.00	0.00	580.00	42.00
4-307.01 FOOD TRUCK PERMIT	500	0.00	125.00	0.00	375.00	25.00
TOTAL COMMUNITY DEVELOPMENT	126,750	28,024.54	125,943.74	0.00	806.26	99.36
<u>CITY UTILITIES</u>						
4-400.00 GARBAGE REVENUE	1,400,000	107,033.40	849,883.63	0.00	550,116.37	60.71
4-400.01 SOLID WASTE BILLING FEE	12,146	0.00	0.00	0.00	12,145.70	0.00
4-400.02 SOLID WASTE COLLECTION FE	0	0.00	0.00	0.00	0.00	0.00
4-401.00 PENALTIES	23,957	1,710.40	13,571.86	0.00	10,385.30	56.65
4-402.00 YARD WASTE TIPPING FEES	500	200.00	450.00	0.00	50.00	90.00
4-403.00 SALE COMPOST	500	0.00	50.00	0.00	450.00	10.00
4-404.00 STREET AND DRAINAGE FEE	510,000	49,377.72	391,470.10	0.00	118,529.90	76.76
4-404.01 STREET CUTS	1,000	0.00	150.00	0.00	850.00	15.00
4-404.02 STREET PENALTIES	4,000	895.51	5,934.68	0.00	(1,934.68)	148.37
TOTAL CITY UTILITIES	1,952,103	159,217.03	1,261,510.27	0.00	690,592.59	64.62
<u>LIBRARY</u>						
4-500.00 LIBRARY INCOME	22,000	666.95	3,996.80	0.00	18,003.20	18.17
4-500.01 LIBRARY DONATIONS	500	0.00	0.00	0.00	500.00	0.00
4-500.02 SUMMER READING PROGRAM	500	32.20	854.91	0.00	(354.91)	170.98
4-500.03 LIBRARY MEMORIALS	500	0.00	150.00	0.00	350.00	30.00
TOTAL LIBRARY	23,500	699.15	5,001.71	0.00	18,498.29	21.28
<u>PUBLIC SAFETY</u>						
4-600.00 PD EVENT REVENUE	5,000	0.00	0.00	0.00	5,000.00	0.00
4-601.00 PD SPECIAL FUND-FED	0	0.00	0.00	0.00	0.00	0.00
4-602.00 PD SPECIAL SEIZURE	0	0.00	2,130.00	0.00	(2,130.00)	0.00
4-603.00 PD DONATION	0	0.00	200.00	0.00	(200.00)	0.00
4-604.00 PD SRO PROGRAM	102,000	0.00	64,341.72	0.00	37,658.28	63.08
4-605.00 PD LEOSE ALLOCATION	1,000	0.00	2,075.48	0.00	(1,075.48)	207.55
4-606.00 ANIMAL SHELTER FEES	6,000	310.00	2,652.50	0.00	3,347.50	44.21
4-606.01 ANIMAL SHELTER DONATIONS	1,500	0.00	2,155.00	0.00	(655.00)	143.67
4-607.00 BULLET PROOF VEST REIMB	0	0.00	0.00	0.00	0.00	0.00
4-608.00 SEXUAL ASSAULT EXAM REIMB	0	0.00	0.00	0.00	0.00	0.00

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

100-GENERAL
FINANCIAL SUMMARY

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4-609.00	PD RECORDS	1,000	54.00	891.50	0.00	108.50	89.15
4-650.00	FIRE BURN PERMITS	1,000	0.00	5.00	0.00	995.00	0.50
4-651.00	FIRE INTERLOCAL W/COUNTY	93,000	0.00	0.00	0.00	93,000.00	0.00
4-652.00	FIRE REVENUE RESCUE	0	0.00	0.00	0.00	0.00	0.00
4-653.00	FIRE VOLUNTARY DONATION	7,688	476.00	3,751.52	0.00	3,936.30	48.80
TOTAL PUBLIC SAFETY		218,188	840.00	78,202.72	0.00	139,985.10	35.84
<u>TOURISM</u>							
4-700.00	TOURISM SPECIAL EVENTS RE	500	0.00	0.00	0.00	500.00	0.00
4-700.01	TEXAS BIRTHDAY BASH DONAT	0	0.00	0.00	0.00	0.00	0.00
4-700.02	TEXAS BIRTHDAY BASH SPONO	30,000	0.00	18,875.00	0.00	11,125.00	62.92
4-700.03	TEXAS BIRTHDAY BASH VENDO	5,000	0.00	3,225.00	0.00	1,775.00	64.50
4-700.04	TEXAS BIRTHDAY BASH REVEN	15,000	0.00	50,857.28	0.00	35,857.28	339.05
4-701.00	SUMMER CONCERT SERIES REV	0	0.00	0.00	0.00	0.00	0.00
4-701.01	SUMMER CONCERT SERIES DON	0	0.00	0.00	0.00	0.00	0.00
4-701.02	SUMMER CONCERT SERIES SPO	300	0.00	0.00	0.00	300.00	0.00
4-702.00	HOME FOR HOLIDAYS REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-702.01	HOME FOR HOLIDAYS DONATIO	0	0.00	0.00	0.00	0.00	0.00
4-702.02	HOME FOR HOLIDAYS SPONSOR	300	0.00	50.00	0.00	250.00	16.67
4-703.00	JULY 4TH DAZE REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-703.01	JULY 4TH DAZE DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-703.02	JULY 4TH DAZE SPONSORS	300	0.00	0.00	0.00	300.00	0.00
4-704.00	HORLOCK HOUSE DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-704.01	HORLOCK HOUSE REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-705.00	TOURISM REIMB FROM HOTEL	300,000	0.00	0.00	0.00	300,000.00	0.00
TOTAL TOURISM		351,400	0.00	73,007.28	0.00	278,392.72	20.78
<u>PARKS AND REC</u>							
4-800.00	PARK FACILITY	0	0.00	0.00	0.00	0.00	0.00
4-800.01	YOUTH FISHING RODEO	1,000	0.00	0.00	0.00	1,000.00	0.00
4-800.02	MUNICIPAL POOL	6,000	0.00	0.00	0.00	6,000.00	0.00
4-800.03	PARK RV RENTALS	0	0.00	0.00	0.00	0.00	0.00
4-800.04	SOFTBALL RENTAL FEES	500	0.00	0.00	0.00	500.00	0.00
4-800.05	KNB DONATIONS	2,000	0.00	1,325.00	0.00	675.00	66.25
4-800.06	LITTLE LEAGUE FEES	1,500	0.00	6,000.00	0.00	4,500.00	400.00
4-800.07	YOUTH FOOTBALL FEES	1,000	0.00	500.00	0.00	500.00	50.00
4-800.08	YOUTH SOCCER LEAGUE FEES	500	0.00	0.00	0.00	500.00	0.00
4-800.09	SWIM TEAM LEAGUE FEES	1,500	0.00	0.00	0.00	1,500.00	0.00
4-800.10	PAVILLION RENTAL FEES	2,500	75.00	565.00	0.00	1,935.00	22.60
4-800.11	POOL RENTAL FEES	1,500	0.00	0.00	0.00	1,500.00	0.00
4-800.12	SWIM LESSONS	4,000	0.00	0.00	0.00	4,000.00	0.00
4-800.13	VENDING MACHINE REVENUE	3,000	0.00	1,015.70	0.00	1,984.30	33.86
4-800.14	REC CENTER RENTALS	30,000	595.00	11,460.00	0.00	18,540.00	38.20
4-800.15	PARK RENTAL FEE	2,000	0.00	50.00	0.00	1,950.00	2.50
4-800.16	VOLUNTARY PARK DONATIONS	7,000	476.00	3,756.52	0.00	3,243.48	53.66
4-800.17	GRACE PARK FUND	2,000	0.00	0.00	0.00	2,000.00	0.00
4-800.18	BLINN WORKFORCE CLASS	250	0.00	0.00	0.00	250.00	0.00
4-800.19	PARK FACILITY AIRPORT	0	0.00	0.00	0.00	0.00	0.00
4-800.20	SWIM PASSES	300	0.00	0.00	0.00	300.00	0.00
4-850.00	AIRPORT LEASE AGREEMENTS	9,000	1,249.20	11,476.80	0.00	2,476.80	127.52

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

100-GENERAL
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4-850.01 TIE DOWN FEES	0	0.00	0.00	0.00	0.00	0.00
4-850.02 AIRPORT FUEL	1,500	372.00	1,167.00	0.00	333.00	77.80
4-850.03 AIRPORT RV RENTALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL PARKS AND REC	77,050	1,427.20	37,316.02	0.00	39,733.98	48.43
<u>MISCELLANEOUS</u>						
4-903.00 SALE OF SALVAGE	0	26.00	843.60	0.00 (	843.60)	0.00
4-903.01 SALE OF PROPERTY	0	0.00	0.00	0.00	0.00	0.00
4-910.00 VITAL STATISTICS	0	0.00	0.00	0.00	0.00	0.00
4-913.00 MISC. INCOME	15,000	152.00	3,621.96	0.00	11,378.04	24.15
4-913.05 ADCOM CC CUST FEES	3,000	523.94	3,402.38	0.00 (	402.38)	113.41
4-913.06 RED CROSS DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-913.07 SAFRON FINGER PRINT RENT	0	0.00	0.00	0.00	0.00	0.00
4-913.08 MARKETING VIDEO COST SHAR	0	0.00	0.00	0.00	0.00	0.00
4-914.00 OVERAGE/SHORTAGE	0	0.00	0.00	0.00	0.00	0.00
4-916.00 ADJUSTMENTS DUE TO REFUND	0	0.00	0.00	0.00	0.00	0.00
4-917.00 ADJ. TO INCOME OR INVENTO	0	0.00	0.00	0.00	0.00	0.00
4-999.00 TFR. FROM OTHER FUNDS	174,201	0.00	0.00	0.00	174,201.00	0.00
4-999.01 TRANSFER FROM RESERVES	1,300,250	0.00	0.00	0.00	1,300,250.00	0.00
4-999.02 TRANSFER FROM AIRPORT ACC	115,156	0.00	0.00	0.00	115,156.00	0.00
TOTAL MISCELLANEOUS	1,607,607	701.94	7,867.94	0.00	1,599,739.06	0.49
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TOTAL REVENUE	11,391,193	1,326,222.43	7,101,131.10	0.00	4,290,062.08	62.34

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

200-WATER FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	11,000	306.91	13,562.99	0.00 (	2,562.99)	123.30
CITY UTILITIES	1,940,000	172,616.09	1,237,434.56	0.00	602,565.44	67.25
MISCELLANEOUS	2,000	117.12	5,182.15	0.00 (	3,182.15)	259.11
TOTAL REVENUES	1,953,000	173,040.12	1,256,179.70	0.00	596,820.30	67.79
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	9,000	306.91	7,803.40	0.00	1,196.60	86.70
4-120.01 INVESTMENT ADJUST TO MARK	2,000	0.00	5,759.59	0.00 (	3,759.59)	287.98
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	11,000	306.91	13,562.99	0.00 (	2,562.99)	123.30
<u>CITY UTILITIES</u>						
4-400.00 METERED SALES	1,730,000	159,656.83	1,153,680.74	0.00	576,319.26	66.69
4-401.00 PENALTIES	28,000	2,566.76	20,233.82	0.00	7,766.18	72.26
4-402.00 SERVICE CHARGES	55,000	6,842.50	37,895.00	0.00	17,105.00	68.90
4-403.00 NEW SERVICES TAP FEES	7,000	3,200.00	6,825.00	0.00	175.00	97.50
4-409.00 WATER METERS	20,000	350.00	18,800.00	0.00	1,200.00	94.00
TOTAL CITY UTILITIES	1,840,000	172,616.09	1,237,434.56	0.00	602,565.44	67.25
<u>MISCELLANEOUS</u>						
4-913.00 MISCELLANEOUS INCOME	2,000	117.12	5,220.47	0.00 (	3,220.47)	261.02
4-914.00 OVERAGE/SHORTAGE	0	0.00 (	38.32)	0.00	38.32	0.00
4-918.00 CAPITAL CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	2,000	117.12	5,182.15	0.00 (	3,182.15)	259.11
TOTAL REVENUE	1,853,000	173,040.12	1,256,179.70	0.00	596,820.30	67.79

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

210-UTILITY CAPITAL IMP
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	0.00	3,699.36	0.00	(3,699.36)	0.00
COMMUNITY DEVELOPMENT	140,000	12,594.25	99,911.35	0.00	40,088.65	71.37
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	140,000	12,594.25	103,610.71	0.00	36,389.29	74.01
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST INCOME	0	0.00	1,826.27	0.00	(1,826.27)	0.00
4-120.01 INVESTMENT ADJUST TO MARK	0	0.00	1,873.09	0.00	(1,873.09)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	0.00	3,699.36	0.00	(3,699.36)	0.00
<u>COMMUNITY DEVELOPMENT</u>						
4-305.00 UTILITY CAPITAL IMPR FEE	140,000	12,594.25	99,911.35	0.00	40,088.65	71.37
TOTAL COMMUNITY DEVELOPMENT	140,000	12,594.25	99,911.35	0.00	40,088.65	71.37
<u>MISCELLANEOUS</u>						
4-999.00 TRANSFER FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	140,000	12,594.25	103,610.71	0.00	36,389.29	74.01

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

300-GAS FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	14,000	306.92	11,396.66	0.00	2,603.34	81.40
CITY UTILITIES	3,283,000	174,847.77	2,043,782.90	0.00	1,239,217.10	62.25
LIBRARY	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0	0.00	9,108.89	0.00	(9,108.89)	0.00
TOTAL REVENUES	3,297,000	175,154.69	2,064,288.45	0.00	1,232,711.55	62.61
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	12,000	306.92	8,182.08	0.00	3,817.92	68.18
4-120.01 INVESTMENT ADJUST TO MARK	2,000	0.00	3,214.58	0.00	(1,214.58)	160.73
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	14,000	306.92	11,396.66	0.00	2,603.34	81.40
<u>CITY UTILITIES</u>						
4-400.00 METERED SALES	3,225,000	174,025.49	2,009,411.72	0.00	1,215,588.28	62.31
4-401.00 PENALTIES	20,000	1,133.78	10,209.18	0.00	9,790.82	51.05
4-402.00 SERVICE CHARGES	3,000	38.50	2,923.00	0.00	77.00	97.43
4-403.00 NEW SERVICES - TAPS	20,000	(350.00)	375.00	0.00	19,625.00	1.88
4-410.00 GAS METERS & REGULATORS	15,000	0.00	20,864.00	0.00	(5,864.00)	139.09
4-412.00 EXTENSION OF LINES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CITY UTILITIES	3,283,000	174,847.77	2,043,782.90	0.00	1,239,217.10	62.25
<u>LIBRARY</u>						
4-510.00 GRANT REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	0	0.00	0.00	0.00	0.00	0.00
<u>MISCELLANEOUS</u>						
4-901.01 INT. INC. JR. LIEN REVENUE	0	0.00	2,933.10	0.00	(2,933.10)	0.00
4-913.00 MISCELLANEOUS INCOME	0	0.00	6,175.79	0.00	(6,175.79)	0.00
4-999.03 CONTRIBUTION FROM GAS	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	0.00	9,108.89	0.00	(9,108.89)	0.00
TOTAL REVENUE	3,297,000	175,154.69	2,064,288.45	0.00	1,232,711.55	62.61

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

400-SEWER FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	10,500	306.92	12,498.69	0.00 (	1,998.69)	119.04
CITY UTILITIES	1,522,000	122,675.36	934,967.72	0.00	587,032.28	61.43
MISCELLANEOUS	200,000	0.00	0.00	0.00	200,000.00	0.00
TOTAL REVENUES	1,732,500	122,982.28	947,466.41	0.00	785,033.59	54.69
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	8,500	306.92	7,277.78	0.00	1,222.22	85.62
4-120.01 INVESTMENT ADJUST TO MARK	2,000	0.00	5,220.91	0.00 (	3,220.91)	261.05
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	10,500	306.92	12,498.69	0.00 (	1,998.69)	119.04
<u>CITY UTILITIES</u>						
4-401.00 PENALTIES	20,000	2,298.31	12,704.96	0.00	7,295.04	63.52
4-402.00 SERVICE CHARGES	0	0.00	0.00	0.00	0.00	0.00
4-403.00 NEW SERVICES TAP FEES	2,000	1,150.00	20,395.00	0.00 (	18,395.00)	1,019.75
4-404.00 SEWER REVENUE	1,500,000	119,227.05	901,867.76	0.00	598,132.24	60.12
TOTAL CITY UTILITIES	1,522,000	122,675.36	934,967.72	0.00	587,032.28	61.43
<u>MISCELLANEOUS</u>						
4-918.00 CAPITAL CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	200,000	0.00	0.00	0.00	200,000.00	0.00
TOTAL MISCELLANEOUS	200,000	0.00	0.00	0.00	200,000.00	0.00
TOTAL REVENUE	1,732,500	122,982.28	947,466.41	0.00	785,033.59	54.69

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

510-STREET FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	0.00	0.00	0.00	0.00	0.00
CITY UTILITIES	0	0.00	111.00	0.00 (	111.00)	0.00
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	111.00	0.00 (	111.00)	0.00
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	0.00	0.00	0.00	0.00	0.00
4-120.01 INVESTMENT ADJUST TO MARK	0	0.00	0.00	0.00	0.00	0.00
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	0.00	0.00	0.00	0.00	0.00
<u>CITY UTILITIES</u>						
4-400.00 STREET AND DRAINAGE FEE	0	0.00	0.00	0.00	0.00	0.00
4-401.00 PENALTIES	0	0.00	0.00	0.00	0.00	0.00
4-405.00 STREET CUTS	0	0.00	111.00	0.00 (	111.00)	0.00
TOTAL CITY UTILITIES	0	0.00	111.00	0.00 (	111.00)	0.00
<u>MISCELLANEOUS</u>						
4-913.00 MISC. INCOME	0	0.00	0.00	0.00	0.00	0.00
4-999.00 TFR. FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	111.00	0.00 (	111.00)	0.00

*** END OF REPORT ***

520-CEMETERY PERMANENT FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	3,000	0.00	3,637.48	0.00 (	637.48)	121.25
MISCELLANEOUS	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	3,000	0.00	3,637.48	0.00 (	637.48)	121.25
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	3,000	0.00 (	1,507.39)	0.00	4,507.39	50.25-
4-120.01 INVESTMENT ADJUST TO MARK	<u>0</u>	<u>0.00</u>	<u>5,144.87</u>	<u>0.00 (</u>	<u>5,144.87)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	3,000	0.00	3,637.48	0.00 (	637.48)	121.25
<u>MISCELLANEOUS</u>						
4-999.00 TFR. FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	3,000	0.00	3,637.48	0.00 (637.48)	121.25

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
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525-CEMETERY OPERATING FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	2,000	0.00	3,926.80	0.00 (	1,926.80)	196.34
CITY UTILITIES	31,000	10,850.00	38,445.00	0.00 (	7,445.00)	124.02
MISCELLANEOUS	32,000	0.00	250.00	0.00	31,750.00	0.78
TOTAL REVENUES	65,000	10,850.00	42,621.80	0.00	22,378.20	65.57
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	2,000	0.00	2,061.31	0.00 (	61.31)	103.07
4-120.01 INVESTMENT ADJUST TO MARK	0	0.00	1,865.49	0.00 (	1,865.49)	0.00
TOTAL TAXES AND OTHER GOVERNMT	2,000	0.00	3,926.80	0.00 (	1,926.80)	196.34
<u>CITY UTILITIES</u>						
4-400.00 SALE OF LOT	3,000	300.00	1,100.00	0.00	1,900.00	36.67
4-400.01 STREET & MONUMENT RESTORE	18,000	7,600.00	25,520.00	0.00 (	7,520.00)	141.78
4-400.02 PERPETUAL CARE	10,000	2,100.00	7,950.00	0.00	2,050.00	79.50
4-400.03 GRAVE MARKING	0	800.00	3,400.00	0.00 (	3,400.00)	0.00
4-400.04 MONUMENT MARKING	0	50.00	475.00	0.00 (	475.00)	0.00
4-400.05 DEED TRANSFER FEE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CITY UTILITIES	31,000	10,850.00	38,445.00	0.00 (	7,445.00)	124.02
<u>MISCELLANEOUS</u>						
4-907.03 CEMETERY DEED TRANSFER FE	0	0.00	0.00	0.00	0.00	0.00
4-907.04 test	0	0.00	100.00	0.00 (	100.00)	0.00
4-907.06 GRAVE DIGGING	0	0.00	150.00	0.00 (	150.00)	0.00
4-999.00 TFR. FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	32,000	0.00	0.00	0.00	32,000.00	0.00
TOTAL MISCELLANEOUS	32,000	0.00	250.00	0.00	31,750.00	0.78
TOTAL REVENUE	65,000	10,850.00	42,621.80	0.00	22,378.20	65.57

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

530-BOARD OF FIREMAN SERVICE
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	4.63	36.64	0.00	(36.64)	0.00
MISCELLANEOUS	700	0.00	0.00	0.00	700.00	0.00
TOTAL REVENUES	700	4.63	36.64	0.00	663.36	5.23
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	4.63	36.64	0.00	(36.64)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	4.63	36.64	0.00	(36.64)	0.00
<u>MISCELLANEOUS</u>						
4-913.00 MISC INCOME	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	700	0.00	0.00	0.00	700.00	0.00
TOTAL MISCELLANEOUS	700	0.00	0.00	0.00	700.00	0.00
TOTAL REVENUE	700	4.63	36.64	0.00	663.36	5.23

*** END OF REPORT ***

540-GRANT FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
LIBRARY	3,413,500	29,942.71	433,724.31	0.00	2,979,775.69	12.71
TOTAL REVENUES	3,413,500	29,942.71	433,724.31	0.00	2,979,775.69	12.71
<u>LIBRARY</u>						
4-510.00	WATER PRODUCTION GRANTS	0	0.00	0.00	0.00	0.00
4-511.00	WATER DISTRIBUTION GRANTS	55,000	0.00	0.00	55,000.00	0.00
4-513.00	GAS DISTRIBUTION GRANTS	0	0.00	0.00	0.00	0.00
4-515.00	WASTEWATER TREATMENT GRAN	0	0.00	0.00	0.00	0.00
4-516.00	SEWER COLLECTIONS GRANT	0	28,844.10	173,036.20	0.00 (173,036.20)	0.00
4-560.00	STREET GRANTS	3,280,000	0.00	259,589.50	0.00	3,020,410.50
4-563.00	PARKS GRANTS	50,000	0.00	0.00	50,000.00	0.00
4-566.00	AIRPORT GRANTS	0	0.00	0.00	0.00	0.00
4-567.00	PD GRANT REIMBURSEMENT	5,000	0.00	0.00	5,000.00	0.00
4-567.01	COPS GRANT-TXR-2008062500	0	0.00	0.00	0.00	0.00
4-567.02	DOJ BULLETPROOF VEST PART	1,500	1,098.61	1,098.61	0.00	401.39
4-567.03	RECOVERY GRANT 2009SBB908	0	0.00	0.00	0.00	0.00
4-568.00	FIRE GRANT REIMBURSEMENT	5,000	0.00	0.00	5,000.00	0.00
4-568.01	SHSP GRANT	5,000	0.00	0.00	5,000.00	0.00
4-581.00	LIBRARY GRANTS	2,000	0.00	0.00	2,000.00	0.00
4-586.00	PW GRANTS	0	0.00	0.00	0.00	0.00
4-587.00	KNB GRANTS	5,000	0.00	0.00	5,000.00	0.00
4-591.00	REC CENTER GRANTS	5,000	0.00	0.00	5,000.00	0.00
4-592.00	TOURISM GRANTS	0	0.00	0.00	0.00	0.00
TOTAL LIBRARY	3,413,500	29,942.71	433,724.31	0.00	2,979,775.69	12.71
TOTAL REVENUE	3,413,500	29,942.71	433,724.31	0.00	2,979,775.69	12.71

*** END OF REPORT ***

550-ECONOMIC DEVELOPMENT
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	150,000	16,660.95	107,350.03	0.00	42,649.97	71.57
MISCELLANEOUS	<u>532,000</u>	<u>0.00</u>	<u>290,470.00</u>	<u>0.00</u>	<u>241,530.00</u>	<u>54.60</u>
TOTAL REVENUES	582,000	16,660.95	397,820.03	0.00	284,179.97	58.33
<u>TAXES AND OTHER GOVERNMT</u>						
4-105.01 EDC PORTION OF SALES TAX	150,000	16,572.07	106,681.55	0.00	43,318.45	71.12
4-105.02 EDC LOAN REPAYMENT	0	0.00	0.00	0.00	0.00	0.00
4-120.00 INTEREST	<u>0</u>	<u>88.88</u>	<u>668.48</u>	<u>0.00</u>	<u>(668.48)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	150,000	16,660.95	107,350.03	0.00	42,649.97	71.57
<u>MISCELLANEOUS</u>						
4-913.00 MISC. INCOME	10,000	0.00	0.00	0.00	10,000.00	0.00
4-999.01 TRANSFER FRO RESERVES	122,000	0.00	0.00	0.00	122,000.00	0.00
4-999.02 TRANSFER FROM BOND	<u>400,000</u>	<u>0.00</u>	<u>290,470.00</u>	<u>0.00</u>	<u>109,530.00</u>	<u>72.62</u>
TOTAL MISCELLANEOUS	532,000	0.00	290,470.00	0.00	241,530.00	54.60
TOTAL REVENUE	582,000	16,660.95	397,820.03	0.00	284,179.97	58.33

*** END OF REPORT ***

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
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777-PAYROLL IMPREST FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	0.35	0.99	0.00 (	0.99)	0.00
MISCELLANEOUS	<u>0</u>	<u>0.00</u>	<u>134.97</u>	<u>0.00 (</u>	<u>134.97)</u>	<u>0.00</u>
TOTAL REVENUES	0	0.35	135.96	0.00 (	135.96)	0.00
<u>TAXES AND OTHER GOVERNMT</u>						
4-150.00 INTEREST	<u>0</u>	<u>0.35</u>	<u>0.99</u>	<u>0.00 (</u>	<u>0.99)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	0	0.35	0.99	0.00 (	0.99)	0.00
<u>MISCELLANEOUS</u>						
4-913.00 MISC INCOME	<u>0</u>	<u>0.00</u>	<u>134.97</u>	<u>0.00 (</u>	<u>134.97)</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	0	0.00	134.97	0.00 (	134.97)	0.00
TOTAL REVENUE	0	0.35	135.96	0.00 (	135.96)	0.00

*** END OF REPORT ***

905-CAPITAL PROJECTS
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	70.72	754.59	0.00 (	754.59)	0.00
MISCELLANEOUS	<u>1,600,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600,000.00</u>	<u>0.00</u>
TOTAL REVENUES	1,600,000	70.72	754.59	0.00	1,599,245.41	0.05
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	70.72	754.59	0.00 (	754.59)	0.00
TOTAL TAXES AND OTHER GOVERNMT	<u>0</u>	<u>70.72</u>	<u>754.59</u>	<u>0.00</u> (	<u>754.59)</u>	<u>0.00</u>
<u>MISCELLANEOUS</u>						
4-900.00 BOND PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
4-900.01 BOND PREMIUM	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	<u>1,600,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600,000.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	<u>1,600,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600,000.00</u>	<u>0.00</u>
TOTAL REVENUE	1,600,000	70.72	754.59	0.00	1,599,245.41	0.05

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

930-HOTEL
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	<u>141,000</u>	<u>12,325.49</u>	<u>101,679.98</u>	<u>0.00</u>	<u>39,320.02</u>	<u>72.11</u>
TOTAL REVENUES	141,000	12,325.49	101,679.98	0.00	39,320.02	72.11
<u>TAXES AND OTHER GOVERNMT</u>						
4-106.00 HOTEL-MOTEL TAX	140,000	12,206.79	100,800.87	0.00	39,199.13	72.00
4-120.00 INTEREST	<u>1,000</u>	<u>118.70</u>	<u>879.11</u>	<u>0.00</u>	<u>120.89</u>	<u>87.91</u>
TOTAL TAXES AND OTHER GOVERNMT	141,000	12,325.49	101,679.98	0.00	39,320.02	72.11
TOTAL REVENUE	141,000	12,325.49	101,679.98	0.00	39,320.02	72.11

*** END OF REPORT ***

CITY OF NAVASOTA
REVENUE REPORT
AS OF: MAY 31ST, 2020

945-BOND FUND GEN OBLIGATION
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	146.91	1,318.60	0.00 (	1,318.60)	0.00
CITY UTILITIES	0	0.00	0.00	0.00	0.00	0.00
LIBRARY	374,000	3,543.99	640,996.23	0.00 (	266,996.23)	171.39
MISCELLANEOUS	587,792	187,008.00	427,504.00	0.00	160,288.00	72.73
TOTAL REVENUES	961,792	190,698.90	1,069,818.83	0.00 (	108,026.83)	111.23
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	146.91	1,318.60	0.00 (	1,318.60)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	146.91	1,318.60	0.00 (	1,318.60)	0.00
<u>CITY UTILITIES</u>						
4-410.00 CURRENT TAXES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CITY UTILITIES	0	0.00	0.00	0.00	0.00	0.00
<u>LIBRARY</u>						
4-500.00 TFR. FROM GENERAL FUND	374,000	3,543.99	640,996.23	0.00 (	266,996.23)	171.39
TOTAL LIBRARY	374,000	3,543.99	640,996.23	0.00 (	266,996.23)	171.39
<u>MISCELLANEOUS</u>						
4-900.00 BOND PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
4-900.01 BOND PREMIUM	0	0.00	0.00	0.00	0.00	0.00
4-913.00 MISCELLANEOUS INCOME	0	0.00	0.00	0.00	0.00	0.00
4-999.02 CONTRIBUTION FROM WATER	293,896	109,088.00	229,336.00	0.00	64,560.00	78.03
4-999.04 CONTRIBUTION FROM SEWER	293,896	77,920.00	198,168.00	0.00	95,728.00	67.43
TOTAL MISCELLANEOUS	587,792	187,008.00	427,504.00	0.00	160,288.00	72.73
TOTAL REVENUE	961,792	190,698.90	1,069,818.83	0.00 (	108,026.83)	111.23

*** END OF REPORT ***

970-FOUNDATION FOR COMM PROJ
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	5.32	3,188.00	0.00 (	3,188.00)	0.00
LIBRARY	0	0.00	9,615.00	0.00 (	9,615.00)	0.00
TOTAL REVENUES	0	5.32	12,803.00	0.00 (	12,803.00)	0.00
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	5.32	37.00	0.00 (	37.00)	0.00
4-190.00 GRACE PARK	0	0.00	101.00	0.00 (	101.00)	0.00
4-191.00 LIBRARY	0	0.00	0.00	0.00	0.00	0.00
4-192.00 DONATIONS	0	0.00	3,050.00	0.00 (	3,050.00)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	5.32	3,188.00	0.00 (	3,188.00)	0.00
<u>LIBRARY</u>						
4-567.00 PD BLUE SANTA	0	0.00	9,615.00	0.00 (	9,615.00)	0.00
4-581.00 LIBRARY	0	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	0	0.00	9,615.00	0.00 (	9,615.00)	0.00
TOTAL REVENUE	0	5.32	12,803.00	0.00 (	12,803.00)	0.00

*** END OF REPORT ***

*** END OF REPORT ***

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	5/07/2020	CHECK	014468	ADCOMP SYSTEMS, INC	563.75CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014469	AGENDEASE, INC.	2,988.00CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014470	ANGIE GUITRON	150.00CR	POSTED	A	5/21/2020
0-100.01	5/07/2020	CHECK	014471	ASSOCIATION OF RURAL COMM IN T	395.00CR	POSTED	A	5/28/2020
0-100.01	5/07/2020	CHECK	014472	BAYLOR LUMBER & BLDG.CO.,INC	244.67CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014473	BRAZOS VALLEY TELEPHONE SYSTEM	218.00CR	POSTED	A	5/20/2020
0-100.01	5/07/2020	CHECK	014474	GEORGE ATKINSON	92.43CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014475	DEALERS ELECTRICAL SUPPLY CO.	678.85CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014476	ENTERGY TEXAS, INC	6,116.27CR	POSTED	A	5/20/2020
0-100.01	5/07/2020	CHECK	014477	VOID CHECK	0.00	POSTED	A	5/08/2020
0-100.01	5/07/2020	CHECK	014478	VOID CHECK	0.00	POSTED	A	5/08/2020
0-100.01	5/07/2020	CHECK	014479	FRANK VACANTE, JR.	348.55CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014480	GERALD D. SECHESKI	80.00CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014481	GLENN FUQUA, INC.	1,280.34CR	POSTED	A	5/21/2020
0-100.01	5/07/2020	CHECK	014482	GREEN TEAMS, INC.	28,545.00CR	POSTED	A	5/15/2020
0-100.01	5/07/2020	CHECK	014483	DARRYL A. HERRMANN	59.40CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014484	LAKIESHA MINOR	50.00CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014485	MARGARET GARCIA	350.00CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014486	MCCREARY, VESELKA, BRAGG&ALLEN, P	109.89CR	POSTED	A	5/27/2020
0-100.01	5/07/2020	CHECK	014487	MOTOROLA SOLUTIONS, INC.	3,878.17CR	POSTED	A	5/20/2020
0-100.01	5/07/2020	CHECK	014488	NAPA AUTO PARTS	46.17CR	POSTED	A	5/22/2020
0-100.01	5/07/2020	CHECK	014489	NAVASOTA EXAMINER	2,022.50CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014490	O'REILLY AUTO ENTERPRISES, LLC	705.11CR	POSTED	A	5/20/2020
0-100.01	5/07/2020	CHECK	014491	OFFICE DEPOT	59.99CR	POSTED	A	5/21/2020
0-100.01	5/07/2020	CHECK	014492	TEXAS FIRE GEAR, LLC	8,509.00CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014493	SUDDENLINK COMMUNICATIONS	266.17CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014494	TIMECLOCK PLUS	3,135.00CR	POSTED	A	5/22/2020
0-100.01	5/07/2020	CHECK	014495	UNITED AG & TURF	133.22CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014496	VICKY DELEON	300.00CR	POSTED	A	5/18/2020
0-100.01	5/07/2020	CHECK	014497	VULCAN CONSTRUCTION MATERIALS,	131.84CR	POSTED	A	5/19/2020
0-100.01	5/07/2020	CHECK	014498	WEX BANK	6,200.33CR	POSTED	A	5/20/2020
0-100.01	5/14/2020	CHECK	014499	AMERICAN ICE MACHINES	139.00CR	POSTED	A	5/29/2020
0-100.01	5/14/2020	CHECK	014500	BACKFLOW SOLUTIONS, INC.	495.00CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014501	BRAZOS CO.HEALTH DISTRICT	200.00CR	POSTED	A	5/31/2020
0-100.01	5/14/2020	CHECK	014502	BVSWM INC.	1,566.71CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014503	C.C.CREATIONS LTD	18.00CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014504	CEC	58,410.00CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014505	RONNIE CHRISTIAN	300.00CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014506	CINTAS CORPORATION #619	1,529.47CR	POSTED	A	5/29/2020
0-100.01	5/14/2020	CHECK	014507	BURKE ASSET PARTNERSHIP, LTD.	2,998.69CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014508	ENTERGY TEXAS, INC	11,997.44CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014509	VOID CHECK	0.00	POSTED	A	5/15/2020
0-100.01	5/14/2020	CHECK	014510	VOID CHECK	0.00	POSTED	A	5/15/2020
0-100.01	5/14/2020	CHECK	014511	FHN FINANCIAL	175.00CR	OUTSTND	A	0/00/0000

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	5/14/2020	CHECK	014512	HAHN EQUIPMENT CO., INC.	571.22CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014513	HAR-CON MECHANICAL CONTRACTORS	396.50CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014514	IBS OF BRAZOS RIVER VALLEY	161.05CR	POSTED	A	5/31/2020
0-100.01	5/14/2020	CHECK	014515	JARVIS TIRE AND WHEEL, LLC	248.56CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014516	KENNETH NOBLES	150.00CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014517	CARY L. BOVEY	6,208.43CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014518	LEVEL 3 COMMUNICATIONS, LLC	2,398.76CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014519	LIVE OAK PET SERVICES, INC	85.00CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014520	MSC INDUSTRIAL SUPPLY CO.	787.28CR	POSTED	A	5/28/2020
0-100.01	5/14/2020	CHECK	014521	NAVASOTA INDUSTRIAL SUPPLY LTD	35.16CR	POSTED	A	5/29/2020
0-100.01	5/14/2020	CHECK	014522	SOCORRO OROZCO	558.72CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014523	PRODUCTIVITY CENTER, INC.	330.00CR	POSTED	A	5/28/2020
0-100.01	5/14/2020	CHECK	014524	REPUBLIC SERVICES #473	80,605.77CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014525	S-CON SERVICES INC.	8,135.24CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014526	SHANDA COLLINS	450.00CR	POSTED	A	5/28/2020
0-100.01	5/14/2020	CHECK	014527	ST. JOSEPH REGIONAL HEALTH CEN	260.00CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014528	TEXAS EXCAVATION SAFETY	76.95CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014529	THE MANAGEMENT CONNECTION, INC	15,228.06CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014530	THE POLICE & SHERIFFS PRESS, I	17.55CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014531	TELVA KESLER	596.62CR	OUTSTND	A	0/00/0000
0-100.01	5/14/2020	CHECK	014532	TURNER, PIERCE & FULTZ, INC.	3,356.88CR	POSTED	A	5/27/2020
0-100.01	5/14/2020	CHECK	014533	HD SUPPLY FACILITIES MAINTENAN	173.16CR	OUTSTND	A	0/00/0000
*** 0-100.01	5/18/2020	CHECK	014535	D&S CONTRACTING INC	28,844.10CR	POSTED	A	5/21/2020
*** 0-100.01	5/21/2020	CHECK	014544	ADCOMP SYSTEMS, INC	339.21CR	POSTED	A	5/28/2020
0-100.01	5/21/2020	CHECK	014545	BERNECIA R. MCGINTY	150.00CR	POSTED	A	5/29/2020
0-100.01	5/21/2020	CHECK	014546	ENTERGY TEXAS, INC	1,308.44CR	POSTED	A	5/28/2020
0-100.01	5/21/2020	CHECK	014547	GT DISTRIBUTORS, INC	269.00CR	POSTED	A	5/29/2020
0-100.01	5/21/2020	CHECK	014548	INTEG-COMMERCIAL PRINT	580.00CR	POSTED	A	5/28/2020
0-100.01	5/21/2020	CHECK	014549	KSA ENGINEERS	18,797.40CR	POSTED	A	5/28/2020
0-100.01	5/21/2020	CHECK	014550	LISA HINOJOSA	150.00CR	OUTSTND	A	0/00/0000
0-100.01	5/21/2020	CHECK	014551	NORA L TATE	300.00CR	OUTSTND	A	0/00/0000
0-100.01	5/21/2020	CHECK	014552	STEPHEN FLORES	225.00CR	OUTSTND	A	0/00/0000
0-100.01	5/21/2020	CHECK	014553	THE EAGLE	42.46CR	POSTED	A	5/28/2020
0-100.01	5/21/2020	CHECK	014554	XEROX BUSINESS SOLUTIONS SW	1,149.50CR	POSTED	A	5/27/2020
0-100.01	5/21/2020	CHECK	014555	YDALIA DURAN	300.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014556	BAYER CONSTRUCTION	2,812.42CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014557	BLUEBONNET GROUND WATER	1,243.31CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014558	BRINSON BENEFITS INC	2,810.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014559	BRYAN HOSE & GASKET, INC.	139.16CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014560	C.C.CREATIONS LTD	935.75CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014561	CENTURYLINK	5,385.08CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014562	CHAPARRAL LABORATORIES, INC.	1,662.50CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014563	CHI ST. JOSEPH HEALTH REGIONAL	82.45CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014564	CITIBANK, N.A	3,998.74CR	OUTSTND	A	0/00/0000

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	DATE	TYPE	NUMBER	DESCRIPTION	AMOUNT	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	5/28/2020	CHECK	014565	CORE & MAIN, LP	264.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014566	DEMETRI MYLES	900.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014567	DXI INDUSTRIES, INC.	150.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014568	ENTERGY TEXAS, INC	6,323.80CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014569	J & K NEWTON, LLC	411.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014570	GAJESKE, INC.	136.52CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014571	GALLS, LLC	439.25CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014572	GERALD D. SECHELSKI	160.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014573	GRIFFIN LOCKSMITH & HARDWARE	573.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014574	GT DISTRIBUTORS, INC	61.88CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014575	H&E EQUIPMENT SERVICES, INC.	116.99CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014576	INDUSTRIAL DISPOSAL SUPPLY CO.	157.57CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014577	LONESTAR TRUCK GROUP	97.24CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014578	MCCREARY, VESELKA, BRAGG&ALLEN, P	168.40CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014579	MID-SOUTH SYNERGY	372.11CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014580	MOODY BROS INC	485.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014581	NAVASOTA PUBLIC LIBRARY	211.50CR	POSTED	A	5/31/2020
0-100.01	5/28/2020	CHECK	014582	OFFICE DEPOT	633.49CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014583	ONLY 1 RENTALS, LLC	220.69CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014584	LOUIS J. ORLANDO	1,690.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014585	MINER, LTD	485.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014586	REXNORD INDUSTRIES LLC	155.98CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014587	SMITH MUNICIPAL SUPPLIES	95.54CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014588	STRAND ASSOCIATES, INC.	2,045.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014589	THE MANAGEMENT CONNECTION, INC	575.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014590	TUCKER CONCRETE, LP	417.50CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014591	TYLER TECHNOLOGIES, INC.	33,216.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014592	HD SUPPLY FACILITIES MAINTENAN	231.57CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014593	VERIZON WIRELESS	3,117.22CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014594	VULCAN CONSTRUCTION MATERIALS,	2,588.60CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014595	WALKER PARTNERS	900.00CR	OUTSTND	A	0/00/0000
0-100.01	5/28/2020	CHECK	014596	XEROX FINANCIAL SERVICES, LLC	1,880.52CR	OUTSTND	A	0/00/0000
DEPOSIT:								
0-100.01	5/01/2020	DEPOSIT		ONLINE PAYMENT 5/01/2020	3,149.36	POSTED	C	5/04/2020
0-100.01	5/01/2020	DEPOSIT	000001	building permit cc 0430	1,248.10	POSTED	G	5/01/2020
0-100.01	5/01/2020	DEPOSIT	000002	DAILY PAYMENT POSTING - ADJ	125.00CR	POSTED	U	5/04/2020
0-100.01	5/04/2020	DEPOSIT		DAILY CASH POSTING 5/04/2020	5,143.94	POSTED	C	5/05/2020
0-100.01	5/04/2020	DEPOSIT	000001	ONLINE PAYMENT 5/04/2020	14,006.86	POSTED	C	5/05/2020
0-100.01	5/04/2020	DEPOSIT	000002	adcom cust fee 0501-0503	13.75	POSTED	G	5/05/2020
0-100.01	5/04/2020	DEPOSIT	000003	PERMIT 0501	107.63	POSTED	G	5/04/2020
0-100.01	5/04/2020	DEPOSIT	000004	UTILITY APP 0501	297.00	POSTED	G	5/04/2020
0-100.01	5/04/2020	DEPOSIT	000005	CASH RECEIPTS	242.00	POSTED	G	5/05/2020
0-100.01	5/04/2020	DEPOSIT	000006	DAILY CASH POSTING 5/04/2020	61,765.52	POSTED	C	5/06/2020

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	---AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	5/05/2020	DEPOSIT		ONLINE PAYMENT 5/05/2020	6,678.35	POSTED	C	5/05/2020
0-100.01	5/05/2020	DEPOSIT	000001	adcom cust fee 0504	6.25	POSTED	G	5/06/2020
0-100.01	5/05/2020	DEPOSIT	000002	COORECTION 0430	10.26	POSTED	G	5/05/2020
0-100.01	5/05/2020	DEPOSIT	000003	CASH RECEIPTS	1,557.00	POSTED	G	5/06/2020
0-100.01	5/05/2020	DEPOSIT	000004	DAILY CASH POSTING 5/05/2020	4,544.21	POSTED	C	5/07/2020
0-100.01	5/06/2020	DEPOSIT		ONLINE PAYMENT 5/06/2020	5,095.16	POSTED	C	5/07/2020
0-100.01	5/06/2020	DEPOSIT	000001	adcom cust fee 0505	8.75	POSTED	G	5/07/2020
0-100.01	5/06/2020	DEPOSIT	000002	UTILITY APP DEPOSIT	99.00	POSTED	G	5/06/2020
0-100.01	5/06/2020	DEPOSIT	000003	CASH RECEIPTS	73.50	POSTED	G	5/07/2020
0-100.01	5/06/2020	DEPOSIT	000004	dep 050620	166.75	POSTED	G	5/08/2020
0-100.01	5/06/2020	DEPOSIT	000005	DAILY CASH POSTING 5/06/2020	16,163.13	POSTED	C	5/08/2020
0-100.01	5/07/2020	DEPOSIT		ONLINE PAYMENT 5/07/2020	4,931.11	POSTED	C	5/08/2020
0-100.01	5/07/2020	DEPOSIT	000001	adcom cust fee 0506	11.25	POSTED	G	5/08/2020
0-100.01	5/07/2020	DEPOSIT	000002	CITY SALES TAX 0520	198,864.78	POSTED	G	5/08/2020
0-100.01	5/07/2020	DEPOSIT	000003	DAILY CASH POSTING 5/07/2020	5,466.69	POSTED	C	5/11/2020
0-100.01	5/08/2020	DEPOSIT		ONLINE PAYMENT 5/08/2020	9,914.68	POSTED	C	5/11/2020
0-100.01	5/08/2020	DEPOSIT	000001	adcom cust fee 0507	31.25	POSTED	G	5/11/2020
0-100.01	5/08/2020	DEPOSIT	000002	UTILITY APP ONLINE 0506	198.00	POSTED	G	5/08/2020
0-100.01	5/08/2020	DEPOSIT	000003	DAILY PAYMENT POSTING	551.55	POSTED	U	5/08/2020
0-100.01	5/08/2020	DEPOSIT	000004	CASH RECEIPTS	470.00	POSTED	G	5/08/2020
0-100.01	5/08/2020	DEPOSIT	000005	dep 0508	3.75	POSTED	G	5/11/2020
0-100.01	5/08/2020	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	127.34CR	POSTED	U	5/08/2020
0-100.01	5/08/2020	DEPOSIT	000007	DAILY PAYMENT POSTING	127.34	POSTED	U	5/08/2020
0-100.01	5/08/2020	DEPOSIT	000008	DAILY CASH POSTING 5/08/2020	56,482.91	POSTED	C	5/11/2020
0-100.01	5/11/2020	DEPOSIT		ONLINE PAYMENT 5/11/2020	12,825.30	POSTED	C	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000001	ADCOM CUST FEE 0508-0510	36.25	POSTED	G	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000002	DEP 0508	18.00	POSTED	G	5/12/2020
0-100.01	5/11/2020	DEPOSIT	000003	dep utility permit 0508	239.40	POSTED	G	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000004	building permits 0508	125.04	POSTED	G	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000005	building permits 0508	266.56	POSTED	G	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	105.74CR	POSTED	U	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000007	DAILY PAYMENT POSTING	105.79	POSTED	U	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000008	DAILY PAYMENT POSTING	519.58	POSTED	U	5/11/2020
0-100.01	5/11/2020	DEPOSIT	000009	TAXES COLLECTED	30,248.87	POSTED	G	5/12/2020
0-100.01	5/11/2020	DEPOSIT	000010	DAILY CASH POSTING 5/11/2020	72,300.13	POSTED	C	5/13/2020
0-100.01	5/11/2020	DEPOSIT	000011	DRAFT POSTING	120,538.55	POSTED	U	5/13/2020
0-100.01	5/11/2020	DEPOSIT	000012	CC DRAFT POSTING	5,508.53	POSTED	U	5/13/2020
0-100.01	5/12/2020	DEPOSIT		ONLINE PAYMENT 5/12/2020	13,807.28	POSTED	C	5/13/2020
0-100.01	5/12/2020	DEPOSIT	000001	adcom cust fee 0511	27.50	POSTED	G	5/13/2020
0-100.01	5/12/2020	DEPOSIT	000002	CASH RECEIPTS	1,250.60	POSTED	G	5/13/2020
0-100.01	5/12/2020	DEPOSIT	000003	DAILY CASH POSTING 5/12/2020	7,000.76	POSTED	C	5/14/2020
0-100.01	5/13/2020	DEPOSIT		ONLINE PAYMENT 5/13/2020	10,312.65	POSTED	C	5/14/2020
0-100.01	5/13/2020	DEPOSIT	000001	adcom cust fee 0512	41.25	POSTED	G	5/13/2020
0-100.01	5/13/2020	DEPOSIT	000002	building permit cc 0512	66.95	POSTED	G	5/13/2020

COMPANY: 999 - POOLED CASH
 ACCOUNT: 0-100.01 CASH IN BANK-CSB
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	5/13/2020	DEPOSIT	000003	DAILY PAYMENT POSTING	148.79	POSTED	U	5/13/2020
0-100.01	5/13/2020	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	109.15CR	POSTED	U	5/13/2020
0-100.01	5/13/2020	DEPOSIT	000005	dep 051420	90.75	POSTED	G	5/15/2020
0-100.01	5/13/2020	DEPOSIT	000006	CASH RECEIPTS	65.00	POSTED	G	5/14/2020
0-100.01	5/13/2020	DEPOSIT	000007	DAILY CASH POSTING 5/13/2020	17,924.76	POSTED	C	5/15/2020
0-100.01	5/14/2020	DEPOSIT		ONLINE PAYMENT 5/14/2020	11,693.07	POSTED	C	5/15/2020
0-100.01	5/14/2020	DEPOSIT	000001	adcom cstut fee 05131=20	30.00	POSTED	G	5/15/2020
0-100.01	5/14/2020	DEPOSIT	000002	permit cc	202.91	POSTED	G	5/14/2020
0-100.01	5/14/2020	DEPOSIT	000003	bullet proof vest grant	729.42	POSTED	G	5/15/2020
0-100.01	5/14/2020	DEPOSIT	000004	dep 051420	19.00	POSTED	G	5/18/2020
0-100.01	5/14/2020	DEPOSIT	000005	DAILY CASH POSTING 5/14/2020	31,732.73	POSTED	C	5/18/2020
0-100.01	5/15/2020	DEPOSIT		PERMIT CC 0514	51.50	POSTED	G	5/15/2020
0-100.01	5/15/2020	DEPOSIT	000001	ENTERGY FRANCHISE	17,545.52	POSTED	G	5/15/2020
0-100.01	5/15/2020	DEPOSIT	000002	ONLINE PAYMENT 5/15/2020	22,739.49	POSTED	C	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000003	adcom cust fee 0514	48.75	POSTED	G	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	162.16CR	POSTED	U	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000005	DAILY PAYMENT POSTING	164.16	POSTED	U	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000006	DAILY PAYMENT POSTING	1,064.80	POSTED	U	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000007	dep 0515	33.00	POSTED	G	5/19/2020
0-100.01	5/15/2020	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	119.00CR	POSTED	U	5/18/2020
0-100.01	5/15/2020	DEPOSIT	000009	DAILY PAYMENT POSTING	119.00	POSTED	U	5/18/2020
0-100.01	5/18/2020	DEPOSIT		DAILY CASH POSTING 5/18/2020	45,389.79	POSTED	C	5/19/2020
0-100.01	5/18/2020	DEPOSIT	000001	ONLINE PAYMENT 5/18/2020	37,456.79	POSTED	C	5/19/2020
0-100.01	5/18/2020	DEPOSIT	000002	adcom cust fee 0515-0518	125.00	POSTED	G	5/19/2020
0-100.01	5/18/2020	DEPOSIT	000003	CASH RECEIPTS	1,759.65	POSTED	G	5/19/2020
0-100.01	5/18/2020	DEPOSIT	000004	bu8ilding permit cc 0515-0518	86.52	POSTED	G	5/18/2020
0-100.01	5/18/2020	DEPOSIT	000005	building pemrit cc 0515	181.18	POSTED	G	5/18/2020
0-100.01	5/18/2020	DEPOSIT	000006	UTILITY DEPOSITS RECEIVED	1,300.00	OUTSTND	U	0/00/0000
0-100.01	5/18/2020	DEPOSIT	000007	DAILY CASH POSTING 5/18/2020	72,492.15	POSTED	C	5/20/2020
0-100.01	5/19/2020	DEPOSIT		ONLINE PAYMENT 5/19/2020	5,205.26	POSTED	C	5/20/2020
0-100.01	5/19/2020	DEPOSIT	000001	adcom cust fee 0518	10.00	POSTED	G	5/20/2020
0-100.01	5/20/2020	DEPOSIT		permit cc 100meadowlake	64.00	POSTED	G	5/20/2020
0-100.01	5/20/2020	DEPOSIT	000001	permit cc 0519	545.02	POSTED	G	5/20/2020
0-100.01	5/20/2020	DEPOSIT	000002	ONLINE PAYMENT 5/20/2020	2,978.98	POSTED	C	5/20/2020
0-100.01	5/20/2020	DEPOSIT	000003	adcom cist fee 0519	11.25	POSTED	G	5/20/2020
0-100.01	5/20/2020	DEPOSIT	000004	DEP 0519	43.05	POSTED	G	5/22/2020
0-100.01	5/21/2020	DEPOSIT		building permit cc 0520	337.43	POSTED	G	5/21/2020
0-100.01	5/21/2020	DEPOSIT	000001	DEP 0521	41.52	POSTED	G	5/21/2020
0-100.01	5/21/2020	DEPOSIT	000002	DEP 0521	327.67	POSTED	G	5/21/2020
0-100.01	5/21/2020	DEPOSIT	000003	ONLINE PAYMENT 5/21/2020	2,524.49	POSTED	C	5/22/2020
0-100.01	5/21/2020	DEPOSIT	000004	DAILY CASH POSTING 5/21/2020	3,678.86	POSTED	C	5/22/2020
0-100.01	5/21/2020	DEPOSIT	000005	adcom cust fee 0520	13.75	POSTED	G	5/22/2020
0-100.01	5/21/2020	DEPOSIT	000006	DEP 0521	23.05	POSTED	G	5/27/2020
0-100.01	5/22/2020	DEPOSIT		ONLINE PAYMENT 5/22/2020	2,817.67	POSTED	C	5/27/2020

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	DATE	TYPE	NUMBER	DESCRIPTION	AMOUNT	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	5/22/2020	DEPOSIT	000001	adcom cust fee 0521	10.00	POSTED	G	5/27/2020
0-100.01	5/22/2020	DEPOSIT	000002	BUILDING PERMIT CC	89.61	POSTED	G	5/22/2020
0-100.01	5/22/2020	DEPOSIT	000003	DAILY CASH POSTING 5/22/2020	11,304.85	POSTED	C	5/27/2020
0-100.01	5/22/2020	DEPOSIT	000004	CASH RECEIPTS	1,636.55	POSTED	G	5/27/2020
0-100.01	5/26/2020	DEPOSIT		ONLINE PAYMENT 5/26/2020	14,440.87	POSTED	C	5/27/2020
0-100.01	5/26/2020	DEPOSIT	000001	DAILY CASH POSTING 5/26/2020	12,215.65	POSTED	C	5/28/2020
0-100.01	5/26/2020	DEPOSIT	000002	adcom cust fee 0522-0525	58.75	POSTED	G	5/27/2020
0-100.01	5/26/2020	DEPOSIT	000003	utility dep 0522	297.00	POSTED	G	5/27/2020
0-100.01	5/26/2020	DEPOSIT	000004	building permit cc 0525	125.66	POSTED	G	5/27/2020
0-100.01	5/26/2020	DEPOSIT	000005	building permit cc 0525	63.86	POSTED	G	5/27/2020
0-100.01	5/26/2020	DEPOSIT	000006	rec cc rental	225.00	POSTED	G	5/27/2020
0-100.01	5/27/2020	DEPOSIT		ONLINE PAYMENT 5/27/2020	4,413.96	POSTED	C	5/28/2020
0-100.01	5/27/2020	DEPOSIT	000001	adcom cust fee 0526	20.00	POSTED	G	5/28/2020
0-100.01	5/27/2020	DEPOSIT	000002	UTILITY APP DEP	99.00	POSTED	G	5/27/2020
0-100.01	5/27/2020	DEPOSIT	000003	CASH RECEIPTS	853.00	POSTED	G	5/28/2020
0-100.01	5/27/2020	DEPOSIT	000004	DEP 0527	70.80	POSTED	G	5/28/2020
0-100.01	5/27/2020	DEPOSIT	000005	CREDIT BALANCE REFUND TML	12,904.60	POSTED	G	5/28/2020
0-100.01	5/28/2020	DEPOSIT		ONLINE PAYMENT 5/28/2020	1,018.12	POSTED	C	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000001	adcom cust fee 0527	2.50	POSTED	G	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000002	zba	1,356.98CR	POSTED	G	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000003	permit cc 0527	77.25	POSTED	G	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000004	adcom	0.07CR	POSTED	G	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000005	DAILY PAYMENT POSTING	142.02	POSTED	U	5/28/2020
0-100.01	5/28/2020	DEPOSIT	000006	DAILY CASH POSTING 5/28/2020	19,087.07	POSTED	C	5/31/2020
0-100.01	5/29/2020	DEPOSIT		ONLINE PAYMENT 5/29/2020	1,898.83	POSTED	C	5/31/2020
0-100.01	5/29/2020	DEPOSIT	000001	adcom cust fee 0528	3.75	POSTED	G	5/31/2020
0-100.01	5/29/2020	DEPOSIT	000002	permit cc 0528	103.00	POSTED	G	5/29/2020
0-100.01	5/29/2020	DEPOSIT	000003	rc center cc 05	350.00	POSTED	G	5/29/2020
0-100.01	5/29/2020	DEPOSIT	000004	gov deals auction	26.00	POSTED	G	5/29/2020
0-100.01	5/29/2020	DEPOSIT	000005	CASH RECEIPTS	558.00	POSTED	G	5/31/2020
0-100.01	5/29/2020	DEPOSIT	000006	LIBRARY RESTITUION 0529	211.50	POSTED	G	5/31/2020
0-100.01	5/29/2020	DEPOSIT	000007	DEP 0529	51.50	POSTED	G	5/31/2020
0-100.01	5/29/2020	DEPOSIT	000008	DAILY CASH POSTING 5/29/2020	3,377.31	OUTSTND	C	0/00/0000
0-100.01	5/29/2020	DEPOSIT	000009	adcom cust fee 0529-0531	3.75	OUTSTND	G	0/00/0000
0-100.01	5/29/2020	DEPOSIT	000010	CASH RECEIPTS	185.00	OUTSTND	G	0/00/0000
0-100.01	5/29/2020	DEPOSIT	000011	dep 0529	24.00	OUTSTND	G	0/00/0000
0-100.01	5/31/2020	DEPOSIT		ONLINE PAYMENT 5/31/2020	6,140.93	OUTSTND	C	0/00/0000
EFT:								
0-100.01	5/04/2020	EFT		zba	105,409.65CR	POSTED	G	5/04/2020
0-100.01	5/05/2020	EFT		zba	93,074.80CR	POSTED	G	5/05/2020
0-100.01	5/06/2020	EFT		ZBA	3,469.94CR	POSTED	G	5/06/2020
0-100.01	5/07/2020	EFT		zba	1,563.66CR	POSTED	G	5/07/2020
0-100.01	5/07/2020	EFT	000001	EDC PORTION OF CITY SALES TAX	16,572.07CR	POSTED	G	5/11/2020

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	---AMOUNT---	STATUS	FOLIO	CLEAR DATE
EFT:								
0-100.01	5/11/2020	EFT		TRANSFER TO BOND FUND	3,543.99CR	POSTED	G	5/13/2020
0-100.01	5/11/2020	EFT	000001	TRANSFER TO REFUND 1DEC - MAY	187,008.00CR	POSTED	G	5/13/2020
0-100.01	5/14/2020	EFT		ENTERPRISE MONTHLY 042018	11,008.09CR	POSTED	G	5/20/2020
0-100.01	5/18/2020	EFT		zba	107,146.68CR	POSTED	G	5/18/2020
0-100.01	5/19/2020	EFT		MUNI GAS APRIL USAGE 0520	38,859.42	POSTED	G	5/20/2020
0-100.01	5/19/2020	EFT	000001	zba	33,393.80CR	POSTED	G	5/19/2020
0-100.01	5/19/2020	EFT	000002	correction to gas bill	38,859.42CR	POSTED	G	5/20/2020
0-100.01	5/19/2020	EFT	000003	correction to gas bill	38,859.42CR	POSTED	G	5/20/2020
0-100.01	5/20/2020	EFT		zba	11,008.09CR	POSTED	G	5/20/2020
0-100.01	5/20/2020	EFT	000001	zba	11,008.09	POSTED	G	5/20/2020
0-100.01	5/20/2020	EFT	000002	zba	37,120.19CR	POSTED	G	5/20/2020
0-100.01	5/22/2020	EFT		adcom cust fee 0521	177.89CR	POSTED	G	5/22/2020
0-100.01	5/23/2020	EFT		centerpoint gas april usgae 05	11,744.06CR	POSTED	G	5/28/2020
0-100.01	5/26/2020	EFT		zba	88.51CR	POSTED	G	5/27/2020
0-100.01	5/27/2020	EFT		zba	55,623.51CR	POSTED	G	5/27/2020
0-100.01	5/28/2020	EFT		ATMOS GAS TRANS- APR 2020	28,470.37CR	POSTED	G	5/28/2020
0-100.01	5/29/2020	EFT		zba	106,769.01CR	POSTED	G	5/31/2020
INTEREST:								
0-100.01	5/31/2020	INTEREST		INTEREST INCOME	1,227.65	POSTED	G	5/31/2020
MISCELLANEOUS:								
0-100.01	5/01/2020	MISC.		cc not not posted 0430	2,441.63	POSTED	G	5/01/2020
0-100.01	5/04/2020	MISC.		CORRECTION 0504	127.00	POSTED	G	5/04/2020
0-100.01	5/31/2020	MISC.		cc not posted as of 0531	4,367.66CR	POSTED	G	5/31/2020
SERVICE CHARGE:								
0-100.01	5/04/2020	SERV-CHG		credit card fees 0501	83.00CR	POSTED	G	5/04/2020
0-100.01	5/04/2020	SERV-CHG	000001	credit card fee 0430	3,120.09CR	POSTED	G	5/04/2020
0-100.01	5/15/2020	SERV-CHG		CC FEE	77.14CR	POSTED	G	5/15/2020
0-100.01	5/31/2020	SERV-CHG		correction	20.00CR	POSTED	G	5/31/2020
0-100.01	5/31/2020	SERV-CHG	000001	correction	40.00	POSTED	G	5/31/2020
TOTALS FOR ACCOUNT 0-100.01								
				CHECK	TOTAL:	397,122.76CR		
				DEPOSIT	TOTAL:	1,044,468.80		
				INTEREST	TOTAL:	1,227.65		
				MISCELLANEOUS	TOTAL:	1,799.03CR		
				SERVICE CHARGE	TOTAL:	3,260.23CR		
				EFT	TOTAL:	841,043.64CR		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 999 - POOLED CASH
ACCOUNT: 0-100.01 CASH IN BANK-CSB
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 5/01/2020 THRU 5/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
TOTALS FOR POOLED CASH								
				CHECK	TOTAL:			
				DEPOSIT	TOTAL:			
				INTEREST	TOTAL:			
				MISCELLANEOUS	TOTAL:			
				SERVICE CHARGE	TOTAL:			
				EFT	TOTAL:			
				BANK-DRAFT	TOTAL:			

397,122.76CR
1,044,468.80
1,227.65
1,799.03CR
3,260.23CR
841,043.64CR
0.00

ACTIVE ACCOUNTS:	NUMBER#	TOTAL ARREARS	TOTAL CURRENT	TOTAL BALANCE	ACTIVE ACCOUNT RECONCILIATION
DISCONNECTED ACCTS:	3,059	96,193.18	627,773.37	723,966.55	NEW ACCOUNTS: 48
FINALED ACCOUNTS:	34	972.92	955.02	1,927.94	DISCONNECT--NO TRF: 29
INACTIVE ACCOUNTS:	187	18,120.14		18,120.14	DISCONNECT-TRANSFER: 5
	7,675	0.00		0.00	

GRAND TOTALS 10,955 115,286.24 628,728.39 744,014.63

CALCULATION SUMMARY

TOTAL CHARGES:	632,028.39
DEPOSIT RETURNS:	3,300.00CR
TOTAL CURRENT:	628,728.39

***** SERVICE CATEGORY TOTALS *****

CATEGORY	NUMBER	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	BILLED CONSUMPTION	UNBILLED CONSUMPTION	TOTAL CONSUMPTION
GR GARBAGE	3232	107,028.40	0.00	7,590.23	92,080.42			
GS GAS	1845	117,850.75	56,164.74	1,410.45	43,555.28	61,612.0000	1	61,613.0000
MS MISCELLANEOU	87	397.00	0.00	0.00	0.00			
PF VOLUNTARY PA	38	82.00	0.00	0.00	0.00			
SDF ST & DRAINAG	2954	49,377.72	0.00	0.00	0.00			
SW SEWER	5556	125,748.26	0.00	0.00	0.00	158,450.6600		158,450.6600
WA WATER	5895	166,399.90	0.00	0.00	0.00	271,697.0000	276	271,973.0000
AMP AVG MTH PMT	28	21.06CR				1,952.37		

TOTALS 566,862.97 56,164.74 9,000.68 135,635.70

***** REVENUE CODE TOTALS *****

SERVICES:	R/C DESCRIPTION	G/L ACCOUNT#	AMOUNT
	100-GARBAGE	100-0-310.00	107,028.40
	200-WATER SERVICE	200-0-310.00	160,029.71
	210-UTILITY CAPITAL IMPROV.FE	210-0-310.00	6,370.19
	300-GAS SERVICE	300-0-310.00	93,316.79
	350-FUEL FACTOR	300-0-310.00	80,698.70
	400-SEWER	400-0-310.00	119,524.20
	401-UTILITY CAPITAL IMPROV.FE	210-0-310.00	6,224.06
	550-ST & DRAINAGE FEE	100-0-310.00	49,377.72
	562-VOLUNTARY PARK FUND	100-0-310.00	40.00
	563-VOLUNTARY PIPE FUND	100-0-310.00	42.00
	601-OTC - WATER	200-0-310.00	25.00
	602-OTC - GAS	300-0-310.00	1.00
	606-OTC-GARBAGE	100-0-310.00	0.00
TAX:			
	500-GAS 1.5% SALES TAX	300-0-310.00	485.93
	501-GAS TAX 8.25%	300-0-310.00	919.65
	503-6.75% GAS TAX IND OUSTIDE	300-0-310.00	4.87
	504-8.25% GARBAGE SALES TAX	100-0-310.00	7,590.23
CONTRACTS:			

***** R E V E N U E C O D E T O T A L S *****

** (CONTINUED) **

R/C DESCRIPTION	G/L ACCOUNT#	AMOUNT
701-GARBAGE CONTRACTS	100-0-310.00	5.00
703-WATER CONTRACTS	200-0-310.00	294.56
705-GAS SERVICE CONTRACT	300-0-310.00	5.00
706-FUEL FACTOR CONTRACT	300-0-310.00	5.00
707-SEWER CONTRACTS	400-0-310.00	61.44

AMP:

995-AMP	200-1-108.03	21.06CR
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R/C TOTALS

632,028.39

***** P A T E T A B L E T O T A L S *****

CAT	CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
BG	201	27	BGCD FEE	27	0	0.00	0.00	0.00	0.00		
GR	100	A	COMMERCIAL HAND PU	A	124	3,842.92	0.00	288.54	3,502.33		
GR	100	B2	COMM 2 YD CONTAINER	B2	23	1,514.80	0.00	97.06	1,177.05		
GR	100	B3	COMM 3 YD CONTAINER	B3	27	3,789.87	0.00	184.88	2,241.40		4
GR	100	B4	COMM 4 YD CONTAINER	B4	10	1,740.83	0.00	143.62	1,740.83		
GR	100	B6	COMM 6 YD CONTAINER	B6	48	13,989.48	0.00	928.07	11,248.39		3
GR	100	B8	COMM 8 YD CONTAINER	B8	45	24,591.80	0.00	1,316.31	15,956.11		6
GR	100	C	RESIDENTIAL	C	2475	52,659.21	0.00	4,251.72	51,609.21		49
GR	100	E	GARBAGE -EXPLICIT	E	17	661.11	0.00	39.18	474.96		
GR	100	LOC	LOCKING DEVICE	LOCK	28	221.34	0.00	12.39	149.94		3
GR	100	PC2	EXTRA POLY CART	PC2	435	4,017.04	0.00	328.46	3,980.20		10
GS	300	2	GAS-IND.OUT 400-1000	2	1	1,868.31	911.04	0.00	0.00	416.0000	
GS	300	A	GAS -A RES INSIDE	A	1570	27,017.84	5,696.19	485.08	32,280.01	2,601.0000	2
GS	300	ATR	GAS -ATMOS TRANSPORT	ATR	3	4,477.00	0.00	0.00	0.00	8,954.0000	
GS	300	B	GAS -B RES OUTSIDE	B	2	50.07	6.57	0.85	56.64	3.0000	
GS	300	C	GAS -C COM INSIDE	C	125	7,515.89	3,694.53	773.37	9,373.33	1,687.0000	
GS	300	CA	GAS -CENTURY ASPHALT	GAS	1	1,585.61	2,260.08	0.00	0.00	1,032.0000	
GS	300	CCH	GAS -COMODITY CHARGE	CCH	3	895.40	0.00	0.00	0.00	8,954.0000	
GS	300	CIT	GAS -CITY USEAGE	CITY	9	0.00	0.00	0.00	0.00	149.0000	
GS	300	CTR	GAS -CITY TRANSPORT	CTR	3	1,611.72	0.00	0.00	0.00	8,954.0000	
GS	300	E	GAS -E SCHOOLS	E	6	541.44	289.08	0.00	0.00	132.0000	
GS	300	F	GAS -IND OUTSIDE	F	3	50,894.37	42,602.07	0.00	0.00	19,453.0000	
GS	300	FCO	GAS -FUEL COST-GRANT	FCO	3	20,056.96	0.00	0.00	0.00	8,954.0000	
GS	300	G	GAS -COM OUTSIDE	G	2	39.17	2.19	2.79	41.36	1.0000	
GS	300	H	GAS-S.IND.OUT 0-399	H	4	176.53	50.37	2.08	30.88	23.0000	
GS	300	IND	GAS-S.IND.IN 0-399	IND	4	1,120.44	652.62	146.28	1,773.06	298.0000	
GS	300	Z	GAS ZERO CHARGE	Z	106	0.00	0.00	0.00	0.00	1.0000	
MS	600	G	OTC - GAS	G	59	1.00	0.00	0.00	0.00		
MS	600	GAR	ONE TIME CHARGES -	GAR	1	0.00	0.00	0.00	0.00		
MS	600	GM	OTC - GAS METER	G	1	0.00	0.00	0.00	0.00		
MS	600	W	OTC - WATER	W	4	25.00	0.00	0.00	0.00		
MS	700	FUL	FUEL FACTOR CONTRACT	FUL	1	5.00	0.00	0.00	0.00		

===== R A T E T A B L E T O T A L S =====

** (CONTINUED) **

CAT	CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
MS	700	GAS	GAS SERVICE CONTRACT	GAS	1	5.00	0.00	0.00	0.00		
MS	700	GRB	GARBAGE CONTRACT	GRB	1	5.00	0.00	0.00	0.00		
MS	700	SEW	SEWER CONTRACTS	SEW	3	61.44	0.00	0.00	0.00		
MS	700	WTR	WATER CONTRACTS	WTR	16	294.56	0.00	0.00	0.00		
PF	562	\$25	\$23.00 VOL PARK FUND	\$25	1	23.00	0.00	0.00	0.00		
PF	562	1.0	\$1.00 VOL PARK FUND	1.0	17	17.00	0.00	0.00	0.00		
PF	563	\$23	VOLUNTARY FIRE FUND	\$23	1	23.00	0.00	0.00	0.00		
PF	563	1.0	\$1.00 VOL FIRE FUND	1.0	19	19.00	0.00	0.00	0.00		
SDF	500	CI	ST & DR FEE-C I	CI	289	5,373.36	0.00	0.00	0.00		2
SDF	500	CO	ST & DR FEE-C O	CO	6	111.00	0.00	0.00	0.00		
SDF	500	IN	ST & DR FEE-I N	IN	8	188.00	0.00	0.00	0.00		
SDF	500	INO	ST & DR FEE- I N O	INO	20	470.00	0.00	0.00	0.00		
SDF	500	RES	ST & DR FEE - INSIDE	RES	2630	43,220.36	0.00	0.00	0.00		274
SDF	500	RO	ST & DR-FEE-OUTSIDE	RO	1	15.00	0.00	0.00	0.00		
SW	400	A	RESIDENTIAL INSIDE	A	2454	70,252.37	0.00	0.00	0.00	94,379.6600	
SW	400	AH	SEWER -AIRPORT HANGA	AH	1	25.02	0.00	0.00	0.00	1.0000	
SW	400	AHC	SEWER - AIRPORT	AHC	1	41.26	0.00	0.00	0.00		
SW	400	B	RESIDENTIAL OUTSIDE	B	1	70.89	0.00	0.00	0.00	113.0000	
SW	400	C	COMMERCIAL INSIDE	C	259	20,830.03	0.00	0.00	0.00	29,449.0000	
SW	400	D	COMMERCIAL OUTSIDE	D	5	322.60	0.00	0.00	0.00	101.0000	
SW	400	E	INDUSTRIAL INSIDE	E	19	7,149.53	0.00	0.00	0.00	10,466.0000	
SW	400	I	IND OUT SEWER ONLY	I	2	2,487.86	0.00	0.00	0.00	2,882.0000	
SW	400	J	RES OUT-SEWER ONLY	J	1	320.13	0.00	0.00	0.00	733.0000	
SW	400	L	SEWER -MULTI UNIT	L	24	12,817.61	0.00	0.00	0.00	20,326.0000	387
SW	400	SCH	SEWER SURCHARGE	SCH	1	3,477.38	0.00	0.00	0.00		
SW	400	SSC	SEWER SURCHARGE	SSC	4	1,729.52	0.00	0.00	0.00		
SW	401	CIN	UCIF-SEWER-COM IN	CIN	261	911.58	0.00	0.00	0.00		
SW	401	COU	UCIF-SEWER-COM OUT	COU	5	26.25	0.00	0.00	0.00		
SW	401	IIN	UCIF-SEWER-IND IN	IIN	17	170.00	0.00	0.00	0.00		
SW	401	IOU	UCIF-SEWER-IND OUT	IOU	2	30.00	0.00	0.00	0.00		
SW	401	MU	UCIF-SEWER-MULTI UNI	MU	21	168.00	0.00	0.00	0.00		
SW	401	RIN	UCIF-SEWER -RES IN	RIN	2476	4,911.23	0.00	0.00	0.00		
SW	401	ROU	UCIF-SEWER -RES OUT	ROU	2	7.00	0.00	0.00	0.00		
WA	200	A	WATER -RES INSIDE	A	2554	118,517.12	0.00	0.00	0.00	158,271.0000	
WA	200	AH	WTR -AIRPORT HANGAR	AH	2	32.37	0.00	0.00	0.00	5.0000	
WA	200	AHC	WTR -AIRPORT HANGAR	AHC	1	42.23	0.00	0.00	0.00	27.0000	
WA	200	B	WATER - RES OUTSIDE	B	2	162.04	0.00	0.00	0.00	150.0000	
WA	200	C	WATER -COM INSIDE	C	281	24,448.08	0.00	0.00	0.00	32,069.0000	2
WA	200	CIT	WATER -CITY USEAGE	CITY	48	0.00	0.00	0.00	0.00	55,812.0000	
WA	200	D	WATER -COM OUTSIDE	D	6	432.72	0.00	0.00	0.00	223.0000	
WA	200	E	WATER -IND INSIDE	E	7	1,109.17	0.00	0.00	0.00	1,611.0000	
WA	200	F	WATER -IND OUTSIDE	F	20	10,413.40	0.00	0.00	0.00	11,770.0000	
WA	200	INT	WATER - INTER SCHOOL	INT	1	86.70	0.00	0.00	0.00	170.0000	
WA	200	K	WATER -NURSING HOME	K	3	1,347.75	0.00	0.00	0.00	2,554.0000	
WA	200	NIS	MAIN METER-INT SCHOO	C	1	58.84	0.00	0.00	0.00	59.0000	

***** R A T E T A B L E T O T A L S *****

** (CONTINUED) **

CAT	CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
WA	200	S	WATER -SEWER METERS	S	48	3,379.29	0.00	0.00	0.00	5,258.0000	
WA	200	X	WATER -ZERO CHG	X	14	0.00	0.00	0.00	0.00	3,718.0000	
WA	202	4	EXPLICIT WATER	4	1	0.00	0.00	0.00	0.00		
WA	203	1"	UCIF-WATER -1"	1"	78	243.00	0.00	0.00	0.00		3
WA	203	2"	UCIF-WATER -2"	2"	99	648.00	0.00	0.00	0.00		9
WA	203	3"	UCIF-WATER -3"	3"	1	8.00	0.00	0.00	0.00		
WA	203	3/4	UCIF-WATER -3/4"	3/4	2722	5,409.19	0.00	0.00	0.00		6
WA	203	4"	UCIF-WATER -4"	4"	5	50.00	0.00	0.00	0.00		
WA	203	6"	UCIF-WATER -6"	6"	1	12.00	0.00	0.00	0.00		

TOTALS

566,884.03 56,164.74 9,000.68 135,635.70

=== F U E L A D J U S T M E N T C O D E T O T A L S ===

CODE	DESCRIPTION	CONSUMPTION	FUEL FACTOR	AMOUNT
GASFF	GAS FUEL FACTOR	25,646.0000	2.19000000	56,164.74

FUEL FACTOR TOTALS

25,646.0000

56,164.74

***** M E T E R G R O U P T O T A L S *****

CODE	DESCRIPTION	BILLED CONSUMPTION	UNBILLED CONSUMPTION	TOTAL CONSUMPTION	DEMAND CONSUMPTION
W	WATER METERS	271,697.0000	276.000	271,973.0000	
G	GAS METERS	61,612.0000	1.000	61,613.0000	

***** R E F U N D E D D E P O S I T T O T A L S *****

CODE	DESCRIPTION	NUMBER	AMOUNT
200	WATER DEPOSIT	19	1,800.00CR
300	GAS DEPOSIT	15	1,500.00CR

DEPOSIT TOTALS

34

3,300.00CR

DATES: 5/01/2020 THRU 5/31/2020
BOOK:

***** CUSTOMER CLASS TOTALS *****

CLASS	SERV	RATE		DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
CAT	CODE	TABLE								
A	BG	201 27		BGCD FEE		0.00	0.00	0.00	0.00	
A	GR	100 A		COMMERCIAL HAND PU	4	137.14	0.00	22.59	1.86	
A	GR	100 B2		COMM 2 YD CONTAINER	3	202.65	0.00	0.00	0.00	
A	GR	100 B3		COMM 3 YD CONTAINER	5	1,472.94	0.00	360.08	29.71	
A	GR	100 B4		COMM 4 YD CONTAINER	1	130.91	0.00	130.91	10.80	
A	GR	100 B6		COMM 6 YD CONTAINER	4	1,649.18	0.00	1,649.18	136.06	
A	GR	100 B8		COMM 8 YD CONTAINER	3	1,312.36	0.00	1,084.48	89.47	
A	GR	100 C		RESIDENTIAL	2471	52,575.21	0.00	51,525.21	4,244.80	
A	GR	100 E		GARBAGE -EXPLICIT	1	22.59	0.00	22.59	1.86	
A	GR	100 LOC		LOCKING DEVICE	3	21.42	0.00	0.00	0.00	
A	GR	100 PC2		EXTRA POLY CART	434	4,007.83	0.00	3,970.99	327.70	
			** CATEGORY TOTAL **	GR		61,532.23	0.00	58,766.03	4,842.26	
A	GS	300 A		GAS -A RES INSIDE	1566	26,404.46	5,352.36	31,322.80	470.71	2,444.0000
A	GS	300 Z		GAS ZERO CHARGE	80	0.00	0.00	0.00	0.00	1.0000
			** CATEGORY TOTAL **	GS		26,404.46	5,352.36	31,322.80	470.71	2,445.0000
A	MS	600 G		OTC - GAS	53	1.00	0.00	0.00	0.00	
A	MS	600 GAR		ONE TIME CHARGES -	1	0.00	0.00	0.00	0.00	
A	MS	600 W		OTC - WATER	4	25.00	0.00	0.00	0.00	
A	MS	700 FUL		FUEL FACTOR CONTRACT	1	5.00	0.00	0.00	0.00	
A	MS	700 GAS		GAS SERVICE CONTRACT	1	5.00	0.00	0.00	0.00	
A	MS	700 GRB		GARBAGE CONTRACT	1	5.00	0.00	0.00	0.00	
A	MS	700 SEW		SEWER CONTRACTS	2	11.44	0.00	0.00	0.00	
A	MS	700 WTR		WATER CONTRACTS	15	244.56	0.00	0.00	0.00	
			** CATEGORY TOTAL **	MS		297.00	0.00	0.00	0.00	
A	PF	562 \$25		\$23.00 VOL PARK FUND	1	23.00	0.00	0.00	0.00	
A	PF	562 1.0		\$1.00 VOL PARK FUND	15	15.00	0.00	0.00	0.00	
A	PF	563 1.0		\$1.00 VOL FIRE FUND	17	17.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	PF		55.00	0.00	0.00	0.00	
A	SDF	500 CI		ST & DR FEE-C I	4	111.00	0.00	0.00	0.00	
A	SDF	500 RES		ST & DR FEE - INSIDE	2627	43,175.36	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF		43,286.36	0.00	0.00	0.00	
A	SW	400 A		RESIDENTIAL INSIDE	2454	70,252.37	0.00	0.00	0.00	94,379.6600
A	SW	400 L		SEWER -MULTI UNIT	21	12,084.13	0.00	0.00	0.00	17,772.0000
A	SW	400 SCH		SEWER SURCHARGE	1	3,477.38	0.00	0.00	0.00	
A	SW	401 MU		UCIF-SEWER-MULTI UNI	18	144.00	0.00	0.00	0.00	
A	SW	401 RIN		UCIF-SEWER -RES IN	2473	4,905.23	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW		90,863.11	0.00	0.00	0.00	112,151.6600
A	WA	200 A		WATER -RES INSIDE	2554	118,517.12	0.00	0.00	0.00	158,271.0000
A	WA	200 S		WATER -SEWER METERS	22	461.44	0.00	0.00	0.00	305.0000
A	WA	200 X		WATER -ZERO CHG	6	0.00	0.00	0.00	0.00	
A	WA	202 4		EXPLICIT WATER	1	0.00	0.00	0.00	0.00	
A	WA	203 1"		UCIF-WATER -1"	18	57.00	0.00	0.00	0.00	
A	WA	203 2"		UCIF-WATER -2"	27	168.00	0.00	0.00	0.00	

DATES: 5/01/2020 THRU 5/31/2020

BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
CAT	CODE	TABLE							
A	WA	203 3/4	UCIF-WATER -3/4"	2524	5,008.28	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	124,211.84	0.00	0.00	0.00	158,576.0000
			** CLASS TOTAL **	A	346,650.00	5,352.36	90,088.83	5,312.97	
AH	GR	100 A	COMMERCIAL HAND PU	1	22.59	0.00	22.59	1.86	
AH	SDF	500 CI	ST & DR FEE-C I	3	55.50	0.00	0.00	0.00	
AH	SW	400 AH	SEWER -AIRPORT HANGA	1	25.02	0.00	0.00	0.00	1.0000
AH	SW	400 AHC	SEWER - AIRPORT	1	41.26	0.00	0.00	0.00	
AH	SW	401 CIN	UCIF-SEWER-COM IN	1	3.50	0.00	0.00	0.00	
AH	SW	401 RIN	UCIF-SEWER -RES IN	1	2.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	71.78	0.00	0.00	0.00	1.0000
AH	WA	200 AH	WTR -AIRPORT HANGAR	2	32.37	0.00	0.00	0.00	5.0000
AH	WA	200 AHC	WTR -AIRPORT HANGAR	1	42.23	0.00	0.00	0.00	27.0000
AH	WA	203 1"	UCIF-WATER -1"	1	3.00	0.00	0.00	0.00	
AH	WA	203 3/4	UCIF-WATER -3/4"	2	4.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	81.60	0.00	0.00	0.00	32.0000
			** CLASS TOTAL **	AH	231.47	0.00	22.59	1.86	
B	GR	100 C	RESIDENTIAL	4	84.00	0.00	84.00	6.92	
B	GR	100 PC2	EXTRA POLY CART	1	9.21	0.00	9.21	0.76	
			** CATEGORY TOTAL **	GR	93.21	0.00	93.21	7.68	
B	GS	300 B	GAS -B RES OUTSIDE	2	50.07	6.57	56.64	0.85	3.0000
B	SDF	500 RO	ST & DR-FEE-OUTSIDE	1	15.00	0.00	0.00	0.00	
B	SW	400 B	RESIDENTIAL OUTSIDE	1	70.89	0.00	0.00	0.00	113.0000
B	SW	400 J	RES OUT-SEWER ONLY	1	320.13	0.00	0.00	0.00	733.0000
B	SW	401 ROU	UCIF-SEWER -RES OUT	2	7.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	398.02	0.00	0.00	0.00	846.0000
B	WA	200 B	WATER - RES OUTSIDE	2	162.04	0.00	0.00	0.00	150.0000
B	WA	200 X	WATER -ZERO CHG	1	0.00	0.00	0.00	0.00	733.0000
B	WA	203 2"	UCIF-WATER -2"	1	6.00	0.00	0.00	0.00	
B	WA	203 3/4	UCIF-WATER -3/4"	1	2.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	170.04	0.00	0.00	0.00	883.0000
			** CLASS TOTAL **	B	726.34	6.57	149.85	8.53	
C	BG	201 27	BGCD FEE		0.00	0.00	0.00	0.00	
C	GR	100 A	COMMERCIAL HAND PU	117	3,638.01	0.00	3,411.97	281.10	

DATES: 5/01/2020 THRU 5/31/2020
BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE		DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
CAT	CODE	TABLE								
C	GR	100 B2		COMM 2 YD CONTAINER	17	1,109.50	0.00	1,041.95	85.92	
C	GR	100 B3		COMM 3 YD CONTAINER	22	2,316.93	0.00	1,881.32	155.17	
C	GR	100 B4		COMM 4 YD CONTAINER	9	1,609.92	0.00	1,609.92	132.82	
C	GR	100 B6		COMM 6 YD CONTAINER	37	9,905.65	0.00	8,936.25	737.31	
C	GR	100 B8		COMM 8 YD CONTAINER	29	12,563.67	0.00	12,563.67	1,036.44	
C	GR	100 E		GARBAGE -EXPLICIT	16	638.52	0.00	452.37	37.32	
C	GR	100 LOC		LOCKING DEVICE	21	149.94	0.00	142.80	11.80	
			** CATEGORY TOTAL **	GR		31,932.14	0.00	30,040.25	2,477.88	
C	GS	300 A		GAS -A RES INSIDE	1	25.74	8.76	34.50	0.52	4.0000
C	GS	300 C		GAS -C COM INSIDE	122	6,613.31	3,168.93	9,373.33	773.37	1,447.0000
C	GS	300 Z		GAS ZERO CHARGE	23	0.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GS		6,639.05	3,177.69	9,407.83	773.89	1,451.0000
C	MS	600 G		OTC - GAS	5	0.00	0.00	0.00	0.00	
C	MS	600 GM		OTC - GAS METER	1	0.00	0.00	0.00	0.00	
C	MS	700 SEW		SEWER CONTRACTS	1	50.00	0.00	0.00	0.00	
C	MS	700 WTR		WATER CONTRACTS	1	50.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	MS		100.00	0.00	0.00	0.00	
C	PF	562 1.0		\$1.00 VOL PARK FUND	2	2.00	0.00	0.00	0.00	
C	PF	563 \$23		VOLUNTARY FIRE FUND	1	23.00	0.00	0.00	0.00	
C	PF	563 1.0		\$1.00 VOL FIRE FUND	2	2.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	PF		27.00	0.00	0.00	0.00	
C	SDF	500 CI		ST & DR FEE-C I	271	5,003.36	0.00	0.00	0.00	
C	SDF	500 IN		ST & DR FEE-I N	1	23.50	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF		5,026.86	0.00	0.00	0.00	
C	SW	400 C		COMMERCIAL INSIDE	248	18,890.47	0.00	0.00	0.00	25,443.0000
C	SW	400 SSC		SEWER SURCHARGE	1	917.32	0.00	0.00	0.00	
C	SW	401 CIN		UCIF-SEWER-COM IN	247	862.58	0.00	0.00	0.00	
C	SW	401 RIN		UCIF-SEWER -RES IN	2	4.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW		20,674.37	0.00	0.00	0.00	25,443.0000
C	WA	200 C		WATER -COM INSIDE	269	22,071.24	0.00	0.00	0.00	28,085.0000
C	WA	200 S		WATER -SEWER METERS	20	964.91	0.00	0.00	0.00	1,301.0000
C	WA	200 X		WATER -ZERO CHG	3	0.00	0.00	0.00	0.00	103.0000
C	WA	203 1"		UCIF-WATER -1"	50	156.00	0.00	0.00	0.00	
C	WA	203 2"		UCIF-WATER -2"	46	288.00	0.00	0.00	0.00	
C	WA	203 3/4"		UCIF-WATER -3/4"	185	374.91	0.00	0.00	0.00	
C	WA	203 4"		UCIF-WATER -4"	1	10.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA		23,865.06	0.00	0.00	0.00	29,489.0000
			** CLASS TOTAL **	C		88,264.48	3,177.69	39,448.08	3,251.77	
D	GS	300 G		GAS -COM OUTSIDE	2	39.17	2.19	41.36	2.79	1.0000
D	GS	300 Z		GAS ZERO CHARGE	1	0.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GS		39.17	2.19	41.36	2.79	1.0000

DATES: 5/01/2020 THRU 5/31/2020
BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
CAT	CODE	TABLE							
D	SDF	500 CO	ST & DR FEE-C O	6	111.00	0.00	0.00	0.00	
D	SW	400 D	COMMERCIAL OUTSIDE	5	322.60	0.00	0.00	0.00	101.0000
D	SW	401 COU	UCIF-SEWER-COM OUT	5	26.25	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	348.85	0.00	0.00	0.00	101.0000
D	WA	200 D	WATER -COM OUTSIDE	6	432.72	0.00	0.00	0.00	223.0000
D	WA	200 S	WATER -SEWER METERS	1	15.07	0.00	0.00	0.00	
D	WA	203 1"	UCIF-WATER -1"	1	3.00	0.00	0.00	0.00	
D	WA	203 2"	UCIF-WATER -2"	3	24.00	0.00	0.00	0.00	
D	WA	203 3/4"	UCIF-WATER -3/4"	2	4.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	478.79	0.00	0.00	0.00	223.0000
			** CLASS TOTAL **	D	977.81	2.19	41.36	2.79	
E	GR	100 B2	COMM 2 YD CONTAINER	2	135.10	0.00	67.55	5.57	
E	GR	100 B6	COMM 6 YD CONTAINER	4	830.07	0.00	662.96	54.70	
			** CATEGORY TOTAL **	GR	965.17	0.00	730.51	60.27	
E	GS	300 CA	GAS -CENTURY ASPHALT	1	1,585.61	2,260.08	0.00	0.00	1,032.0000
E	GS	300 IND	GAS-S.IND.IN 0-399	4	1,120.44	652.62	1,773.06	146.28	298.0000
			** CATEGORY TOTAL **	GS	2,706.05	2,912.70	1,773.06	146.28	1,330.0000
E	SDF	500 IN	ST & DR FEE-I N	6	141.00	0.00	0.00	0.00	
E	SDF	500 INO	ST & DR FEE- I N O	1	23.50	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF	164.50	0.00	0.00	0.00	
E	SW	400 E	INDUSTRIAL INSIDE	4	738.84	0.00	0.00	0.00	750.0000
E	SW	400 SSC	SEWER SURCHARGE	1	750.00	0.00	0.00	0.00	
E	SW	401 IIN	UCIF-SEWER-IND IN	4	40.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	1,528.84	0.00	0.00	0.00	750.0000
E	WA	200 E	WATER -IND INSIDE	7	1,109.17	0.00	0.00	0.00	1,611.0000
E	WA	200 S	WATER -SEWER METERS	2	153.56	0.00	0.00	0.00	242.0000
E	WA	200 X	WATER -ZERO CHG	2	0.00	0.00	0.00	0.00	
E	WA	203 1"	UCIF-WATER -1"	2	6.00	0.00	0.00	0.00	
E	WA	203 2"	UCIF-WATER -2"	4	36.00	0.00	0.00	0.00	
E	WA	203 4"	UCIF-WATER -4"	1	10.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	1,314.73	0.00	0.00	0.00	1,853.0000
			** CLASS TOTAL **	E	6,679.29	2,912.70	2,503.57	206.55	
F	GR	100 A	COMMERCIAL HAND PU	2	45.18	0.00	45.18	3.72	
F	GR	100 B2	COMM 2 YD CONTAINER	1	67.55	0.00	67.55	5.57	
			** CATEGORY TOTAL **	GR	112.73	0.00	112.73	9.29	
F	GS	300 2	GAS-IND.OUT 400-1000	1	1,868.31	911.04	0.00	0.00	416.0000
F	GS	300 ATR	GAS -ATMOS TRANSPORT	3	4,477.00	0.00	0.00	0.00	8,954.0000

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
CAT	CODE	TABLE							
F	GS	300 CCH	GAS -COMODITY CHARGE	3	895.40	0.00	0.00	0.00	8,954.0000
F	GS	300 CTR	GAS -CITY TRANSPORT	3	1,611.72	0.00	0.00	0.00	8,954.0000
F	GS	300 F	GAS -IND OUTSIDE	3	50,894.37	42,602.07	0.00	0.00	19,453.0000
F	GS	300 FCO	GAS -FUEL COST-GRANT	3	20,056.96	0.00	0.00	0.00	8,954.0000
F	GS	300 H	GAS-S.IND.OUT 0-399	4	176.53	50.37	30.88	2.08	23.0000
F	GS	300 Z	GAS ZERO CHARGE	2	0.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GS	79,980.29	43,563.48	30.88	2.08	55,708.0000
F	SDF	500 IN	ST & DR FEE-I N	1	23.50	0.00	0.00	0.00	
F	SDF	500 INO	ST & DR FEE- I N O	19	446.50	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF	470.00	0.00	0.00	0.00	
F	SW	400 E	INDUSTRIAL INSIDE	15	6,410.69	0.00	0.00	0.00	9,716.0000
F	SW	400 I	IND OUT SEWER ONLY	2	2,487.86	0.00	0.00	0.00	2,882.0000
F	SW	400 SSC	SEWER SURCHARGE	2	62.20	0.00	0.00	0.00	
F	SW	401 CIN	UCIF-SEWER-COM IN	2	7.00	0.00	0.00	0.00	
F	SW	401 IIN	UCIF-SEWER-IND IN	13	130.00	0.00	0.00	0.00	
F	SW	401 IOU	UCIF-SEWER-IND OUT	2	30.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	9,127.75	0.00	0.00	0.00	12,598.0000
F	WA	200 F	WATER -IND OUTSIDE	20	10,413.40	0.00	0.00	0.00	11,770.0000
F	WA	200 X	WATER -ZERO CHG	2	0.00	0.00	0.00	0.00	2,882.0000
F	WA	203 1"	UCIF-WATER -1"	3	9.00	0.00	0.00	0.00	
F	WA	203 2"	UCIF-WATER -2"	9	54.00	0.00	0.00	0.00	
F	WA	203 3/4"	UCIF-WATER -3/4"	7	14.00	0.00	0.00	0.00	
F	WA	203 4"	UCIF-WATER -4"	1	10.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	10,500.40	0.00	0.00	0.00	14,652.0000
			** CLASS TOTAL **	F	100,191.17	43,563.48	143.61	11.37	
G	GR	100 B6	COMM 6 YD CONTAINER	1	328.74	0.00	0.00	0.00	
G	GR	100 B8	COMM 8 YD CONTAINER	10	8,407.81	0.00	0.00	0.00	
G	GR	100 LOC	LOCKING DEVICE	2	35.70	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GR	8,772.25	0.00	0.00	0.00	
G	GS	300 C	GAS -C COM INSIDE	1	11.26	0.00	0.00	0.00	
G	GS	300 E	GAS -E SCHOOLS	6	541.44	289.08	0.00	0.00	132.0000
			** CATEGORY TOTAL **	GS	552.70	289.08	0.00	0.00	132.0000
G	MS	600 G	OTC - GAS	1	0.00	0.00	0.00	0.00	
G	SDF	500 CI	ST & DR FEE-C I	7	129.50	0.00	0.00	0.00	
G	SW	400 C	COMMERCIAL INSIDE	7	1,603.16	0.00	0.00	0.00	3,464.0000
G	SW	401 CIN	UCIF-SEWER-COM IN	7	24.50	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	1,627.66	0.00	0.00	0.00	3,464.0000
G	WA	200 C	WATER -COM INSIDE	8	1,985.42	0.00	0.00	0.00	3,442.0000
G	WA	200 CIT	WATER -CITY USEAGE	1	0.00	0.00	0.00	0.00	

DATES: 5/01/2020 THRU 5/31/2020

BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE		DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
	CAT	CODE	TABLE							
G	WA	200	INT	WATER - INTER SCHOOL	1	86.70	0.00	0.00	0.00	170.0000
G	WA	200	NIS	MAIN METER-INT SCHOO	1	58.84	0.00	0.00	0.00	59.0000
G	WA	200	S	WATER -SEWER METERS	1	15.07	0.00	0.00	0.00	
G	WA	203	1"	UCIF-WATER -1"	1	3.00	0.00	0.00	0.00	
G	WA	203	2"	UCIF-WATER -2"	4	36.00	0.00	0.00	0.00	
G	WA	203	3"	UCIF-WATER -3"	1	8.00	0.00	0.00	0.00	
G	WA	203	4"	UCIF-WATER -4"	2	20.00	0.00	0.00	0.00	
G	WA	203	6"	UCIF-WATER -6"	1	12.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	2,225.03	0.00	0.00	0.00	3,671.0000
				** CLASS TOTAL **	G	13,307.14	289.08	0.00	0.00	
H	GR	100	B6	COMM 6 YD CONTAINER	2	1,275.84	0.00	0.00	0.00	
H	GR	100	LOC	LOCKING DEVICE	1	7.14	0.00	0.00	0.00	
				** CATEGORY TOTAL **	GR	1,282.98	0.00	0.00	0.00	
H	GS	300	C	GAS -C COM INSIDE	2	891.32	525.60	0.00	0.00	240.0000
H	SDF	500	CI	ST & DR FEE-C I	4	74.00	0.00	0.00	0.00	
H	SW	400	C	COMMERCIAL INSIDE	4	336.40	0.00	0.00	0.00	542.0000
H	SW	401	CIN	UCIF-SEWER-COM IN	4	14.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SW	350.40	0.00	0.00	0.00	542.0000
H	WA	200	C	WATER -COM INSIDE	4	391.42	0.00	0.00	0.00	542.0000
H	WA	200	S	WATER -SEWER METERS	1	15.07	0.00	0.00	0.00	
H	WA	203	1"	UCIF-WATER -1"	2	6.00	0.00	0.00	0.00	
H	WA	203	2"	UCIF-WATER -2"	2	12.00	0.00	0.00	0.00	
H	WA	203	3/4"	UCIF-WATER -3/4"	1	2.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	426.49	0.00	0.00	0.00	542.0000
				** CLASS TOTAL **	H	3,025.19	525.60	0.00	0.00	
J	GS	300	CIT	GAS -CITY USEAGE	9	0.00	0.00	0.00	0.00	149.0000
J	WA	200	CIT	WATER -CITY USEAGE	47	0.00	0.00	0.00	0.00	55,812.0000
				** CLASS TOTAL **	J	0.00	0.00	0.00	0.00	
K	GR	100	B8	COMM 8 YD CONTAINER	3	2,307.96	0.00	2,307.96	190.40	
K	GR	100	LOC	LOCKING DEVICE	1	7.14	0.00	7.14	0.59	
				** CATEGORY TOTAL **	GR	2,315.10	0.00	2,315.10	190.99	
K	GS	300	A	GAS -A RES INSIDE	3	587.64	335.07	922.71	13.85	153.0000
K	SDF	500	RES	ST & DR FEE - INSIDE	3	45.00	0.00	0.00	0.00	

DATES: 5/01/2020 THRU 5/31/2020
BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE		DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
	CAT	CODE	TABLE							
K	SW	400	L	SEWER -MULTI UNIT	3	733.48	0.00	0.00	0.00	2,554.0000
K	SW	401	MU	UCIF-SEWER-MULTI UNI	3	24.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SW	757.48	0.00	0.00	0.00	2,554.0000
K	WA	200	K	WATER -NURSING HOME	3	1,347.75	0.00	0.00	0.00	2,554.0000
K	WA	200	S	WATER -SEWER METERS	1	1,754.17	0.00	0.00	0.00	3,410.0000
K	WA	203	2"	UCIF-WATER -2"	3	24.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	3,125.92	0.00	0.00	0.00	5,964.0000
				** CLASS TOTAL **	K	6,031.14	335.07	3,237.81	204.84	
				** GRAND TOTALS **		566,884.03	56,164.74	135,635.70	9,000.68	

**CITY OF NAVASOTA
MISCELLANEOUS ITEMS**

1. PLANNING CALENDAR

AGENDA PLANNING CALENDAR

JUNE 8, 2020 - [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 5/25/2020](#)

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Staff recognition for years for service; (b) Marketing and Communication update; (c) Street Department update; (d) Police Department; (e) Board and Commission update; and (f) Reports from staff and City Council
5. Audit for FY 2018-2019
6. Final change order on the drainage and railroad street project
7. Public hearing on voluntary annexation – Fly Away Field
8. 1st reading of Ordinance No. 932-20, annexation on Fly Away Field
9. Public hearing on development plan for Navasota Abstract and Title Company
10. Development plan for Navasota Abstract and Title Company
11. Sanction the Freedom Festival
12. Public hearing on amending zoning setbacks
13. 1st reading of Ordinance No. 933-20, amending zoning setbacks
14. Resolution No. 673-20, Administrative provider for 2020 TCDP Grant
15. Resolution No. 674-20, investment policy
16. Approve council goals for FY 2020-2021
17. Consent Agenda: (a) Minutes for the month of May 2020; and (b) Expenditures for the month of May 2020
18. Adjourn

JUNE 22, 2020 - [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 6/08/2020](#)

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Arts Council quarterly report for 2nd quarter; (b) Board and Commission update; and (c) Reports from staff and City Council
5. 1st reading of Ordinance No. _____ - alcohol in the central business district
6. Consent agenda: (a) 2nd reading of Ordinance No. 932-20, annexation on Fly Away Field; and (b) 2nd reading of Ordinance No. 933-20, amending zoning setbacks
7. Adjourn

JULY 13, 2020 - [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 6/29/2020](#)

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Board and Commission update; and (b) Reports from staff and City Council
5. Consent agenda: (a) Minutes for the month of June 2020; and (b) Expenditures for the month of June 2020
6. Adjourn

JULY 27, 2020 - [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 7/13/2020](#)

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Board and Commission update; and (b) Reports from staff and City Council
5. Adjourn