

**AGENDA
CITY OF TEAGUE
BOARD OF ALDERMEN
REGULAR CALLED MEETING
JUNE 15, 2020 6:00 P.M.**

AGENDA

Notice is hereby given that a Called Meeting of the Governing Body of the City of Teague will be held on **JUNE 15, 2020 at 6:00 P.M.** The meeting will be held in the **COUNCIL ROOM, LOCATED AT TEAGUE CITY HALL 105 SOUTH 4th AVENUE TEAGUE, TEXAS 75860.** PURSUANT TO SECTION 551.127 OF THE TEXAS GOVERNMENT CODE, AND IN CONJUNCTION WITH THE GUIDANCE AND PROVISIONS PROVIDED BY THE GOVERNOR OF TEXAS IN THE DECLARATION OF DISASTER ENACTED MARCH 13, 2020, MEMBERS OF THE CITY COUNCIL MAY BE PARTICIPATING REMOTELY IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT, AS TEMPORARILY MODIFIED BY THE GOVERNOR, AND COUNCIL RULES OF PROCEDURE. MEMBERS OF THE PUBLIC MAY PARTICIPATE BY JOINING AT **(844) 844-9200 and enter the code 237200.** All Agenda items are subject to action. *The Board of Aldermen reserves the right to meet in executive closed session on any Agenda items listed below, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney); 551.072 (Deliberation and Real Property); 551.073 (Deliberations about Gifts and Donations); 551.074 (Personnel Matters); 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).*

Members of the public will be allowed to speak during citizen comments, however, enforcement to the time limit on comments will be enforced. **Citizens wishing to speak during citizen comments or on a particular agenda item need to notify the City Secretary at: (254) 739-2547 by 4:00 p.m. on Monday, June 15, 2020.**

1. **CALL TO ORDER AND ANNOUNCE QUORUM IS PRESENT:**
2. **INVOCATION:**
3. **PLEDGE TO THE FLAG:**
4. **ROLL CALL:**
5. **Presentation of Proclamation by Mayor James Monks, recognizing Samuel Ielati.**
6. **VISITORS/CITIZENS COMMENTS:** *This is an opportunity for the public to address the Council on any matter included on the agenda, except public hearings. Comments related to public hearings will be heard when the specific hearing begins. Public comments are limited to three (3) minutes per speaker, unless the speaker requires the assistance of a translator, in which case the speaker is limited to six (6) minutes, in accordance with applicable law. To address the Council, speakers must complete a Speaker Form and provide it to the City Secretary prior to the start of the meeting. Each speaker shall approach the podium and state his/her name and street address before speaking. Speakers shall address the Council with civility that is conducive to appropriate public discussion. The public cannot speak from the gallery but only from the podium. Per the Texas Open Meetings Act, the Council is not permitted to take action on or discuss any item not listed on the agenda. The Council may: (1) make a statement of fact regarding the item; (2) make a recitation of existing policy; or (3) propose the item be placed on a future agenda, in accordance with Council procedures.*

7. CONSENT AGENDA:

- a. Approve Minutes from the May 18, 2020 Meeting of the Board of Aldermen
- b. Approve the Accounts Payable and Payroll Check Registers for the month of May 2020
- c. Accept the Financial Statement for May 2020

8. OLD BUSINESS: None

9. NEW BUSINESS:

- a. Discussion and possible action on approving a contractor and bid for mowing contract services to begin on October 1, 2020 and continue until September 30, 2021.
- b. Discussion and possible action on authorizing the Public Works Director and City Administrator to draft and seek sealed proposals for a new fuel and credit card system for the Teague Municipal Airport.
- c. Discussion and possible action on the Teague Economic Development Corporation's request for the City of Teague to take back the Old City Hall Property.
- d. Discussion and possible action on approving Resolution 2020-06-15, rescinding prior Resolution No. 2018-04-16; authorizing payment of a hiring incentive of \$2,000, with two payments to be made in the amount of \$1,000 at the end of Field Training and \$1,000 at the end of one-year completion; to Texas Commission on Law Enforcement (TCOLE) Certified Peace Officers, who are hires as Teague Police Officers.
- e. Discussion and possible action approving a TML Health Benefit Pool Plan for the 2020-2021 Renewal Year; and authorize the City Administrator to execute the agreement.
- f. Discussion and possible action on approving the 2020-2021 TML Health Benefits Pool Flexible Spending Arrangement Service Agreement; and authorize the City Administrator to execute the agreement.
- g. Discussion and possible action on authorizing the issuance of \$840.00 to Sergeant David Keale for unpaid Certification Pay for December 2016 – September 2017.
- h. Discussion and possible action on approving and allowing Chief DeWayne Philpott the authority to donate Teague Police Department's K-9, Zelda, as permitted by Texas Government Code Chapter 614.
- i. Discussion and possible action on approving Resolution No. 2020-06-15-A extending the Local Disaster Declaration.

10. PRESENTATION AND DISCUSSION OF DEPARTMENT HEAD REPORTS:

- Administration – Theresa Bell, City Administrator
- Courts – Theresa Bell, City Administrator
- Public Works – Jacob Cowling, Public Works Director
- Police Department – DeWayne Philpott, Chief of Police
- Library – Diane Willis. Librarian
- EDC

11. ANNOUNCEMENTS:

Agenda June 15, 2020

Removed on _____ at _____ by _____

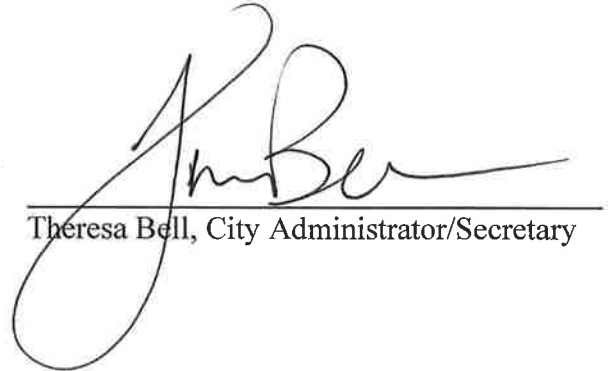
12. ADJOURN:

CERTIFICATION

I, Theresa Bell, City Secretary of the governing body of the City of Teague, Texas, Do **HEREBY CERTIFY** that the above notice of the meeting of the governing body of the City of Teague, Texas is a true and correct copy of said notice posted at the City of Teague, Texas in a place convenient and readily accessible to the Public at all time.

Witness my hand and seal of the City of Teague and posted on this 11th day of June 2020, at 2pm and will remain posted continuously for at least 72 hours preceding scheduled time of the meeting.




Theresa Bell, City Administrator/Secretary

Any person interested in attending the meeting with special communication or accommodations needs to contact City Hall 48 hours prior to the meeting at 254-739-2547 to make arrangements.
"The City of Teague is an equal opportunity provider and employer."

Agenda Item

**5. Presentation of Proclamation by Mayor James Monks,
recognizing Samuel Ielati.**

CITY OF TEAGUE



PROCLAMATION

WHEREAS, Samuel “Sammy” Ielati, demonstrated great bravery and quick thinking through his rescue of his two-year-old brother, Paxton Ielati, who drowned and was unresponsive; and

WHEREAS, Sammy, who at the time of the incident was a Teague ISD Senior and just seven days prior attended the annual Teague ISD High School Senior’s CPR and Stop the Bleed Classes, sponsored by Teague Hospital District EMS and Parkview Regional Hospital; and

WHEREAS, when Sammy found his brother unresponsive, not breathing and pulseless he immediately began CPR and was successfully able to resuscitate his brother; and

WHEREAS, Sammy’s heroic and quick response saved his brother’s life.

NOW, THEREFORE, I, James Monks, Mayor of the City of Teague, on behalf of the citizens of Teague, do hereby recognize with respect and gratitude, Sammy Ielati for saving the life of his two-year-old brother, Paxton Ielati.

IN WITNESS HEREOF, I have set my hand and caused the seal of the City of Teague to be affixed this 15th day of June 2020.

James Monks, Mayor
City of Teague, Texas

ATTEST:

Theresa Bell, City Secretary
City of Teague

Agenda Item

7. CONSENT AGENDA

- a. Approve Minutes from the May 18, 2020 Meeting of the Board of Aldermen
- b. Approve the Accounts Payable and Payroll Check Registers for the month of May 2020
- c. Accept the Financial Statement for May 2020

**MINUTES
CITY OF TEAGUE
BOARD OF ALDERMEN
REGULAR CALLED MEETING
MAY 18, 2020 6:00 P.M.**

1. **CALL TO ORDER AND ANNOUNCE QUORUM IS PRESENT:** *The meeting was called to order at 6:00 P.M. by Mayor James Monks and a Quorum was announced.*
2. **ROLL CALL:** Present: *James Monks, Mayor, Jerry Ballew, Mayor Pro Tempore / Alderman Place I, Rhonda Jones, Alderman Place II, Chris Nickleberry, Alderman Place IV, and Ryan Mathison, Alderman Place V* Absent: *None* Vacant: *Alderman Place III*
3. **VISITORS/CITIZENS COMMENTS:** *None*
4. **CONSENT AGENDA:**
 - a. Approve Minutes from the April 13 and April 30, 2020 Meetings of the Board of Aldermen
 - b. Approve the Accounts Payable and Payroll Check Registers for the month of April 2020
 - c. Accept the Financial Statement for April 2020*Alderman Ballew moved to approve Consent Agenda A, B and C, seconded by Alderman Jones. Motion carried 4-0.*
5. **OLD BUSINESS:** *NONE*
6. **NEW BUSINESS:**
 - a. *Receive the findings of the Fiscal Year 2018-2019 Financial Audit, completed by The Accounting Firm of Donald L. Allman, C.P.A., PC.*
Auditor Donald Allman presented the 2018-2019 Financial Audit noting the following:
 - *City's Net Worth is \$5,428,767*
 - *City increased Net Position by \$351, 683*
 - *City's Governmental Funds (Cash Flow) increased by \$181,073*
 - *City's Current Assets increased by \$180,000*
 - *City's Total Assets increased by \$230,000*
 - *City's Total Liabilities increased by \$95,000*
 - *City's Investment and Capital Assets increased \$50,000*
 - *City's Restricted Cash Increased \$5,000*
 - *City's Unrestricted Cash increased \$300,000**Mr. Allman noted that the City's Unrestricted Cash is \$3.1 million and for a city of our size this is a strong number and he commended management and the Board of Aldermen.*
Alderman Ballew moved to accept the audit presentation in 10 A, seconded by Alderman Jones. Motion carried 4-0.
 - b. *Receive presentation, discuss, and take action on approving the Hometown Hero Banner Program for Main Street.*
Alderman Ballew moved to approve the Hometown Hero Banner Program for Main Street and allow staff to assist with hanging on poles, seconded by Alderman Mathison. Motion carried 4-0.
 - c. *Discussion and possible action on extending the May 8, 1995 Rodeo Lease with the Teague Rodeo Association for 60 days.*
Alderman Ballew moved to approve Agenda Item 10 C contingent the Rodeo Association furnish adequate insurance, seconded by Alderman Mathison. Motion carried 4-0.

- d. Discussion and possible action on approving Resolution No. 2020-05-18 extending the Local Disaster Declaration.
Alderman Jones made a motion to approve Agenda Item 10 D to expire at 11:59 P.M. on June 15, 2020, seconded by Alderman Ballew. Motion carried 4-0.
- e. Discussion and possible action on approving Ordinance 2020-05-18, an ordinance amending prior Board of Aldermen approved Fiscal Year 2020 Budget Amendments:
 - 05-42-5275 Fees: Engineering/Contractor \$12,000 (Approved November 18, 2019)
 - 03-45-5715 Repair & Maint: Facility \$10,189.62 (\$6,189.62 approved November 18, 2019 and \$4,000 approved February 18, 2020)*Alderman Ballew moved to approve Agenda Item 10 E as written, seconded by Alderman Mathison. Motion carried 4-0.*
- f. Discussion and possible action on approving Ordinance No. 2020-05-18-A, an ordinance denying the proposed change in rates of Oncor Electric Delivery Company LLC.
Alderman Ballew moved to approve Ordinance No. 2020-05-18-A as written, seconded by Alderman Jones. Motion carried 4-0.
- g. Discussion and possible action on temporary decreasing the fee for burn permits.
Alderman Ballew moved to waive the fees for burn permits through August 31, 2020, seconded by Alderman Jones. Motion carried 4-0.
- h. Discussion and possible action on approving an estimate for the demolition of the City's Old Municipal Power Plant as requested by the action taken at the November 18, 2019 Board of Aldermen Meeting.
Alderman Ballew moved to approve AAAA Absolute Construction in the amount of \$28,500 and appropriate the necessary funds from the Fund Reserve, seconded by Alderman Mathison. Motion carried 4-0.
- i. Discussion and possible action on seeking a part-time employee for the purpose of Animal Control.
Alderman Ballew moved to remove Agenda Item 10 I from the Agenda, seconded by Alderman Mathison. Motion carried 4-0.
- j. Review, Discussion, and possible action on approving the Teague Police Department Job Descriptions.
Alderman Ballew moved to approve Agenda Item 10 J as presented, seconded by Alderman Jones. Motion carried 4-0.
- k. Discussion and possible action on allowing Teague Police Officers the ability to work off-duty private contract work.
Alderman Mathison made a motion to create a workshop regarding 10 K for police officers the ability to work off-duty private to include a list of business opportunities and legalities, seconded by Alderman Ballew.

Alderman Ballew moved to amend the motion to include that the workshop not to be setup until after the Budget Workshops are completed, seconded by Alderman Mathison. Motion carried 4-0.

Amended motion carried 4-0.

At 7:29 P.M. Open Session convened into Executive Session and Alderman Nickleberry exited the meeting.

7. **EXECUTIVE SESSION** – In accordance with Texas Government Code, Section 551.001, et seq., the Board of Aldermen will recess into Executive Session (closed meeting) to discuss the following:

- a. § 551.074: Conduct an executive session as authorized by Texas Government Code, Section 551.074(a) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee: Employment: Jake Fitch, Police Officer

At 7:41 P.M. Executive Session convened into Open Session

8. **RECONVENE INTO OPEN SESSION** - In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.

Alderman Ballew moved to offer employment to Jake Fitch as a police officer at a rate of pay of \$16/hour with a \$0.50/hour increase after 6 months, seconded by Alderman Jones. Motion carried 3-0.

9. **PRESENTATION AND DISCUSSION OF DEPARTMENT HEAD REPORTS:**

- Administration – Theresa Bell, City Administrator
- Courts – Theresa Bell, City Administrator
- Public Works – Jacob Cowling, Public Works Director
- Police Department – DeWayne Philpott, Chief of Police
- Library – Diane Willis. Librarian
- EDC


10. **ANNOUNCEMENTS:** *Chief Philpott informed the Board of the great possibility of being awarded an upcoming grant.*

11. **ADJOURN:** *Mayor Monks adjourned the meeting at 7:45 P.M.*

The meeting adjourned.

The City of Teague,




Theresa Bell, City Secretary / Administrator


James Monks, Mayor

City of Teague
 Payment Listing Report
 5/1/2020 to 5/31/2020

6/2/2020 02:52 PM

| Check # | Vendor | Invoice Number | Invoice Date | Invoice Description | Invoice Amount | Payment Amount | Check Date | Payment Type | General Ledger Account #'s |
|---------|--------------------------------------|------------------|-------------------|--------------------------------------|----------------|----------------|------------|-----------------|----------------------------|
| | Point Enterprise W.S.C. | 04.2020 | 5/1/2020 | Convenience Fee for Online | 2.00 | 2.00 | 5/14/2020 | BankDraftECheck | 03-42-5365 |
| | Pitney Bowes Inc. | 1015587031 | 5/11/2020 | Postage Machine Rental for | 192.00 | 192.00 | 5/14/2020 | BankDraftECheck | 03-41-5909 |
| | Caselle Inc | 101979 | 5/1/2020 | June 2020 Contract for Supp | 888.00 | 888.00 | 5/6/2020 | BankDraftECheck | 03-41-5919 |
| | Northland Communication: 1301-076727 | | 5/2/2020 | April 2020 CH Internet and | 439.33 | 439.33 | 5/6/2020 | BankDraftECheck | 03-41-5920 |
| | Northland Communication: 1301-084954 | | 5/4/2020 | April 2020 Library Internet | 177.98 | 177.98 | 5/15/2020 | BankDraftECheck | 03-45-5920 |
| | Northland Communication: 1301-087734 | | 5/2/2020 | April 2020 Fire Dept Interne | 259.00 | 259.00 | 5/6/2020 | BankDraftECheck | 03-44-5920 |
| | Northland Communication: 1301-542826 | | 5/2/2020 | April 2020 Police Dept Inter | 113.39 | 113.39 | 5/15/2020 | BankDraftECheck | 03-49-5920 |
| | AT&T Moblity | 287268301880X042 | 4/28/2020 | Alderman IPads | 189.95 | 189.95 | 5/6/2020 | BankDraftECheck | 03-51-5298 |
| | Atmos Energy | 3025090221 | 5.15.2(5/15/2020 | 400 Cedar St | 53.62 | 53.62 | 5/19/2020 | BankDraftECheck | 03-44-5350 |
| | Atmos Energy | 3037343604 | 5.12.2(5/12/2020 | 105 South 4th Avenue | 51.68 | 51.68 | 5/19/2020 | BankDraftECheck | 03-41-5340 |
| | Atmos Energy | 3037343882 | 5.12.2(5/12/2020 | 400 Main St | 49.53 | 49.53 | 5/19/2020 | BankDraftECheck | 03-45-5351 |
| | Atmos Energy | 3037344176 | 5.12.2(5/12/2020 | 518 Magnolia St | 49.53 | 49.53 | 5/19/2020 | BankDraftECheck | 03-50-5340 |
| | Atmos Energy | 3037344550 | 05.15.2(5/15/2020 | 509 Main St | 56.84 | 56.84 | 5/19/2020 | BankDraftECheck | 03-43-5345 |
| | Atmos Energy | 3037344783 | 5.14.2(5/14/2020 | 808 N 8th Avenue | 49.53 | 49.53 | 5/19/2020 | BankDraftECheck | 03-50-5340 |
| | Atmos Energy | 3037344970 | 5.15.2(5/15/2020 | 315 Main St | 57.80 | 57.80 | 5/19/2020 | BankDraftECheck | 03-49-5320 |
| | State Comptroller | 4.2020 | 4/30/2020 | April 2020 Sales Tax | 1,538.73 | 1,538.73 | 5/6/2020 | BankDraftECheck | 05-41-5260 |
| | Point Enterprise W.S.C. | 4.2020 | 4/24/2020 | March and April Airport Wat | 73.35 | 73.35 | 5/6/2020 | BankDraftECheck | 03-42-5365 |
| 35870 | Adkins Veterinary Service | 90623 | 4.30.20 | 4/30/2020 (Teague High School) 1 Bro | 50.00 | 50.00 | 5/8/2020 | Check | 03-52-5251 |
| 35871 | Aggregate Haulers LP | 819912 | 4/24/2020 | 4 Loads of Gravel and Haul | 579.48 | 579.48 | 5/8/2020 | Check | 05-43-5411 |
| 35872 | Amazon Capital Services, I | 11T4-7VRV-GRK9 | 5/6/2020 | Adapter for Desktop | 14.99 | 14.99 | 5/8/2020 | Check | 03-49-5707 |
| 35872 | Amazon Capital Services, I | 1GH7-3KX3-QFKD | 5/4/2020 | COVID-19 500 pk Ear Therm | 96.93 | 96.93 | 5/8/2020 | Check | 03-41-5408 |
| 35872 | Amazon Capital Services, I | 1H7V-9GVM-3J6L | 5/4/2020 | COVID-19 100 Pk Ear Therm | 56.97 | 56.97 | 5/8/2020 | Check | 03-41-5408 |
| 35872 | Amazon Capital Services, I | 1HJJ-DWQV-CNN3 | 5/3/2020 | COVID-19 Sticker Paper for | 60.95 | 60.95 | 5/8/2020 | Check | 03-41-5408 |
| 35872 | Amazon Capital Services, I | 1JWP-Q9T6-CWN1 | 5/3/2020 | COVID-19 4X Ear Thermom | 162.52 | 162.52 | 5/8/2020 | Check | 03-41-5408 |
| 35872 | Amazon Capital Services, I | 1K6R-XKX6-6LRT | 5/4/2020 | Dell Desktop Computer | 609.50 | 609.50 | 5/8/2020 | Check | 03-41-5909/03-49-5707 |
| 35873 | AT&T | 8902993505 | 4/5/2020 | April 2020 Collaborative Bill | 266.37 | 266.37 | 5/8/2020 | Check | 03-49-5206 |
| 35874 | Bi-Stone Building Supply C | 672750 | 4/27/2020 | COVID-19 Plexiglass for City | 437.58 | 437.58 | 5/8/2020 | Check | 03-41-5408 |
| 35874 | Bi-Stone Building Supply C | 673247 | 4/27/2020 | COVID-19 Plexiglass for City | 972.00 | 972.00 | 5/8/2020 | Check | 03-41-5408 |
| 35875 | Cengage Learning | 70275952 | 4/23/2020 | Book | 30.99 | 30.99 | 5/8/2020 | Check | 03-45-5402 |
| 35876 | Chato Castillo | 1365.04 | 5/6/2020 | Utility Deposit Refund | 40.00 | 40.00 | 5/8/2020 | Check | 05-2020 |
| 35877 | David Hayes | 566.08 | 5/1/2020 | Utility Deposit Refund | 35.12 | 35.12 | 5/8/2020 | Check | 05-2020 |
| 35878 | Emma Owens | 10268.04 | 4/24/2020 | Utility Deposit Refund | 97.07 | 97.07 | 5/8/2020 | Check | 05-2020 |
| 35879 | Fairfield Tractor | IV6249 | 5/1/2020 | Street Repair Supplies | 51.60 | 51.60 | 5/8/2020 | Check | 03-50-5709 |
| 35880 | GRAINGER | 9516172443 | 4/27/2020 | COVID-19 Supplies: double | 245.12 | 245.12 | 5/8/2020 | Check | 03-41-5408 |
| 35881 | Hensel Electric Company | 41320TH | 4/13/2020 | Small VFD Fan and Install | 129.00 | 129.00 | 5/8/2020 | Check | 05-42-5713 |
| 35882 | Knife River | 764033 | 4/15/2020 | 4X Flex Base | 878.88 | 878.88 | 5/8/2020 | Check | 05-43-5411 |
| 35883 | Metro Sanitation Inc | 4.2020 | 4/30/2020 | April 2020 Contract for Gart | 15,823.92 | 15,823.92 | 5/8/2020 | Check | 05-41-5261 |
| 35884 | Quill Corporation | 6529729 | 4/28/2020 | Toner, Lotion, Trash Bags, t | 324.12 | 324.12 | 5/8/2020 | Check | 03-45-5401/03-45-5403 |
| 35885 | Teague Auto Parts | 20QY5973 | 4/27/2020 | Washer Fluid for Water Truc | 2.09 | 2.09 | 5/8/2020 | Check | 05-43-5601 |
| 35886 | Teia Walters | 2108.03 | 5/1/2020 | Utility Deposit Refund | 48.74 | 48.74 | 5/8/2020 | Check | 05-2020 |

| | | | | | | | | | |
|-------|----------------------------|-----------------|------------|-------------------------------|------------|------------|-----------|-------|----------------------------------|
| 35887 | TransUnion Risk and Alteri | 04.2020 | 4/30/2020 | March and April 2020 Contr | 100.00 | 100.00 | 5/8/2020 | Check | 03-49-5925 |
| 35888 | TRC Lockbox | 68425 | 4/2/2020 | PO# 11292 TX CDBG Grant | 12,600.00 | 12,600.00 | 5/8/2020 | Check | 19-53-5808 |
| 35889 | Turner, Danny C | 1936.02 | 4/17/2020 | Utility Deposit Refund | 75.00 | 75.00 | 5/8/2020 | Check | 05-2020 |
| 35890 | Woodson Lumber & Hardw | 1361353 | 4/8/2020 | COVID-19: Supplies for Gat | 269.48 | 269.48 | 5/8/2020 | Check | 03-41-5408 |
| 35891 | Amazon Capital Services, | 114H-KP41-C6WP | 5/13/2020 | Office Supplies:Medium Blnr | 53.12 | 53.12 | 5/15/2020 | Check | 03-49-5401 |
| 35892 | AT&T | 3005534503 | 5/5/2020 | May 2020 Collaborate Bill fo | 266.37 | 266.37 | 5/15/2020 | Check | 03-49-5206 |
| 35893 | Carroll Lumber | 137343 | 4/20/2020 | Adapter Female | 1.78 | 1.78 | 5/15/2020 | Check | 05-43-5711 |
| 35893 | Carroll Lumber | 137368 | 4/20/2020 | Chain | 35.70 | 35.70 | 5/15/2020 | Check | 03-48-5916 |
| 35894 | Darrell McDonald | 2480.19 | 5/7/2020 | Utility Deposit Refund | 200.00 | 200.00 | 5/15/2020 | Check | 05-2020 |
| 35895 | Donald L Allman CPA PC | 3902.2 | 3/16/2020 | PO#11269 Final Stage of Al | 5,500.00 | 5,500.00 | 5/15/2020 | Check | 03-41-5245/05-42-5245/05-43-5245 |
| 35896 | Donald Raglin | 10155.01 | 5/4/2020 | Utility Deposit Refund | 100.00 | 100.00 | 5/15/2020 | Check | 05-2020 |
| 35897 | DPC Industries Inc | 767002070-20 | 5/5/2020 | 3X Chlorine and Hazardous | 340.95 | 340.95 | 5/15/2020 | Check | 05-43-5415 |
| 35897 | DPC Industries Inc | 767002071-20 | 5/5/2020 | 1X Chlorine and Hazardous | 113.65 | 113.65 | 5/15/2020 | Check | 05-43-5415 |
| 35897 | DPC Industries Inc | DE76000629-20 | 4/30/2020 | Chlorine | 190.00 | 190.00 | 5/15/2020 | Check | 05-43-5415 |
| 35898 | EDC | 5.2020 | 5/8/2020 | 25% April Sales Tax | 15,863.04 | 15,863.04 | 5/15/2020 | Check | 03-41-5262 |
| 35899 | Fairfield Tractor | IV26287 | 5/5/2020 | Weed Eater Parts | 53.09 | 53.09 | 5/15/2020 | Check | 03-48-5705 |
| 35900 | Food Network Magazine | 05.2020 | 5/11/2020 | 1 Year Magazine Subscriptic | 29.97 | 29.97 | 5/15/2020 | Check | 03-45-5402 |
| 35901 | Freestone County Tax Offi | 4391 5.2020 | 5/14/2020 | Vehicle Registration Renewa | 7.50 | 7.50 | 5/15/2020 | Check | 03-49-5601 |
| 35902 | Gary R. Traylor & Associat | 8595 | 5/8/2020 | PO#11298 Grant Writing Ad | 1,450.00 | 1,450.00 | 5/15/2020 | Check | 19-53-5808 |
| 35903 | Johnson Lab & Supply Inc. | 231091-000 | 5/7/2020 | PO#:11293 Water and Sewr | 1,048.30 | 1,048.30 | 5/15/2020 | Check | 05-42-5711 |
| 35903 | Johnson Lab & Supply Inc. | 231092-000 | 5/7/2020 | PO#11293 Water Repair Su | 1,314.94 | 1,314.94 | 5/15/2020 | Check | 05-43-5711 |
| 35904 | Omar Martinez Reyes | 44487857 | 5/1/2020 | PO#11294 2 Plant Entrance | 1,600.00 | 1,600.00 | 5/15/2020 | Check | 05-43-5701 |
| 35905 | Penworthy Co | 203892 | 5/13/2020 | Books | 93.11 | 93.11 | 5/15/2020 | Check | 03-45-5800 |
| 35905 | Penworthy Co | 5.13.20 | 5/13/2020 | 51 Books at Library | 492.00 | 492.00 | 5/15/2020 | Check | 03-45-5800 |
| 35906 | Scott Hamilton | 1662.12 | 5/8/2020 | Utility Deposit Refung | 64.88 | 64.88 | 5/15/2020 | Check | 05-2020 |
| 35907 | Scott Holmes | 30502 | 5/11/2020 | Utility Deposit Refund | 35.11 | 35.11 | 5/15/2020 | Check | 05-2020 |
| 35908 | Texas Materials Group Inc | 200870509 | 5/5/2020 | PO#11296 Cold Mix and Ha | 2,037.91 | 2,037.91 | 5/15/2020 | Check | 03-50-5911 |
| 35909 | TRC Lockbox | 69482 | 5/4/2020 | PO#11295 TX CDBG Project | 10,450.00 | 10,450.00 | 5/15/2020 | Check | 19-53-5808 |
| 35910 | Utilize IT Inc | 47848 | 4/1/2020 | April 2020 Contract IT Servi | 1,730.00 | 1,730.00 | 5/15/2020 | Check | 03-41-5708 |
| 35910 | Utilize IT Inc | 47967 | 5/1/2020 | May 2020 Contract IT Servi | 1,730.00 | 1,730.00 | 5/15/2020 | Check | 03-41-5708 |
| 35911 | Woodson Lumber & Hardw | 1397372 | 5/7/2020 | COVID-19-Safety Fence for | 108.80 | 108.80 | 5/15/2020 | Check | 03-41-5408 |
| 35912 | Amazon Capital Services, | 11HRD-VXDC-FMWC | 5/17/2020 | Two-Way Radio Battery X3 | 119.96 | 119.96 | 5/18/2020 | Check | 05-43-5419 |
| 35912 | Amazon Capital Services, | 11L37-VMJM-GJVK | 5/17/2020 | Dell Desktop Computer, 2 A | 389.94 | 389.94 | 5/18/2020 | Check | 05-43-5707 |
| 35913 | Arkitektura Development, | 051520-02 | 5/15/2020 | Phase 2: Raised Sims Resid | 119,263.10 | 119,263.10 | 5/18/2020 | Check | 18-53-5807 |
| 35914 | Messer Fort & McDonald P | 11870 | 5/11/2020 | Legal Matters-COVID-19 inc | 1,493.00 | 1,493.00 | 5/18/2020 | Check | 03-41-5246/03-41-5408 |
| 35914 | Messer Fort & McDonald P | 11871 | 5/11/2020 | TDCJ-Legal Matters | 40.00 | 40.00 | 5/18/2020 | Check | 03-41-5247 |
| 35915 | MVBA | 213662 | 5/10/2020 | Collection fees- Court | 52.50 | 52.50 | 5/18/2020 | Check | 03-46-5251 |
| 35916 | UNITED STATES POSTAL S | 05.2020 | 5/18/2020 | May 2020 Postage for Utility | 462.25 | 462.25 | 5/18/2020 | Check | 05-42-5201/05-43-5201 |
| 35919 | Aaron Williams | 10124.04 | 5/19/2020 | Utility Deposit Refund | 4.00 | 4.00 | 5/26/2020 | Check | 05-2020 |
| 35920 | Amazon Capital Services, | 11VHH-3W44-FN3F | 5/26/2020 | Paper Towels for City Hall ai | 54.98 | 54.98 | 5/26/2020 | Check | 03-41-5403/03-49-5401 |
| 35920 | Amazon Capital Services, | 11XJL-FMJR-L4P6 | 5/21/2020 | Prong Fasteners | 83.20 | 83.20 | 5/26/2020 | Check | 03-41-5401/05-43-5401 |
| 35921 | Applied Concepts Inc. | 366922 | 5/19/2020 | Magnetic Shirt Mount | 548.00 | 548.00 | 5/26/2020 | Check | 03-49-5109 |
| 35923 | Brandy P. Miller, Ph.D, PC | TGPD-100 | 5/14/2020 | PO#11299 Fitness for Duty | 1,500.00 | 1,500.00 | 5/26/2020 | Check | 03-49-5252 |
| 35924 | Cengage Learning | 70366378 | 5/14/2020 | Books | 212.73 | 212.73 | 5/26/2020 | Check | 03-45-5800 |
| 35925 | Datamax Inc. | 1592191 | 5/15/2020 | Contract for 5/16/20-06/15, | 240.17 | 240.17 | 5/26/2020 | Check | 03-41-5203 |
| 35926 | Freestone Central Apprais | 05.22.20 | 5/22/2020 | Third Quarterly Payment 20 | 7,201.61 | 7,201.61 | 5/26/2020 | Check | 03-41-5239 |
| 35927 | Freestone Publishing | 14036-0513 | 5/13/2020 | Ads for Mowing Bids 05/07/ | 144.00 | 144.00 | 5/26/2020 | Check | 03-48-5299 |
| 35928 | Huffman Communication S | 37499 | 12/17/2019 | Services to Install a cencorr | 255.00 | 255.00 | 5/26/2020 | Check | 03-49-5601 |

| | | | | | | | | | |
|-------|------------------------------|-----------------|-----------|--------------------------------|-----------|-----------|-----------|-----------------|------------|
| 35929 | Jesus Acosta | 434.15 | 5/18/2020 | Utility Deposit Refund | 40.34 | 40.34 | 5/26/2020 | Check | 05-2020 |
| 35931 | Merit Roofing Systems, Inc | 39032 | 1/20/2020 | PO#11300 Repairs to Police | 57,991.50 | 57,991.50 | 5/26/2020 | Check | 03-49-5701 |
| 35931 | Merit Roofing Systems, Inc | 39160 | 2/11/2020 | PO#11300 Repairs to Police | 6,443.50 | 6,443.50 | 5/26/2020 | Check | 03-49-5701 |
| 35932 | OverDrive, Inc. | H-0066583 | 5/15/2020 | Library Future Content Purc | 625.00 | 625.00 | 5/26/2020 | Check | 03-45-5800 |
| 35933 | Prosperity Bank | 8270115 5.22.20 | 5/22/2020 | Police Tahoe Loan Payment | 13,212.99 | 13,212.99 | 5/26/2020 | Check | 03-49-5916 |
| 35935 | Williams, Chad | 05222020 | 5/22/2020 | May 2020 Mowing Contract | 7,448.33 | 7,448.33 | 5/26/2020 | Check | 03-48-5110 |
| 35920 | Amazon Capital Services, Inc | 1X7V-LXG3-NHJJ | 5/21/2020 | Correction Tape, Medium Bi | 173.88 | 173.88 | 5/26/2020 | Check | |
| 35922 | AT&T | 05.15.20 | 5/15/2020 | May 2020 Airport, EAS, and | 536.41 | 536.41 | 5/26/2020 | Check | |
| 35930 | LegalShield | PY5222020 | 5/22/2020 | Pre-Paid Legal Services | 45.85 | 45.85 | 5/26/2020 | Check | |
| 35930 | LegalShield | PY582020 | 5/8/2020 | Pre-Paid Legal Services | 45.85 | 45.85 | 5/26/2020 | Check | |
| 35934 | TMRS | PY5222020 | 5/22/2020 | TMRS-Employer | 4,219.37 | 4,219.37 | 5/26/2020 | Check | |
| 35934 | TMRS | PY5222020 | 5/22/2020 | TMRS-Employee | 2,314.69 | 2,314.69 | 5/26/2020 | Check | |
| 35934 | TMRS | PY582020 | 5/8/2020 | TMRS-Employer | 4,453.11 | 4,453.11 | 5/26/2020 | Check | |
| 35934 | TMRS | PY582020 | 5/8/2020 | TMRS-Employee | 2,442.91 | 2,442.91 | 5/26/2020 | Check | |
| | TXU Energy | 54005084341 | 5/9/2020 | April 2020 City Electricity Bi | 12,210.01 | 12,210.01 | 5/15/2020 | BankDraftECheck | |
| | Fuelman | NP58260608 | 5/25/2020 | City Fuel Purchases | 1,089.24 | 1,089.24 | 5/27/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY5222020 | 5/22/2020 | Federal Withholding Tax | 2,506.16 | 2,506.16 | 5/26/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY5222020 | 5/22/2020 | Medicare-Employer | 494.59 | 494.59 | 5/26/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY5222020 | 5/22/2020 | Medicare-Employer | 494.59 | 494.59 | 5/26/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY5222020 | 5/22/2020 | Social Security-Employer | 2,114.68 | 2,114.68 | 5/26/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY5222020 | 5/22/2020 | Social Security-Employee | 2,114.68 | 2,114.68 | 5/26/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY582020 | 5/8/2020 | Medicare-Employee | 521.12 | 521.12 | 5/8/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY582020 | 5/8/2020 | Medicare-Employer | 521.12 | 521.12 | 5/8/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY582020 | 5/8/2020 | Social Security-Employer | 2,228.26 | 2,228.26 | 5/8/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY582020 | 5/8/2020 | Federal Withholding Tax | 2,630.99 | 2,630.99 | 5/8/2020 | BankDraftECheck | |
| | INTERNAL REVENUE SERV | PY582020 | 5/8/2020 | Social Security-Employee | 2,228.26 | 2,228.26 | 5/8/2020 | BankDraftECheck | |
| | City of Teague - WATER | 05.2020 | 5/26/2020 | May 2020 City Water Bills | 618.90 | 618.90 | 5/27/2020 | BankDraftECheck | |
| | Prosperity Bank | 4.2020 | 4/30/2020 | City Credit Card Purchases | 1,124.38 | 1,124.38 | 5/15/2020 | BankDraftECheck | |

Positive Pay Report

6/2/2020 3:32:24 PM

| Check Date | Check Number | Payee | Check Amount |
|----------------------------|-------------------------------------|-----------------------------|---------------------|
| Positive Pay Report | Pay Run 4/22/2020 - 5/5/2020 | Check Date: 5/8/2020 | |
| 5/8/2020 | DD101214 | Sandy Ashford | 732.9 |
| 5/8/2020 | DD101235 | John F Clifton II | 1570.48 |
| 5/8/2020 | DD101234 | James Powell | 922.13 |
| 5/8/2020 | DD101233 | Robert Garcia | 1026.08 |
| 5/8/2020 | DD101232 | Rogelio Vasquez | 884.03 |
| 5/8/2020 | 35869 | Waylen G Crossley | 1217.2 |
| 5/8/2020 | DD101231 | Angela Sargent | 952.53 |
| 5/8/2020 | DD101230 | Robert Remaley | 1295.88 |
| 5/8/2020 | DD101229 | Darcy D Philpott | 1698.17 |
| 5/8/2020 | DD101228 | Danielle Lee-Winston | 1016.19 |
| 5/8/2020 | DD101227 | David Keale | 1272.84 |
| 5/8/2020 | DD101236 | Jacob Cowling | 1761.66 |
| 5/8/2020 | DD101226 | Miguel D Hutchison | 1020.28 |
| 5/8/2020 | DD101224 | Melissa Bowles | 774.31 |
| 5/8/2020 | DD101223 | Donald Thomas | 836.24 |
| 5/8/2020 | DD101222 | Anna D Willis | 788.21 |
| 5/8/2020 | DD101221 | Melissa L Satterwhite | 60.03 |
| 5/8/2020 | DD101220 | Helen H Marek | 466.51 |
| 5/8/2020 | DD101219 | Beverly K Johnson | 526.51 |
| 5/8/2020 | DD101218 | Kimberly Thompson | 701.09 |
| 5/8/2020 | DD101217 | Theresa E Prasil | 2649.65 |
| 5/8/2020 | DD101216 | Sydney A Long | 993.52 |
| 5/8/2020 | DD101215 | Hailey Brown | 777.27 |
| 5/8/2020 | DD101225 | Christopher Condren | 1105.43 |
| 5/8/2020 | DD101237 | Norris Warren | 956.97 |

Positive Pay Report

6/2/2020 3:33:18 PM

| Check Date | Check Number | Payee | Check Amount |
|----------------------------|-------------------------------------|------------------------------|---------------------|
| Positive Pay Report | Pay Run 5/6/2020 - 5/19/2020 | Check Date: 5/22/2020 | |
| 5/22/2020 | DD101290 | Sandy Ashford | 732.9 |
| 5/22/2020 | DD101311 | John F Clifton II | 1062.86 |
| 5/22/2020 | DD101310 | James Powell | 1028.09 |
| 5/22/2020 | DD101309 | Robert Garcia | 1400 |
| 5/22/2020 | DD101308 | Rogelio Vasquez | 816.35 |
| 5/22/2020 | 35918 | Waylen G Crossley | 1052.53 |
| 5/22/2020 | DD101307 | Angela Sargent | 983.7 |
| 5/22/2020 | DD101306 | Robert Remaley | 1264.71 |
| 5/22/2020 | DD101305 | Darcy D Philpott | 1668.49 |
| 5/22/2020 | DD101304 | Danielle Lee-Winston | 234.5 |
| 5/22/2020 | DD101303 | David Keale | 1272.84 |
| 5/22/2020 | DD101312 | Jacob Cowling | 1761.66 |
| 5/22/2020 | DD101302 | Miguel D Hutchison | 1052.18 |
| 5/22/2020 | DD101300 | Melissa Bowles | 784.54 |
| 5/22/2020 | DD101299 | Donald Thomas | 699.91 |
| 5/22/2020 | DD101298 | Anna D Willis | 788.21 |
| 5/22/2020 | DD101297 | Melissa L Satterwhite | 60.03 |
| 5/22/2020 | DD101296 | Helen H Marek | 466.51 |
| 5/22/2020 | DD101295 | Beverly K Johnson | 526.51 |
| 5/22/2020 | DD101294 | Kimberly Thompson | 701.09 |
| 5/22/2020 | DD101293 | Theresa E Prasil | 2649.65 |
| 5/22/2020 | DD101292 | Sydney A Long | 993.52 |
| 5/22/2020 | DD101291 | Hailey Brown | 777.27 |
| 5/22/2020 | DD101301 | Christopher Condren | 1079.46 |
| 5/22/2020 | DD101313 | Norris Warren | 709.91 |

City of Teague

Current Ending Account Balances As of 5/31/2020

| Account Type | Bank Name | Account Name | Account Number | Current Balance |
|--------------|----------------------|--------------------|----------------|-----------------------|
| CD | Citizen's State Bank | CSB CD #63 | 260004663 | \$112,754.91 |
| CD | Citizen's State Bank | CSB CD #03 | 260004703 | \$101,857.54 |
| Checking | Citizen's State Bank | CSB Checking #1219 | 70001219 | \$441,512.82 |
| Investment | TexPool | TexPool Enterprise | 00005725 | \$1,422,895.35 |
| Checking | Prosperity Bank | Police Forfeiture | 6803701 | \$100.57 |
| Checking | Prosperity Bank | Enterprise | 2188 | \$1,837,955.83 |
| Checking | Xpress Bill Pay | Xpress Account | 10550 | \$1,979.51 |
| | | | Total | \$3,919,056.53 |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|--------------------------|----------------|--|---------------------|---------------------|
| 03 - GENERAL FUND | | | | |
| Assets | | | | |
| | 03-1000 | Consolidated Cash Equity | 263,032.73 | |
| | 03-1200 | Transfers Receivable | 7,442.21 | |
| | 03-1249 | Due from Combined Cash Fund | 5,410.96 | |
| | 03-1256 | Franchise Fees & Other Receivables | 15,109.90 | |
| | 03-1257 | A/R Sales Tax Receivable | 42,057.00 | |
| | 03-1258 | Taxes Receivable-Prop Taxes | 150,039.00 | |
| | 03-1259 | Allowance for Doubtful Account | 2,335.80 | |
| | 03-1262 | Capital Assets | 123,303.06 | |
| | 03-1263 | Fire Truck 2018 | 471,142.00 | |
| | 03-1264 | PY Capital Assets Land | 107,452.00 | |
| | 03-1265 | PY Capital Assets Infrastructure | 445,126.00 | |
| | 03-1266 | PY Capital Assets Buildings & Improvements | 277,014.00 | |
| | 03-1267 | PY Capital Assets Equipment | 1,365,555.00 | |
| | 03-1268 | PY Capital Assets Vehicles | 1,160,783.00 | |
| | 03-1270 | Accumulated Depreciation | (2,852,758.00) | |
| | 03-1999 | Old Cash in Combined Fund | 23,722.91 | |
| | Total Assets | | <u>1,606,767.57</u> | <u>1,606,767.57</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|--------------------------|--------------------|--------------------------------------|-------------------|-------|
| 03 - GENERAL FUND | | | | |
| Liabilities | | | | |
| | 03-2010 | Accounts Payable | (8,841.62) | |
| | 03-2020 | Fire Truck Loan 2018 | 430,872.00 | |
| | 03-2021 | UM-Deposits Applied-VFD Contribution | (4.68) | |
| | 03-2050 | Deferred Revenue | 151,288.95 | |
| | 03-2051 | Deferred Outflows of Resouces | 23,810.00 | |
| | 03-2052 | Deferred Inflows of Resouces | 217,967.00 | |
| | 03-2053 | Net Pensions Liability / Asset | (46,341.00) | |
| | 03-2054 | OPEB Liability | 71,090.00 | |
| | 03-2100 | Accrued Payroll | (741.71) | |
| | 03-2105 | Federal Withholding | (1,866.55) | |
| | 03-2107 | Credit Card Fee Liability | 101.02 | |
| | 03-2110 | FICA Payable | (3,807.45) | |
| | 03-2120 | TMRS Payable | 23,899.55 | |
| | 03-2135 | Dependent Insurance | 23,838.89 | |
| | 03-2136 | Employee Insurance | 162,788.19 | |
| | 03-2140 | Supplemental Ins. Payable | 39,222.05 | |
| | 03-2142 | Voluntary Supplemental Ins. | (189,669.76) | |
| | 03-2146 | Pre-Paid Legal Services | 331.39 | |
| | 03-2147 | Texas Life Insurance Payable | 764.61 | |
| | 03-2150 | Federal P/R Taxes Payable | 6,459.90 | |
| | 03-2201 | Accrued Vacation & Sick Payable | 47,424.00 | |
| | 03-2491 | Due to Enterprise | (39,607.46) | |
| | Total Liabilities | | <u>908,977.32</u> | |
| Fund Balance | | | | |
| | 03-2900 | Unreserved Fund Balance | <u>565,186.72</u> | |
| | Total Fund Balance | | <u>565,186.72</u> | |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|--------------------------|----------------|----------------------------------|---------------------|----------------------------|
| 03 - GENERAL FUND | | | | |
| | | Total Revenue | 1,531,920.85 | |
| | | Total Expenses | <u>1,399,190.17</u> | |
| | | Current Year Increase (Decrease) | 132,603.53 | |
| | | Fund Balance Total | 565,186.72 | |
| | | Current Year Increase (Decrease) | <u>132,603.53</u> | |
| | | Total Fund Balance/Equity | <u>697,790.25</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>1,606,767.57</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 03 - GENERAL FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---------------------------|-------------------------|-------------------------|--------------------|---------------------|---------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| TAXES | 135,500.00 | 151,345.92 | (15,845.92) | 1,315,439.71 | 1,816,151.00 | 72.43% | 500,711.29 |
| LICENSES & PERMITS | 1,480.00 | 608.34 | 871.66 | 5,812.33 | 7,300.00 | 79.62% | 1,487.67 |
| CHARGES FOR SERVICES | 1,557.45 | 4,991.68 | (3,434.23) | 50,042.60 | 59,900.00 | 83.54% | 9,857.40 |
| FINES & FORFEITURES | 1,492.52 | 7,833.33 | (6,340.81) | 36,659.71 | 94,000.00 | 39.00% | 57,340.29 |
| COURT TECH/BLDG FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| MISCELLANEOUS REVENUE | 8,298.55 | 5,291.66 | 3,006.89 | 89,249.30 | 63,500.00 | 140.55% | (25,749.30) |
| GRANTS | 0.00 | 416.67 | (416.67) | 23,411.64 | 5,000.00 | 468.23% | (18,411.64) |
| CONTRIBUTIONS & TRANSFERS | 1,440.85 | 1,333.33 | 107.52 | 11,305.56 | 16,000.00 | 70.66% | 4,694.44 |
| Revenue Totals | <u>149,769.37</u> | <u>171,820.93</u> | <u>(22,051.56)</u> | <u>1,531,920.85</u> | <u>2,061,851.00</u> | <u>74.30 %</u> | <u>529,930.15</u> |
| Expense Summary | | | | | | | |
| Not Categorized | <u>201,853.96</u> | <u>175,026.45</u> | <u>26,827.51</u> | <u>1,399,190.17</u> | <u>2,087,040.62</u> | <u>67.04%</u> | <u>687,850.45</u> |
| Expense Totals | <u>201,853.96</u> | <u>175,026.45</u> | <u>26,827.51</u> | <u>1,399,190.17</u> | <u>2,087,040.62</u> | <u>67.04 %</u> | <u>687,850.45</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 03 - GENERAL FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|------------------------|-----------------------------|
| TAXES | | | | | | | |
| 03-31-4010 Ad Valorem: Current | 17,307.57 | 57,916.67 | (40,609.10) | 689,538.86 | 695,000.00 | 99.21% | 5,461.14 |
| 03-31-4020 Ad Valorem: Delinquent | 1,422.93 | 4,000.00 | (2,577.07) | 26,438.73 | 48,000.00 | 55.08% | 21,561.27 |
| 03-31-4030 Ad Valorem: Penalty | 2,582.70 | 1,666.67 | 916.03 | 14,985.37 | 20,000.00 | 74.93% | 5,014.63 |
| 03-31-4110 Franchise Fee: Gas Utility | 0.00 | 2,000.00 | (2,000.00) | 22,330.25 | 24,000.00 | 93.04% | 1,669.75 |
| 03-31-4120 Franchise Fee: Electric Util | 46,963.34 | 7,916.67 | 39,046.67 | 126,423.39 | 95,000.00 | 133.08% | (31,423.39) |
| 03-31-4130 Franchise Fee: Telephone Util | 2,071.77 | 750.00 | 1,321.77 | 6,624.87 | 9,000.00 | 73.61% | 2,375.13 |
| 03-31-4140 Franchise Fee: Northland | 1,699.52 | 750.00 | 949.52 | 5,592.61 | 9,000.00 | 62.14% | 3,407.39 |
| 03-31-4210 Tax: State Sales | 63,452.17 | 48,333.33 | 15,118.84 | 421,582.55 | 580,000.00 | 72.69% | 158,417.45 |
| 03-31-4220 Tax: Mixed Beverage | 0.00 | 141.67 | (141.67) | 1,565.54 | 1,700.00 | 92.09% | 134.46 |
| 03-31-4221 Tax: Vehicle IT | 0.00 | 8.33 | (8.33) | 291.43 | 100.00 | 291.43% | (191.43) |
| 03-31-4222 Tax: Hotel / Motel | 0.00 | 0.00 | 0.00 | 66.11 | 0.00 | 0.00% | (66.11) |
| 03-39-4620 Franchise Fees from COT | 0.00 | 27,862.58 | (27,862.58) | 0.00 | 334,351.00 | 0.00% | 334,351.00 |
| TAXES Totals | 135,500.00 | 151,345.92 | (15,845.92) | 1,315,439.71 | 1,816,151.00 | 72.43% | 500,711.29 |
| LICENSES & PERMITS | | | | | | | |
| 03-32-4310 Permits: Itin Merch | 0.00 | 41.67 | (41.67) | 400.00 | 500.00 | 80.00% | 100.00 |
| 03-32-4311 Permits: Business | 250.00 | 16.67 | 233.33 | 450.00 | 200.00 | 225.00% | (250.00) |
| 03-32-4312 Permits: Licensing | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-32-4313 Permits: Other | 200.00 | 41.67 | 158.33 | 400.00 | 500.00 | 80.00% | 100.00 |
| 03-32-4314 Permits: Fire Inspections | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | 0.00% | 300.00 |
| 03-32-4320 Permits: Building Inspections | 30.00 | 333.33 | (303.33) | 2,362.33 | 4,000.00 | 59.06% | 1,637.67 |
| 03-32-4330 Permits: Manufactured Home | 1,000.00 | 83.33 | 916.67 | 2,000.00 | 1,000.00 | 200.00% | (1,000.00) |
| 03-32-4360 Permit: Burn | 0.00 | 16.67 | (16.67) | 200.00 | 200.00 | 100.00% | 0.00 |
| 03-32-4371 Zoning Commision | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| LICENSES & PERMITS Totals | 1,480.00 | 608.34 | 871.66 | 5,812.33 | 7,300.00 | 79.62% | 1,487.67 |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 03 - GENERAL FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|------------------|------------------|----------------|---------------------|
| CHARGES FOR SERVICES | | | | | | | |
| 03-32-4370 XTO Annual Renewal Fee | 0.00 | 2,166.67 | (2,166.67) | 26,000.00 | 26,000.00 | 100.00% | 0.00 |
| 03-34-4530 Rent/Dep: Community Center | 0.00 | 500.00 | (500.00) | 4,200.00 | 6,000.00 | 70.00% | 1,800.00 |
| 03-34-4540 Rent: Texas Workforce Center | 1,500.00 | 1,500.00 | 0.00 | 12,000.00 | 18,000.00 | 66.67% | 6,000.00 |
| 03-34-4550 Rent: RV Site | 0.00 | 41.67 | (41.67) | 245.00 | 500.00 | 49.00% | 255.00 |
| 03-34-4551 Rent: Park Pavilion | 0.00 | 16.67 | (16.67) | 105.00 | 200.00 | 52.50% | 95.00 |
| 03-34-4553 Credit Card Transaction Fees | (46.53) | 0.00 | (46.53) | (741.06) | 0.00 | 0.00% | 741.06 |
| 03-34-4554 Culvert Installation | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 03-34-4580 Rent: Airport Hanger | 0.00 | 625.00 | (625.00) | 7,450.00 | 7,500.00 | 99.33% | 50.00 |
| 03-35-4440 Fines/Revenue: Police | 0.00 | 16.67 | (16.67) | 42.00 | 200.00 | 21.00% | 158.00 |
| 03-36-4985 NSF Check Fees | 103.98 | 41.67 | 62.31 | 741.66 | 500.00 | 148.33% | (241.66) |
| CHARGES FOR SERVICES Totals | 1,557.45 | 4,991.68 | (3,434.23) | 50,042.60 | 59,900.00 | 83.54% | 9,857.40 |
| FINES & FORFEITURES | | | | | | | |
| 03-35-4410 Fines: Court | 1,492.52 | 7,500.00 | (6,007.48) | 35,188.51 | 90,000.00 | 39.10% | 54,811.49 |
| 03-35-4412 Court Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-35-4414 Child Safety Seat Belt Fine | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-35-4430 Fines: Library | 0.00 | 208.33 | (208.33) | 1,211.20 | 2,500.00 | 48.45% | 1,288.80 |
| 03-35-4450 Fines: Animal Control | 0.00 | 125.00 | (125.00) | 260.00 | 1,500.00 | 17.33% | 1,240.00 |
| FINES & FORFEITURES Totals | 1,492.52 | 7,833.33 | (6,340.81) | 36,659.71 | 94,000.00 | 39.00% | 57,340.29 |
| COURT TECH/BLDG FUND | | | | | | | |
| 03-35-4416 Court Technology Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-35-4418 Court Bldg Security Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-35-4420 Court Time Payment Fee (TPF) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-45-4418 Court Bldg Security Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| COURT TECH/BLDG FUND Totals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |

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| 03 - GENERAL FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|--|--------------------------|--------------------------|---------------------------|----------------------------|----------------------------|----------------------|--------------------------|
| COURT TECH/BLDG FUND | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 03-36-4225 Interest Earned | 3,390.52 | 4,833.33 | (1,442.81) | 38,403.12 | 58,000.00 | 66.21% | 19,596.88 |
| 03-36-4520 Oil & Gas Lease | 125.03 | 333.33 | (208.30) | 1,575.98 | 4,000.00 | 39.40% | 2,424.02 |
| 03-36-4981 LEOSE Police Funds | 0.00 | 83.33 | (83.33) | 1,074.09 | 1,000.00 | 107.41% | (74.09) |
| 03-36-4990 Miscellaneous Revenue | 20.00 | 41.67 | (21.67) | 778.63 | 500.00 | 155.73% | (278.63) |
| 03-36-4991 Insurance Claim | 4,763.00 | 0.00 | 4,763.00 | 47,417.48 | 0.00 | 0.00% | (47,417.48) |
| MISCELLANEOUS REVENUE Totals | <u>8,298.55</u> | <u>5,291.66</u> | <u>3,006.89</u> | <u>89,249.30</u> | <u>63,500.00</u> | <u>140.55%</u> | <u>(25,749.30)</u> |
| GRANTS | | | | | | | |
| 03-37-4610 Library Grants | 0.00 | 416.67 | (416.67) | 23,411.64 | 5,000.00 | 468.23% | (18,411.64) |
| GRANTS Totals | <u>0.00</u> | <u>416.67</u> | <u>(416.67)</u> | <u>23,411.64</u> | <u>5,000.00</u> | <u>468.23%</u> | <u>(18,411.64)</u> |
| CONTRIBUTIONS & TRANSFERS | | | | | | | |
| 03-39-4230 TVFD Voluntary Contribution | 1,440.85 | 1,333.33 | 107.52 | 11,305.56 | 16,000.00 | 70.66% | 4,694.44 |
| CONTRIBUTIONS & TRANSFERS Totals | <u>1,440.85</u> | <u>1,333.33</u> | <u>107.52</u> | <u>11,305.56</u> | <u>16,000.00</u> | <u>70.66%</u> | <u>4,694.44</u> |
| Revenue Totals | <u><u>149,769.37</u></u> | <u><u>171,820.93</u></u> | <u><u>(22,051.56)</u></u> | <u><u>1,531,920.85</u></u> | <u><u>2,061,851.00</u></u> | <u><u>74.30%</u></u> | <u><u>529,930.15</u></u> |

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| 03 - GENERAL FUND Administration | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-41-5100 Salaries for Full Time | 6,848.46 | 6,995.83 | (147.37) | 58,030.66 | 83,950.00 | 69.13% | 25,919.34 |
| 03-41-5101 Salary & OT | 0.00 | 166.67 | (166.67) | 803.54 | 2,000.00 | 40.18% | 1,196.46 |
| 03-41-5103 Retirement | 905.78 | 916.67 | (10.89) | 7,712.29 | 11,000.00 | 70.11% | 3,287.71 |
| 03-41-5104 Vehicle Allowance Adm/Sec | 500.00 | 500.00 | 0.00 | 4,000.00 | 6,000.00 | 66.67% | 2,000.00 |
| 03-41-5105 FICA | 407.60 | 500.00 | (92.40) | 4,058.39 | 6,000.00 | 67.64% | 1,941.61 |
| 03-41-5106 Group Insurance | 903.04 | 1,166.67 | (263.63) | 6,376.00 | 14,000.00 | 45.54% | 7,624.00 |
| 03-41-5107 Workers Compensation | 0.00 | 208.33 | (208.33) | 950.50 | 2,500.00 | 38.02% | 1,549.50 |
| 03-41-5109 Clothing / Uniform Allowance | 0.00 | 83.33 | (83.33) | 38.00 | 1,000.00 | 3.80% | 962.00 |
| 03-41-5201 Postage & Freight | 0.00 | 125.00 | (125.00) | 260.49 | 1,500.00 | 17.37% | 1,239.51 |
| 03-41-5202 Ads & Public Notices | 0.00 | 83.33 | (83.33) | 312.00 | 1,000.00 | 31.20% | 688.00 |
| 03-41-5203 Printing | 240.17 | 525.00 | (284.83) | 3,302.26 | 6,300.00 | 52.42% | 2,997.74 |
| 03-41-5205 Mobile Communications | 0.00 | 100.00 | (100.00) | 547.01 | 1,200.00 | 45.58% | 652.99 |
| 03-41-5206 Telephone | 325.94 | 375.00 | (49.06) | 3,331.88 | 4,500.00 | 74.04% | 1,168.12 |
| 03-41-5220 Travel & Meals | 0.00 | 250.00 | (250.00) | 726.34 | 3,000.00 | 24.21% | 2,273.66 |
| 03-41-5221 Service Appreciation | 0.00 | 416.67 | (416.67) | 1,340.01 | 5,000.00 | 26.80% | 3,659.99 |
| 03-41-5225 Employee Drug Testing | 0.00 | 20.83 | (20.83) | 69.00 | 250.00 | 27.60% | 181.00 |
| 03-41-5226 Employee Mileage | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-41-5227 Education & Training | 0.00 | 208.33 | (208.33) | 1,694.98 | 2,500.00 | 67.80% | 805.02 |
| 03-41-5228 Manuals/Subscription | 0.00 | 20.83 | (20.83) | 219.50 | 250.00 | 87.80% | 30.50 |
| 03-41-5229 Membership/Dues & Fees | 0.00 | 133.33 | (133.33) | 1,609.00 | 1,600.00 | 100.56% | (9.00) |
| 03-41-5231 Insurance General Liabilities | 0.00 | 33.33 | (33.33) | 290.16 | 400.00 | 72.54% | 109.84 |
| 03-41-5232 Insurance Property | 0.00 | 83.33 | (83.33) | 950.54 | 1,000.00 | 95.05% | 49.46 |
| 03-41-5233 Insurance Errors & Omissions | 0.00 | 375.00 | (375.00) | 4,031.72 | 4,500.00 | 89.59% | 468.28 |
| 03-41-5234 Employee Bonds | 0.00 | 29.17 | (29.17) | 350.00 | 350.00 | 100.00% | 0.00 |
| 03-41-5239 Tax App District | 7,201.61 | 2,208.33 | 4,993.28 | 21,604.83 | 26,500.00 | 81.53% | 4,895.17 |
| 03-41-5240 Tax Collector | 0.00 | 625.00 | (625.00) | 7,127.25 | 7,500.00 | 95.03% | 372.75 |

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| 03 - GENERAL FUND Administration | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-41-5242 Codification/ Record Retention | 0.00 | 83.33 | (83.33) | 240.00 | 1,000.00 | 24.00% | 760.00 |
| 03-41-5245 Audit | 3,000.00 | 333.33 | 2,666.67 | 6,000.00 | 4,000.00 | 150.00% | (2,000.00) |
| 03-41-5246 Legal | 1,273.50 | 1,666.67 | (393.17) | 12,142.90 | 20,000.00 | 60.71% | 7,857.10 |
| 03-41-5247 TDCJ IDA | 40.00 | 833.33 | (793.33) | 27,276.08 | 10,000.00 | 272.76% | (17,276.08) |
| 03-41-5251 Professional | 0.00 | 250.00 | (250.00) | 1,425.84 | 3,000.00 | 47.53% | 1,574.16 |
| 03-41-5252 Emergency Management | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00% | 5,000.00 |
| 03-41-5253 Community Events | 0.00 | 416.67 | (416.67) | 277.21 | 5,000.00 | 5.54% | 4,722.79 |
| 03-41-5262 Teague E.D.C. | 15,863.04 | 12,083.33 | 3,779.71 | 105,395.64 | 145,000.00 | 72.69% | 39,604.36 |
| 03-41-5284 Service Agreements | 0.00 | 83.33 | (83.33) | 816.45 | 1,000.00 | 81.65% | 183.55 |
| 03-41-5298 Banking Charges | 696.05 | 583.33 | 112.72 | 7,291.06 | 7,000.00 | 104.16% | (291.06) |
| 03-41-5299 Misc. Expense | 0.00 | 8.33 | (8.33) | 287.10 | 100.00 | 287.10% | (187.10) |
| 03-41-5301 Electricity: New City Hall | 321.11 | 416.67 | (95.56) | 3,145.44 | 5,000.00 | 62.91% | 1,854.56 |
| 03-41-5340 Gas | 51.68 | 66.67 | (14.99) | 604.43 | 800.00 | 75.55% | 195.57 |
| 03-41-5360 Water: New City Hall | 240.14 | 108.33 | 131.81 | 1,128.41 | 1,300.00 | 86.80% | 171.59 |
| 03-41-5401 Supplies: Office | 86.73 | 333.33 | (246.60) | 1,531.61 | 4,000.00 | 38.29% | 2,468.39 |
| 03-41-5403 Supplies: Bldg & Maint | 27.49 | 125.00 | (97.51) | 314.08 | 1,500.00 | 20.94% | 1,185.92 |
| 03-41-5405 Supplies: Safety | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| 03-41-5408 COVID-19 | 3,342.98 | 2,142.86 | 1,200.12 | 12,509.14 | 15,000.00 | 83.39% | 2,490.86 |
| 03-41-5701 Repair & Maint: Bldg | 11.64 | 166.67 | (155.03) | 225.19 | 2,000.00 | 11.26% | 1,774.81 |
| 03-41-5703 Repair & Maint: Office Equip | 0.00 | 41.67 | (41.67) | 269.99 | 500.00 | 54.00% | 230.01 |
| 03-41-5707 Repair & Maint: Computers | 10.65 | 166.67 | (156.02) | 1,725.02 | 2,000.00 | 86.25% | 274.98 |
| 03-41-5708 Contract Prof. IT Services | 3,460.00 | 1,750.00 | 1,710.00 | 13,840.00 | 21,000.00 | 65.90% | 7,160.00 |
| 03-41-5906 Equipment: Security | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-41-5909 Equipment: Office | 730.70 | 250.00 | 480.70 | 1,209.70 | 3,000.00 | 40.32% | 1,790.30 |
| 03-41-5919 Computer Software | 928.00 | 2,020.83 | (1,092.83) | 23,761.79 | 24,250.00 | 97.99% | 488.21 |
| 03-41-5920 Internet Service | 113.39 | 75.00 | 38.39 | 793.73 | 900.00 | 88.19% | 106.27 |

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| 03 - GENERAL FUND Administration | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|-------------------|-------------------|------------------|---------------------|
| 03-41-5921 Website Development - | 0.00 | 500.00 | (500.00) | 0.00 | 6,000.00 | 0.00% | 6,000.00 |
| Administration Totals | <u>47,529.70</u> | <u>41,138.67</u> | <u>6,391.03</u> | <u>351,947.16</u> | <u>482,950.00</u> | <u>72.87%</u> | <u>131,002.84</u> |

City of Teague
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| 03 - GENERAL FUND Airport | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-42-5206 Telephone | 254.86 | 141.67 | 113.19 | 2,042.36 | 1,700.00 | 120.14% | (342.36) |
| 03-42-5231 Insurance: General Liabilities | 0.00 | 91.67 | (91.67) | 873.18 | 1,100.00 | 79.38% | 226.82 |
| 03-42-5232 Insurance: Property | 0.00 | 150.00 | (150.00) | 1,750.54 | 1,800.00 | 97.25% | 49.46 |
| 03-42-5299 Misc. Expense | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-42-5305 Electricity: Airport | 97.87 | 150.00 | (52.13) | 852.91 | 1,800.00 | 47.38% | 947.09 |
| 03-42-5365 Water: Airport | 75.35 | 50.00 | 25.35 | 221.19 | 600.00 | 36.87% | 378.81 |
| 03-42-5403 Bldg Maintenance / Supplies | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-42-5715 Repair & Maint: Facility | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | 0.00% | 2,000.00 |
| Airport Totals | 428.08 | 833.35 | (405.27) | 5,740.18 | 10,000.00 | 57.40% | 4,259.82 |

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| 03 - GENERAL FUND Community Center | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-43-5243 Janitorial Expense | 0.00 | 650.00 | (650.00) | 0.00 | 7,800.00 | 0.00% | 7,800.00 |
| 03-43-5277 Refunds | 0.00 | 166.67 | (166.67) | 3,775.00 | 2,000.00 | 188.75% | (1,775.00) |
| 03-43-5299 Misc. Expense | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| 03-43-5311 Electric: CCtr/ Over 55 | 364.45 | 625.00 | (260.55) | 4,303.46 | 7,500.00 | 57.38% | 3,196.54 |
| 03-43-5345 Gas: CCtr/ Over 55 | 56.84 | 100.00 | (43.16) | 852.10 | 1,200.00 | 71.01% | 347.90 |
| 03-43-5368 Water CC/O55/TWC | 133.02 | 91.67 | 41.35 | 708.31 | 1,100.00 | 64.39% | 391.69 |
| 03-43-5403 Supplies: Bldg & Maint | 0.00 | 83.33 | (83.33) | 943.27 | 1,000.00 | 94.33% | 56.73 |
| 03-43-5406 Over 55 Expenses | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 03-43-5407 TWC Expenses | 0.00 | 33.33 | (33.33) | 0.00 | 400.00 | 0.00% | 400.00 |
| 03-43-5701 Repair & Maint: Bldg | 0.00 | 216.67 | (216.67) | 1,343.23 | 2,600.00 | 51.66% | 1,256.77 |
| 03-43-5705 Repair & Maint: Equipment | 0.00 | 83.33 | (83.33) | 249.40 | 1,000.00 | 24.94% | 750.60 |
| 03-43-5949 Tables & Chairs | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| Community Center Totals | 554.31 | 2,166.67 | (1,612.36) | 12,174.77 | 26,000.00 | 46.83% | 13,825.23 |

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| 03 - GENERAL FUND Fire Department | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-44-5103 Retirement Fire | 0.00 | 1,083.33 | (1,083.33) | 5,544.00 | 13,000.00 | 42.65% | 7,456.00 |
| 03-44-5107 Workers Compensation | 0.00 | 333.33 | (333.33) | 2,950.49 | 4,000.00 | 73.76% | 1,049.51 |
| 03-44-5206 Telephone | 245.91 | 283.33 | (37.42) | 2,584.63 | 3,400.00 | 76.02% | 815.37 |
| 03-44-5227 Education & Training | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | 0.00% | 2,000.00 |
| 03-44-5229 Membership/Dues & Fees | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 03-44-5232 Insurance: Bldg/ Equipment | 0.00 | 283.33 | (283.33) | 0.00 | 3,400.00 | 0.00% | 3,400.00 |
| 03-44-5315 Electric: Fire Station | 210.04 | 250.00 | (39.96) | 1,901.55 | 3,000.00 | 63.39% | 1,098.45 |
| 03-44-5316 Water: Fire Station | 133.06 | 66.67 | 66.39 | 518.41 | 800.00 | 64.80% | 281.59 |
| 03-44-5350 Gas: Fire Station | 53.62 | 50.00 | 3.62 | 437.73 | 600.00 | 72.96% | 162.27 |
| 03-44-5415 Chemicals/Foam | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 03-44-5601 Repair & Maint: Vehicle | 0.00 | 83.33 | (83.33) | 458.00 | 1,000.00 | 45.80% | 542.00 |
| 03-44-5603 Oil/Gas/Fuel | 45.99 | 150.00 | (104.01) | 366.22 | 1,800.00 | 20.35% | 1,433.78 |
| 03-44-5607 Vehicle Ins/Liab. | 0.00 | 625.00 | (625.00) | 7,411.92 | 7,500.00 | 98.83% | 88.08 |
| 03-44-5701 Bldg. Repair & Maint. | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-44-5705 Repair & Maint: Equipment | 0.00 | 416.67 | (416.67) | 5,000.00 | 5,000.00 | 100.00% | 0.00 |
| 03-44-5707 Computer/Repair Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-44-5905 Equipment: Small | 349.95 | 83.33 | 266.62 | 981.43 | 1,000.00 | 98.14% | 18.57 |
| 03-44-5907 Equipment: Safety | 0.00 | 625.00 | (625.00) | 7,500.00 | 7,500.00 | 100.00% | 0.00 |
| 03-44-5912 Fire Truck Loan Principal Pmt | 0.00 | 4,708.33 | (4,708.33) | 56,482.40 | 56,500.00 | 99.97% | 17.60 |
| 03-44-5913 Fire Truck Loan Interest Pmt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-44-5920 Internet Service | 80.99 | 83.33 | (2.34) | 744.94 | 1,000.00 | 74.49% | 255.06 |
| 03-44-5929 Hoses/Fire Dept | 0.00 | 83.33 | (83.33) | 323.50 | 1,000.00 | 32.35% | 676.50 |
| 03-44-5930 SCBA | 0.00 | 1,564.83 | (1,564.83) | 17,430.93 | 18,778.00 | 92.83% | 1,347.07 |
| Fire Department Totals | 1,119.56 | 11,148.14 | (10,028.58) | 110,636.15 | 133,778.00 | 82.70% | 23,141.85 |

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| 03 - GENERAL FUND Library | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-45-5100 Salary | 2,672.00 | 3,083.33 | (411.33) | 25,014.87 | 37,000.00 | 67.61% | 11,985.13 |
| 03-45-5101 Salary & OT | 0.00 | 41.67 | (41.67) | 440.63 | 500.00 | 88.13% | 59.37 |
| 03-45-5102 Part-Time Salary | 2,626.00 | 3,333.33 | (707.33) | 22,798.62 | 40,000.00 | 57.00% | 17,201.38 |
| 03-45-5103 Retirement | 340.94 | 416.67 | (75.73) | 3,248.08 | 5,000.00 | 64.96% | 1,751.92 |
| 03-45-5105 FICA | 402.94 | 625.00 | (222.06) | 3,672.58 | 7,500.00 | 48.97% | 3,827.42 |
| 03-45-5106 Group Insurance | 456.08 | 450.00 | 6.08 | 3,648.64 | 5,400.00 | 67.57% | 1,751.36 |
| 03-45-5107 Workers Compensation | 0.00 | 250.00 | (250.00) | 1,950.49 | 3,000.00 | 65.02% | 1,049.51 |
| 03-45-5201 Postage & Freight | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-45-5206 Telephone | 96.99 | 141.67 | (44.68) | 1,082.14 | 1,700.00 | 63.66% | 617.86 |
| 03-45-5230 Drug Testing | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-45-5232 Insurance Property | 0.00 | 166.67 | (166.67) | 1,450.54 | 2,000.00 | 72.53% | 549.46 |
| 03-45-5284 Service Agreements | 0.00 | 308.33 | (308.33) | 1,911.00 | 3,700.00 | 51.65% | 1,789.00 |
| 03-45-5316 Electric: Library | 240.38 | 350.00 | (109.62) | 2,513.68 | 4,200.00 | 59.85% | 1,686.32 |
| 03-45-5351 Gas: Library | 49.53 | 100.00 | (50.47) | 641.95 | 1,200.00 | 53.50% | 558.05 |
| 03-45-5376 Water: Library | 120.03 | 66.67 | 53.36 | 480.15 | 800.00 | 60.02% | 319.85 |
| 03-45-5401 Office Supplies | 250.49 | 129.17 | 121.32 | 1,187.57 | 1,550.00 | 76.62% | 362.43 |
| 03-45-5402 Books / Magazines | 60.96 | 250.00 | (189.04) | 2,382.11 | 3,000.00 | 79.40% | 617.89 |
| 03-45-5403 Supplies: Bldg & Maint | 73.63 | 58.33 | 15.30 | 429.00 | 700.00 | 61.29% | 271.00 |
| 03-45-5420 Public Activities-Library | 0.00 | 41.67 | (41.67) | 163.95 | 500.00 | 32.79% | 336.05 |
| 03-45-5703 Repair & Maint: Office Equip | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-45-5707 Repair & Maint: Computer | 0.00 | 166.67 | (166.67) | 40.00 | 2,000.00 | 2.00% | 1,960.00 |
| 03-45-5715 Repair & Maint: Facility | 0.00 | 1,187.69 | (1,187.69) | 10,294.31 | 11,689.62 | 88.06% | 1,395.31 |
| 03-45-5800 Library Grants | 1,422.84 | 416.67 | 1,006.17 | 10,000.73 | 5,000.00 | 200.01% | (5,000.73) |
| 03-45-5909 Equipment: Office | 0.00 | 20.83 | (20.83) | 279.20 | 250.00 | 111.68% | (29.20) |
| 03-45-5920 Internet Services | 80.99 | 83.33 | (2.34) | 566.93 | 1,000.00 | 56.69% | 433.07 |
| Library Totals | 8,893.80 | 11,712.69 | (2,818.89) | 94,197.17 | 137,989.62 | 68.26% | 43,792.45 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 03 - GENERAL FUND Municipal Court | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-46-5100 Salary | 200.40 | 250.00 | (49.60) | 1,422.60 | 3,000.00 | 47.42% | 1,577.40 |
| 03-46-5102 Part-Time Salary | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00% | 5,000.00 |
| 03-46-5103 Retirement | 25.57 | 37.50 | (11.93) | 220.65 | 450.00 | 49.03% | 229.35 |
| 03-46-5104 Vehicle Allowance Adm/Sec | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-46-5105 FICA | 72.02 | 50.00 | 22.02 | 424.44 | 600.00 | 70.74% | 175.56 |
| 03-46-5106 Group Insurance | 45.61 | 45.00 | 0.61 | 229.27 | 540.00 | 42.46% | 310.73 |
| 03-46-5107 Workers Compensation | 0.00 | 50.00 | (50.00) | 550.49 | 600.00 | 91.75% | 49.51 |
| 03-46-5201 Postage & Freight | 0.00 | 41.67 | (41.67) | 260.49 | 500.00 | 52.10% | 239.51 |
| 03-46-5203 Printing | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-46-5225 Travel & Meals | 0.00 | 20.83 | (20.83) | 227.25 | 250.00 | 90.90% | 22.75 |
| 03-46-5226 Employee Mileage | 0.00 | 8.33 | (8.33) | 100.00 | 100.00 | 100.00% | 0.00 |
| 03-46-5227 Education & Training | 0.00 | 29.17 | (29.17) | 260.00 | 350.00 | 74.29% | 90.00 |
| 03-46-5228 Manuals/Subscription | 0.00 | 12.50 | (12.50) | 0.00 | 150.00 | 0.00% | 150.00 |
| 03-46-5229 Membership/Dues & Fees | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-46-5246 Legal | 0.00 | 416.67 | (416.67) | 1,831.50 | 5,000.00 | 36.63% | 3,168.50 |
| 03-46-5247 Court Cost/Arrest | 0.00 | 3,000.00 | (3,000.00) | 14,569.76 | 36,000.00 | 40.47% | 21,430.24 |
| 03-46-5251 Services: Professional | 52.50 | 1,033.33 | (980.83) | 1,060.10 | 12,400.00 | 8.55% | 11,339.90 |
| 03-46-5401 Supplies: Office | 0.00 | 25.00 | (25.00) | 119.98 | 300.00 | 39.99% | 180.02 |
| 03-46-5703 Repair & Maint: Office Equip | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-46-5960 Cash Over/Short | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 0.00% | (300.00) |
| Municipal Court Totals | 396.10 | 5,461.66 | (5,065.56) | 21,576.53 | 65,540.00 | 32.92% | 43,963.47 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 03 - GENERAL FUND Museum | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|-----------------|------------------|------------------|---------------------|
| 03-47-5110 BNSF Building Lease | 0.00 | 8.33 | (8.33) | 100.00 | 100.00 | 100.00% | 0.00 |
| 03-47-5231 Insurance: General Liabilities | 0.00 | 50.00 | (50.00) | 512.16 | 600.00 | 85.36% | 87.84 |
| 03-47-5232 Insurance: Property | 0.00 | 150.00 | (150.00) | 1,750.54 | 1,800.00 | 97.25% | 49.46 |
| 03-47-5316 Water: Museum | 120.00 | 62.50 | 57.50 | 480.01 | 750.00 | 64.00% | 269.99 |
| 03-47-5317 Electricity: Museum | 396.33 | 550.00 | (153.67) | 4,081.64 | 6,600.00 | 61.84% | 2,518.36 |
| 03-47-5403 Supplies: Bldg & Maint | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-47-5701 Bldg. Repair & Maint. | 0.00 | 54.17 | (54.17) | 96.75 | 650.00 | 14.88% | 553.25 |
| Museum Totals | 516.33 | 916.67 | (400.34) | 7,021.10 | 11,000.00 | 63.83% | 3,978.90 |

City of Teague
 Financial Statement
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| 03 - GENERAL FUND Parks | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-48-5100 Salary | 2,586.14 | 2,916.67 | (330.53) | 22,173.01 | 35,000.00 | 63.35% | 12,826.99 |
| 03-48-5101 Salary & OT | 93.75 | 41.67 | 52.08 | 192.94 | 500.00 | 38.59% | 307.06 |
| 03-48-5103 Retirement | 341.95 | 500.00 | (158.05) | 2,853.85 | 6,000.00 | 47.56% | 3,146.15 |
| 03-48-5105 FICA | 204.19 | 333.33 | (129.14) | 1,704.49 | 4,000.00 | 42.61% | 2,295.51 |
| 03-48-5106 Group Insurance | 502.50 | 500.00 | 2.50 | 4,020.70 | 6,000.00 | 67.01% | 1,979.30 |
| 03-48-5107 Workers Compensation | 0.00 | 125.00 | (125.00) | 1,134.49 | 1,500.00 | 75.63% | 365.51 |
| 03-48-5109 Clothing Allowance | 0.00 | 125.00 | (125.00) | 88.22 | 1,500.00 | 5.88% | 1,411.78 |
| 03-48-5110 Contract Mowing | 7,448.33 | 7,448.33 | 0.00 | 59,586.64 | 89,380.00 | 66.67% | 29,793.36 |
| 03-48-5201 Postage & Freight | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-48-5205 Mobile Communications | 0.00 | 58.33 | (58.33) | 315.59 | 700.00 | 45.08% | 384.41 |
| 03-48-5206 Telephone | 0.00 | 33.33 | (33.33) | 48.00 | 400.00 | 12.00% | 352.00 |
| 03-48-5225 Drug Testing | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-48-5232 Insurance: Property | 0.00 | 333.33 | (333.33) | 3,134.54 | 4,000.00 | 78.36% | 865.46 |
| 03-48-5254 Parks & Recreation | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00% | 5,000.00 |
| 03-48-5277 Refunds | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-48-5299 Misc. Expense | 144.00 | 16.67 | 127.33 | 154.00 | 200.00 | 77.00% | 46.00 |
| 03-48-5316 Water: 8th Ave Park | 240.05 | 208.33 | 31.72 | 3,807.41 | 2,500.00 | 152.30% | (1,307.41) |
| 03-48-5317 Water: Ball Park | 133.91 | 125.00 | 8.91 | 493.91 | 1,500.00 | 32.93% | 1,006.09 |
| 03-48-5319 Park Renovations | 0.00 | 3,768.33 | (3,768.33) | 26,120.30 | 45,220.00 | 57.76% | 19,099.70 |
| 03-48-5320 Electric: 8th Ave City Park | 297.00 | 833.33 | (536.33) | 4,124.40 | 10,000.00 | 41.24% | 5,875.60 |
| 03-48-5324 Electric: Main St Park | 46.52 | 66.67 | (20.15) | 406.04 | 800.00 | 50.76% | 393.96 |
| 03-48-5325 Electric: Jefferson BTW Park | 35.18 | 41.67 | (6.49) | 366.02 | 500.00 | 73.20% | 133.98 |
| 03-48-5360 Water: Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-48-5401 Office Supplies | 0.00 | 8.33 | (8.33) | 54.46 | 100.00 | 54.46% | 45.54 |
| 03-48-5403 Supplies/Maint: 8th Ave City | 0.00 | 250.00 | (250.00) | 1,515.37 | 3,000.00 | 50.51% | 1,484.63 |
| 03-48-5404 Christmas Decorations | 0.00 | 166.67 | (166.67) | 2,011.97 | 2,000.00 | 100.60% | (11.97) |

City of Teague
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| 03 - GENERAL FUND Parks | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-48-5405 Supplies: Safety | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-48-5415 Chemicals: Parks | 0.00 | 16.67 | (16.67) | 186.10 | 200.00 | 93.05% | 13.90 |
| 03-48-5417 Small Tools | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| 03-48-5419 Supply/Maintenance: Jeff BTW | 0.00 | 166.67 | (166.67) | 301.22 | 2,000.00 | 15.06% | 1,698.78 |
| 03-48-5501 Supply/Maintenance: Main St | 0.00 | 12.50 | (12.50) | 14.08 | 150.00 | 9.39% | 135.92 |
| 03-48-5601 Vehicle Repair | 0.00 | 166.67 | (166.67) | 895.93 | 2,000.00 | 44.80% | 1,104.07 |
| 03-48-5603 Gas/Fuel | 119.22 | 375.00 | (255.78) | 3,095.48 | 4,500.00 | 68.79% | 1,404.52 |
| 03-48-5605 Tire Replacemt/Repair | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-48-5607 Insurance: Vehicle | 0.00 | 141.67 | (141.67) | 1,655.21 | 1,700.00 | 97.37% | 44.79 |
| 03-48-5705 Equipment Repair & Maint. | 53.09 | 125.00 | (71.91) | 743.90 | 1,500.00 | 49.59% | 756.10 |
| 03-48-5715 Repair & Maint: Facility | 0.00 | 125.00 | (125.00) | 222.00 | 1,500.00 | 14.80% | 1,278.00 |
| 03-48-5905 Equipment: Small | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | 0.00% | 300.00 |
| 03-48-5906 Equipment: Security | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-48-5916 City Lake: Pier & Repairs | 35.70 | 208.33 | (172.63) | 35.70 | 2,500.00 | 1.43% | 2,464.30 |
| Parks Totals | 12,281.53 | 19,779.16 | (7,497.63) | 141,455.97 | 237,350.00 | 59.60% | 95,894.03 |

City of Teague
Financial Statement
As of May 31, 2020

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| 03 - GENERAL FUND Police | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-49-5100 Salary | 23,621.27 | 30,833.33 | (7,212.06) | 224,199.85 | 370,000.00 | 60.59% | 145,800.15 |
| 03-49-5101 Salary & OT | 0.00 | 500.00 | (500.00) | 3,214.12 | 6,000.00 | 53.57% | 2,785.88 |
| 03-49-5103 Retirement | 3,092.55 | 4,000.00 | (907.45) | 28,752.19 | 48,000.00 | 59.90% | 19,247.81 |
| 03-49-5105 FICA | 1,838.11 | 2,250.00 | (411.89) | 17,102.55 | 27,000.00 | 63.34% | 9,897.45 |
| 03-49-5106 Group Insurance | 3,603.03 | 4,166.67 | (563.64) | 26,630.81 | 50,000.00 | 53.26% | 23,369.19 |
| 03-49-5107 Workers Compensation | 0.00 | 541.67 | (541.67) | 6,450.49 | 6,500.00 | 99.24% | 49.51 |
| 03-49-5109 Clothing Allowance | 548.00 | 291.67 | 256.33 | 1,135.87 | 3,500.00 | 32.45% | 2,364.13 |
| 03-49-5201 Postage & Freight | 0.00 | 33.33 | (33.33) | 260.50 | 400.00 | 65.13% | 139.50 |
| 03-49-5202 Ads & Public Notices | 0.00 | 20.83 | (20.83) | 0.00 | 250.00 | 0.00% | 250.00 |
| 03-49-5203 Printing | 0.00 | 20.83 | (20.83) | 0.00 | 250.00 | 0.00% | 250.00 |
| 03-49-5205 Mobile Communications | 0.00 | 466.67 | (466.67) | 2,706.59 | 5,600.00 | 48.33% | 2,893.41 |
| 03-49-5206 Telephone | 600.64 | 333.33 | 267.31 | 2,441.80 | 4,000.00 | 61.05% | 1,558.20 |
| 03-49-5224 Drug Testing | 0.00 | 41.67 | (41.67) | 464.50 | 500.00 | 92.90% | 35.50 |
| 03-49-5225 Travel & Meals | 0.00 | 41.67 | (41.67) | 180.00 | 500.00 | 36.00% | 320.00 |
| 03-49-5227 Education & Training | 0.00 | 250.00 | (250.00) | 615.00 | 3,000.00 | 20.50% | 2,385.00 |
| 03-49-5228 Manuals/Subscription | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-49-5229 Membership/Dues & Fees | 0.00 | 50.00 | (50.00) | 119.00 | 600.00 | 19.83% | 481.00 |
| 03-49-5232 Insurance: Property | 0.00 | 250.00 | (250.00) | 3,000.00 | 3,000.00 | 100.00% | 0.00 |
| 03-49-5235 Insurance: Police Liability | 0.00 | 541.67 | (541.67) | 5,818.26 | 6,500.00 | 89.51% | 681.74 |
| 03-49-5252 Professional Services | 1,500.00 | 50.00 | 1,450.00 | 1,596.90 | 600.00 | 266.15% | (996.90) |
| 03-49-5253 NNO | 0.00 | 84.17 | (84.17) | 0.00 | 1,010.00 | 0.00% | 1,010.00 |
| 03-49-5299 Expense: Misc. | 0.00 | 41.67 | (41.67) | 137.00 | 500.00 | 27.40% | 363.00 |
| 03-49-5301 Electricity: New PD | 219.64 | 250.00 | (30.36) | 1,727.10 | 3,000.00 | 57.57% | 1,272.90 |
| 03-49-5320 Gas:Office | 57.80 | 58.33 | (0.53) | 480.08 | 700.00 | 68.58% | 219.92 |
| 03-49-5360 Water: New PD | 121.04 | 75.00 | 46.04 | 481.23 | 900.00 | 53.47% | 418.77 |
| 03-49-5401 Supplies: Office | 152.59 | 416.67 | (264.08) | 1,628.62 | 5,000.00 | 32.57% | 3,371.38 |

City of Teague
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| 03 - GENERAL FUND Police | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|-------------------------------------|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-49-5403 Bldg/Maint Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-49-5407 Supplies: Training | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-49-5601 Vehicle Repair | 262.50 | 500.00 | (237.50) | 14,193.43 | 6,000.00 | 236.56% | (8,193.43) |
| 03-49-5603 Gas/Fuel | 872.78 | 1,166.67 | (293.89) | 10,523.23 | 14,000.00 | 75.17% | 3,476.77 |
| 03-49-5605 Tire Replacemt/Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-49-5607 Insurance: Vehicle | 0.00 | 500.00 | (500.00) | 7,667.28 | 6,000.00 | 127.79% | (1,667.28) |
| 03-49-5701 Repair & Maint: Bldg. | 64,435.00 | 250.00 | 64,185.00 | 65,261.19 | 3,000.00 | 2175.37% | (62,261.19) |
| 03-49-5705 Repair & Maint: Equip | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-49-5707 Repair & Maint: Computer | 96.44 | 318.00 | (221.56) | 3,470.79 | 3,816.00 | 90.95% | 345.21 |
| 03-49-5806 Narcotic Detection K9 | 0.00 | 41.67 | (41.67) | 439.96 | 500.00 | 87.99% | 60.04 |
| 03-49-5905 Equipment: Small | 0.00 | 125.00 | (125.00) | 1,426.00 | 1,500.00 | 95.07% | 74.00 |
| 03-49-5916 Vehicle Loan | 13,212.99 | 4,416.67 | 8,796.32 | 39,638.97 | 53,000.00 | 74.79% | 13,361.03 |
| 03-49-5920 Internet Service | 113.39 | 125.00 | (11.61) | 793.73 | 1,500.00 | 52.92% | 706.27 |
| 03-49-5925 CID Equipment | 100.00 | 41.67 | 58.33 | 400.00 | 500.00 | 80.00% | 100.00 |
| 03-49-5991 COPsync Annual Fee | 0.00 | 291.67 | (291.67) | 3,072.00 | 3,500.00 | 87.77% | 428.00 |
| 03-49-5992 Vehicle WIFI- COPsync | 0.00 | 275.00 | (275.00) | 1,527.67 | 3,300.00 | 46.29% | 1,772.33 |
| 03-49-5999 LEOSE Funds | 0.00 | 83.33 | (83.33) | 200.00 | 1,000.00 | 20.00% | 800.00 |
| Police Totals | 114,447.77 | 53,835.53 | 60,612.24 | 477,756.71 | 646,026.00 | 73.95% | 168,269.29 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 03 - GENERAL FUND Streets | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--------------------------------------|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-50-5100 Salary | 5,695.96 | 6,250.00 | (554.04) | 49,202.71 | 75,000.00 | 65.60% | 25,797.29 |
| 03-50-5101 Salary & OT | 130.35 | 166.67 | (36.32) | 749.84 | 2,000.00 | 37.49% | 1,250.16 |
| 03-50-5103 Retirement | 743.45 | 833.33 | (89.88) | 6,374.03 | 10,000.00 | 63.74% | 3,625.97 |
| 03-50-5105 FICA | 444.90 | 416.67 | 28.23 | 3,814.82 | 5,000.00 | 76.30% | 1,185.18 |
| 03-50-5106 Group Insurance | 958.58 | 1,000.00 | (41.42) | 7,669.34 | 12,000.00 | 63.91% | 4,330.66 |
| 03-50-5107 Workers Compensation | 0.00 | 250.00 | (250.00) | 1,950.49 | 3,000.00 | 65.02% | 1,049.51 |
| 03-50-5109 Clothing Allowance | 0.00 | 208.33 | (208.33) | 304.71 | 2,500.00 | 12.19% | 2,195.29 |
| 03-50-5201 Postage & Freight | 0.00 | 8.33 | (8.33) | 27.58 | 100.00 | 27.58% | 72.42 |
| 03-50-5202 Ads & Public Notices | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 03-50-5205 Mobile Communications | 0.00 | 108.33 | (108.33) | 718.00 | 1,300.00 | 55.23% | 582.00 |
| 03-50-5206 Telephone | 0.00 | 33.33 | (33.33) | 48.00 | 400.00 | 12.00% | 352.00 |
| 03-50-5223 Drug Testing | 0.00 | 12.50 | (12.50) | 0.00 | 150.00 | 0.00% | 150.00 |
| 03-50-5225 Travel & Meals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-50-5227 Education & Training | 0.00 | 50.00 | (50.00) | 20.00 | 600.00 | 3.33% | 580.00 |
| 03-50-5232 Insurance: Property | 0.00 | 83.33 | (83.33) | 950.54 | 1,000.00 | 95.05% | 49.46 |
| 03-50-5244 Rental Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-50-5245 Holiday Main Street | 0.00 | 83.33 | (83.33) | 32.35 | 1,000.00 | 3.24% | 967.65 |
| 03-50-5299 Misc. Expense | 0.00 | 50.00 | (50.00) | 30.31 | 600.00 | 5.05% | 569.69 |
| 03-50-5328 Electric: Street Lights | 5,285.02 | 5,416.67 | (131.65) | 38,727.75 | 65,000.00 | 59.58% | 26,272.25 |
| 03-50-5340 Gas: Office | 99.06 | 91.67 | 7.39 | 798.09 | 1,100.00 | 72.55% | 301.91 |
| 03-50-5401 Supplies: Office | 0.00 | 8.33 | (8.33) | 54.46 | 100.00 | 54.46% | 45.54 |
| 03-50-5405 Safety Supplies | 0.00 | 41.67 | (41.67) | 45.57 | 500.00 | 9.11% | 454.43 |
| 03-50-5411 Gravel/Asphalt | 0.00 | 1,250.00 | (1,250.00) | 15,000.00 | 15,000.00 | 100.00% | 0.00 |
| 03-50-5415 Chemicals | 0.00 | 25.00 | (25.00) | 186.10 | 300.00 | 62.03% | 113.90 |
| 03-50-5417 Small Tools | 0.00 | 8.33 | (8.33) | 55.88 | 100.00 | 55.88% | 44.12 |
| 03-50-5601 Repair & Maint: Vehicle | 0.00 | 333.33 | (333.33) | 502.72 | 4,000.00 | 12.57% | 3,497.28 |

City of Teague
 Financial Statement
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| 03 - GENERAL FUND Streets | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-50-5603 Gas/Fuel | 0.00 | 583.33 | (583.33) | 3,044.60 | 7,000.00 | 43.49% | 3,955.40 |
| 03-50-5605 Tire Repair & Replacement | 0.00 | 125.00 | (125.00) | 1,345.60 | 1,500.00 | 89.71% | 154.40 |
| 03-50-5607 Insurance: Vehicle | 0.00 | 166.67 | (166.67) | 1,989.14 | 2,000.00 | 99.46% | 10.86 |
| 03-50-5705 Repair & Maint: Equipment | 0.00 | 750.00 | (750.00) | 7,106.56 | 9,000.00 | 78.96% | 1,893.44 |
| 03-50-5709 Repairs: Strts/Alley/Drainage | 51.60 | 250.00 | (198.40) | 323.48 | 3,000.00 | 10.78% | 2,676.52 |
| 03-50-5901 Signs | 0.00 | 208.33 | (208.33) | 48.01 | 2,500.00 | 1.92% | 2,451.99 |
| 03-50-5906 Equipment: Security | 0.00 | 4.17 | (4.17) | 0.00 | 50.00 | 0.00% | 50.00 |
| 03-50-5907 Equipment: Safety | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00% | 5,000.00 |
| 03-50-5911 Street Improvements | 2,037.91 | 3,333.92 | (1,296.01) | 29,207.90 | 40,007.00 | 73.01% | 10,799.10 |
| Streets Totals | 15,446.83 | 22,617.24 | (7,170.41) | 170,328.58 | 271,407.00 | 62.76% | 101,078.42 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 03 - GENERAL FUND Mayor & Alderman | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-51-5225 Travel & Meals | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 03-51-5226 Employee Mileage | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| 03-51-5227 Education & Training | 0.00 | 166.67 | (166.67) | 60.00 | 2,000.00 | 3.00% | 1,940.00 |
| 03-51-5229 Membership/Dues & Fees | 0.00 | 75.00 | (75.00) | 570.00 | 900.00 | 63.33% | 330.00 |
| 03-51-5236 Council Room Improvements | 0.00 | 83.33 | (83.33) | 27.71 | 1,000.00 | 2.77% | 972.29 |
| 03-51-5298 Computers and Supplies | 189.95 | 333.33 | (143.38) | 2,030.00 | 4,000.00 | 50.75% | 1,970.00 |
| 03-51-5299 Expense: Misc. | 0.00 | 33.33 | (33.33) | 20.16 | 400.00 | 5.04% | 379.84 |
| 03-51-5409 Supplies: Election | 0.00 | 1,083.33 | (1,083.33) | 373.00 | 13,000.00 | 2.87% | 12,627.00 |
| Mayor & Alderman Totals | 189.95 | 1,874.99 | (1,685.04) | 3,080.87 | 22,500.00 | 13.69% | 19,419.13 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 03 - GENERAL FUND Animal Control | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 03-52-5107 Workers Compensation | 0.00 | 41.67 | (41.67) | 450.49 | 500.00 | 90.10% | 49.51 |
| 03-52-5201 Postage & Freight | 0.00 | 83.33 | (83.33) | 520.99 | 1,000.00 | 52.10% | 479.01 |
| 03-52-5202 Ads & Public Notices | 0.00 | 41.67 | (41.67) | 96.00 | 500.00 | 19.20% | 404.00 |
| 03-52-5205 Mobile Communications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 03-52-5250 Animal Control Svcs | 0.00 | 1,666.67 | (1,666.67) | 0.00 | 20,000.00 | 0.00% | 20,000.00 |
| 03-52-5251 Professional Services/ACO | 50.00 | 416.67 | (366.67) | 700.00 | 5,000.00 | 14.00% | 4,300.00 |
| 03-52-5252 Professional Services C.E. | 0.00 | 708.33 | (708.33) | 0.00 | 8,500.00 | 0.00% | 8,500.00 |
| 03-52-5601 Vehicle Repair | 0.00 | 83.33 | (83.33) | 7.50 | 1,000.00 | 0.75% | 992.50 |
| 03-52-5603 Oil/Gas/Fuel | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | 0.00% | 2,000.00 |
| 03-52-5905 Small Equipment | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | 0.00% | 2,000.00 |
| 03-52-5906 Misc. | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 03-52-5919 Computer | 0.00 | 125.00 | (125.00) | 1,500.00 | 1,500.00 | 100.00% | 0.00 |
| Animal Control Totals | 50.00 | 3,541.68 | (3,491.68) | 3,274.98 | 42,500.00 | 7.71% | 39,225.02 |
| Expense Totals | 201,853.96 | 175,026.45 | 26,827.51 | 1,399,190.17 | 2,087,040.62 | 67.04% | 687,850.45 |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|--------------------------|----------------|--------------------------------|----------------|-------|
| 05 - UTILITY FUND | | | | |
| Assets | | | | |
| | 05-1000 | Consolidated Cash Equity | 1,442,141.34 | |
| | 05-1020 | Cash-Citizens State Bank | 535,631.17 | |
| | 05-1100 | Investments- Texpool | 1,378,683.28 | |
| | 05-1200 | Accounts Receivable | (27,316.84) | |
| | 05-1206 | Allow for Doubtful Accts | (59,065.23) | |
| | 05-1215 | Restricted Cash | 109,699.25 | |
| | 05-1258 | Due from General Fund | 4,891.40 | |
| | 05-1497 | Prepaid Insurance | 11,842.00 | |
| | 05-1580 | Land Water | 39,965.00 | |
| | 05-1581 | Land Sewer | 30,509.83 | |
| | 05-1582 | Water & Sewer System | 3,926,943.51 | |
| | 05-1583 | Machinery & Equipment | 576,842.13 | |
| | 05-1584 | Autos & Trucks | 55,538.50 | |
| | 05-1601 | TDJC Construction Project | 1,429,519.31 | |
| | 05-1602 | Water System - 1989 | 243,160.00 | |
| | 05-1603 | Sewer System - 1990 | 404,999.00 | |
| | 05-1604 | Water Grant - 1992 | 291,370.58 | |
| | 05-1605 | Water Reservoir 300,000 Gal | 135,574.02 | |
| | 05-1606 | Capitalized Items 93-94 | 28,613.79 | |
| | 05-1607 | 1/2 Leased Computer System | 10,476.00 | |
| | 05-1608 | 1995 Capital Item | 214,290.95 | |
| | 05-1609 | 1995 Completed Grant | 240,605.00 | |
| | 05-1610 | Allowance for Depr | (6,619,504.00) | |
| | 05-1611 | 95/96 93 Bond Cap Exp | 115,097.62 | |
| | 05-1612 | Tractor & Backhoe | 39,345.00 | |
| | 05-1613 | Sewer Machine | 7,900.00 | |
| | 05-1614 | 2002 Chev Pickup | 19,600.00 | |
| | 05-1615 | TCDP Grant in Process | 579,776.42 | |
| | 05-1616 | 1994 Pickup | 8,415.00 | |
| | 05-1617 | 2002 Chevrolet Pickup | 84,142.08 | |
| | 05-1618 | 2/3 of 2002 Truck | 12,584.66 | |
| | 05-1619 | 2002 Line Costs | 41,541.28 | |
| | 05-1620 | Grant #721781 | 302.53 | |
| | 05-1621 | Ground Storage Tank | 231,100.00 | |
| | 05-1622 | Dump Truck | 39,105.00 | |
| | 05-1623 | Water Tower Rebuilding Project | 173,257.41 | |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|--------------------------|----------------|---------------------------|---------------------|---------------------|
| 05 - UTILITY FUND | | | | |
| Assets | | | | |
| | 05-1625 | Jet Machine | 38,000.00 | |
| | 05-1626 | 2 - 2005 Chevy Pickups | 22,645.38 | |
| | 05-1627 | 2014 Chevy Silvarado | 30,266.12 | |
| | 05-1628 | Scada Water Systems | 55,000.00 | |
| | 05-1629 | Capital Assets Generators | 111,862.24 | |
| | 05-1999 | Old Cash in Combined Fund | (142,673.77) | |
| | Total Assets | | <u>5,872,676.96</u> | <u>5,872,676.96</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|--------------|----------------|-------------|---------|-------|
|--------------|----------------|-------------|---------|-------|

05 - UTILITY FUND

Liabilities

| | | | |
|---------|---------------------------------|---------------------|--|
| 05-2000 | Consolidated Accounts Payable | (11,693.34) | |
| 05-2010 | Accounts Payable | 32,001.64 | |
| 05-2020 | Accrued Utility Deposits | 87,383.55 | |
| 05-2051 | Deferred Outflows of Resouces | 9,155.00 | |
| 05-2052 | Deferred Inflows of Resouces | 107,357.00 | |
| 05-2053 | Net Pensions Liability / Asset | (22,825.00) | |
| 05-2054 | OPEB Liability | 35,014.00 | |
| 05-2100 | Accrued Payroll | 10,671.34 | |
| 05-2105 | Federal Withholding | (2,328.55) | |
| 05-2110 | FICA Payable | (60.66) | |
| 05-2120 | TMRS Payable | 8,965.33 | |
| 05-2136 | Employee Insurance | 100,209.12 | |
| 05-2140 | Supplemental Ins. Payable | 25,609.37 | |
| 05-2142 | Voluntary Supplemental Ins. | (124,511.41) | |
| 05-2146 | Pre-Paid Legal Services | 365.71 | |
| 05-2147 | Texas Life Insurance Payable | 411.76 | |
| 05-2150 | Federal P/R Taxes Payable | 1,558.65 | |
| 05-2201 | Accrued Vacation & Sick Payable | 6,007.00 | |
| 05-2260 | Accrued Interest Payable | 18,789.00 | |
| 05-2521 | 2009A Certificates of Oblig | 430,000.00 | |
| 05-2522 | 2009B Cert of Obligation | 374,000.00 | |
| 05-2525 | 2005 Series Bonds | 320,000.00 | |
| | Total Liabilities | 1,406,079.51 | |

Fund Balance

| | | | |
|---------|-----------------------------|---------------------|--|
| 05-2900 | Retained Earnings | 3,730,996.41 | |
| 05-2912 | Capital Contributed Capital | 390,631.19 | |
| | Total Fund Balance | 4,121,627.60 | |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|--------------------------|----------------|----------------------------------|---------------------|----------------------------|
| 05 - UTILITY FUND | | | | |
| | | Total Revenue | 1,151,490.34 | |
| | | Total Expenses | <u>821,783.96</u> | |
| | | Current Year Increase (Decrease) | 344,969.85 | |
| | | Fund Balance Total | 4,121,627.60 | |
| | | Current Year Increase (Decrease) | <u>344,969.85</u> | |
| | | Total Fund Balance/Equity | <u>4,466,597.45</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>5,872,676.96</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 05 - UTILITY FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---------------------------|-------------------------|-------------------------|--------------------|---------------------|---------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| SANITATION DEPARTMENT | 20,972.58 | 20,250.00 | 722.58 | 165,604.66 | 243,000.00 | 68.15% | 77,395.34 |
| MISCELLANEOUS REVENUE | 100.00 | 125.00 | (25.00) | 1,270.00 | 1,500.00 | 84.67% | 230.00 |
| SEWER DEPARTMENT | 49,727.63 | 50,625.00 | (897.37) | 402,578.88 | 607,500.00 | 66.27% | 204,921.12 |
| CONTRIBUTIONS & TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| WATER DEPARTMENT | 67,780.25 | 71,516.67 | (3,736.42) | 582,036.80 | 858,200.00 | 67.82% | 276,163.20 |
| Revenue Totals | <u>138,580.46</u> | <u>142,516.67</u> | <u>(3,936.21)</u> | <u>1,151,490.34</u> | <u>1,710,200.00</u> | <u>67.33 %</u> | <u>558,709.66</u> |
| Expense Summary | | | | | | | |
| Not Categorized | <u>65,793.74</u> | <u>143,607.60</u> | <u>(77,813.86)</u> | <u>821,783.96</u> | <u>1,722,200.00</u> | <u>47.72%</u> | <u>900,416.04</u> |
| Expense Totals | <u>65,793.74</u> | <u>143,607.60</u> | <u>(77,813.86)</u> | <u>821,783.96</u> | <u>1,722,200.00</u> | <u>47.72 %</u> | <u>900,416.04</u> |

City of Teague
Financial Statement
As of May 31, 2020

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| 05 - UTILITY FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|------------------------|-----------------------------|
| SANITATION DEPARTMENT | | | | | | | |
| 05-41-4710 Sanitation Charges | 19,414.70 | 18,750.00 | 664.70 | 153,298.07 | 225,000.00 | 68.13% | 71,701.93 |
| 05-41-4711 Sales Tax: Sanitation | 1,557.88 | 1,500.00 | 57.88 | 12,306.59 | 18,000.00 | 68.37% | 5,693.41 |
| SANITATION DEPARTMENT Totals | 20,972.58 | 20,250.00 | 722.58 | 165,604.66 | 243,000.00 | 68.15% | 77,395.34 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 05-41-4991 Collection Center Pass | 100.00 | 125.00 | (25.00) | 1,270.00 | 1,500.00 | 84.67% | 230.00 |
| MISCELLANEOUS REVENUE Totals | 100.00 | 125.00 | (25.00) | 1,270.00 | 1,500.00 | 84.67% | 230.00 |
| SEWER DEPARTMENT | | | | | | | |
| 05-42-4750 Sewer Charges | 49,202.63 | 50,416.67 | (1,214.04) | 398,328.88 | 605,000.00 | 65.84% | 206,671.12 |
| 05-42-4770 Sewer Taps | 525.00 | 208.33 | 316.67 | 4,250.00 | 2,500.00 | 170.00% | (1,750.00) |
| SEWER DEPARTMENT Totals | 49,727.63 | 50,625.00 | (897.37) | 402,578.88 | 607,500.00 | 66.27% | 204,921.12 |
| CONTRIBUTIONS & TRANSFERS | | | | | | | |
| 05-43-4800 Transfer From Reserve Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| CONTRIBUTIONS & TRANSFERS Totals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| WATER DEPARTMENT | | | | | | | |
| 05-43-4810 Water Charges | 63,954.09 | 67,500.00 | (3,545.91) | 513,399.22 | 810,000.00 | 63.38% | 296,600.78 |
| 05-43-4815 Water Production Fee | 241.74 | 266.67 | (24.93) | 1,978.73 | 3,200.00 | 61.84% | 1,221.27 |
| 05-43-4820 Water Connections | 500.00 | 750.00 | (250.00) | 5,475.00 | 9,000.00 | 60.83% | 3,525.00 |
| 05-43-4830 Water Taps | 0.00 | 125.00 | (125.00) | 3,025.00 | 1,500.00 | 201.67% | (1,525.00) |
| 05-43-4840 Bulk Water Sales | 50.00 | 125.00 | (75.00) | 323.66 | 1,500.00 | 21.58% | 1,176.34 |
| 05-43-4850 Water Penalties | 3,034.42 | 2,750.00 | 284.42 | 20,692.33 | 33,000.00 | 62.70% | 12,307.67 |
| 05-43-4988 Northline Annual Payments | 0.00 | 0.00 | 0.00 | 37,142.86 | 0.00 | 0.00% | (37,142.86) |
| WATER DEPARTMENT Totals | 67,780.25 | 71,516.67 | (3,736.42) | 582,036.80 | 858,200.00 | 67.82% | 276,163.20 |

City of Teague
 Financial Statement
 As of May 31, 2020

| 05 - UTILITY FUND | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|--------------------------|-------------------------|-------------------------|--------------------|---------------------|---------------------|----------------|---------------------|
| Revenue Totals | <u>138,580.46</u> | <u>142,516.67</u> | <u>(3,936.21)</u> | <u>1,151,490.34</u> | <u>1,710,200.00</u> | <u>67.33%</u> | <u>558,709.66</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 05 - UTILITY FUND General | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-41-5260 State Sales Tax | 1,538.73 | 1,500.00 | 38.73 | 12,232.77 | 18,000.00 | 67.96% | 5,767.23 |
| 05-41-5261 Contract: Metro Sanitation | 15,823.92 | 15,833.33 | (9.41) | 125,605.44 | 190,000.00 | 66.11% | 64,394.56 |
| 05-41-5262 Extra Roll Off's / Landfield | 0.00 | 416.67 | (416.67) | 1,134.12 | 5,000.00 | 22.68% | 3,865.88 |
| 05-41-5296 Franchise Fee: Sanitation | 0.00 | 2,625.00 | (2,625.00) | 0.00 | 31,500.00 | 0.00% | 31,500.00 |
| General Totals | 17,362.65 | 20,375.00 | (3,012.35) | 138,972.33 | 244,500.00 | 56.84% | 105,527.67 |

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 Financial Statement
 As of May 31, 2020

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| 05 - UTILITY FUND Sewer | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-42-5100 Salary | 11,748.85 | 14,833.33 | (3,084.48) | 114,102.35 | 178,000.00 | 64.10% | 63,897.65 |
| 05-42-5101 Salary & OT | 759.00 | 750.00 | 9.00 | 6,602.70 | 9,000.00 | 73.36% | 2,397.30 |
| 05-42-5103 City Retirement | 1,611.95 | 2,000.00 | (388.05) | 15,268.86 | 24,000.00 | 63.62% | 8,731.14 |
| 05-42-5104 Vehicle Allowance Adm/Sec | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 05-42-5105 FICA | 997.27 | 1,166.67 | (169.40) | 9,314.90 | 14,000.00 | 66.54% | 4,685.10 |
| 05-42-5106 Group Insurance | 1,784.08 | 2,166.67 | (382.59) | 15,328.58 | 26,000.00 | 58.96% | 10,671.42 |
| 05-42-5107 Workers Comp | 0.00 | 350.00 | (350.00) | 3,950.49 | 4,200.00 | 94.06% | 249.51 |
| 05-42-5109 Clothing Allowance | 0.00 | 291.67 | (291.67) | 1,239.03 | 3,500.00 | 35.40% | 2,260.97 |
| 05-42-5201 Postage & Freight | 231.13 | 333.33 | (102.20) | 1,791.29 | 4,000.00 | 44.78% | 2,208.71 |
| 05-42-5202 Ads & Public Notice | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 05-42-5203 Printing | 0.00 | 83.33 | (83.33) | 486.53 | 1,000.00 | 48.65% | 513.47 |
| 05-42-5205 Mobile comm | 0.00 | 250.00 | (250.00) | 1,396.71 | 3,000.00 | 46.56% | 1,603.29 |
| 05-42-5206 Telephone | 72.87 | 66.67 | 6.20 | 789.88 | 800.00 | 98.74% | 10.12 |
| 05-42-5223 Drug Testing | 0.00 | 12.50 | (12.50) | 69.00 | 150.00 | 46.00% | 81.00 |
| 05-42-5225 Travel & Meals | 0.00 | 166.67 | (166.67) | 251.28 | 2,000.00 | 12.56% | 1,748.72 |
| 05-42-5227 Education/Training | 0.00 | 208.33 | (208.33) | 440.00 | 2,500.00 | 17.60% | 2,060.00 |
| 05-42-5229 Member Dues & Fees | 0.00 | 12.50 | (12.50) | 80.00 | 150.00 | 53.33% | 70.00 |
| 05-42-5231 Insurance: General Liability | 0.00 | 50.00 | (50.00) | 590.16 | 600.00 | 98.36% | 9.84 |
| 05-42-5232 Insurance: Property | 0.00 | 291.67 | (291.67) | 3,450.54 | 3,500.00 | 98.59% | 49.46 |
| 05-42-5236 Electric: Sewer Plants | 2,730.66 | 3,333.33 | (602.67) | 20,575.76 | 40,000.00 | 51.44% | 19,424.24 |
| 05-42-5237 Electric: Lift Stations | 475.91 | 458.33 | 17.58 | 2,546.68 | 5,500.00 | 46.30% | 2,953.32 |
| 05-42-5245 Audit | 1,250.00 | 333.33 | 916.67 | 5,000.00 | 4,000.00 | 125.00% | (1,000.00) |
| 05-42-5253 Fees: Permit | 0.00 | 416.67 | (416.67) | 10,775.80 | 5,000.00 | 215.52% | (5,775.80) |
| 05-42-5257 Fees: Laboratory | 0.00 | 833.33 | (833.33) | 5,084.00 | 10,000.00 | 50.84% | 4,916.00 |
| 05-42-5261 2009A USDA Loan Interest | 0.00 | 1,256.67 | (1,256.67) | 6,922.50 | 15,080.00 | 45.91% | 8,157.50 |
| 05-42-5262 2009B USDA Loan Interest | 0.00 | 1,090.17 | (1,090.17) | 5,502.87 | 13,082.00 | 42.06% | 7,579.13 |

City of Teague
Financial Statement
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| 05 - UTILITY FUND Sewer | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-42-5263 2009A USDA Loan Payment | 0.00 | 1,166.67 | (1,166.67) | 14,000.00 | 14,000.00 | 100.00% | 0.00 |
| 05-42-5264 2009B USDA Loan Payment | 0.00 | 1,083.33 | (1,083.33) | 13,000.00 | 13,000.00 | 100.00% | 0.00 |
| 05-42-5275 Fees: Engineering/ Contractor | 0.00 | 2,257.58 | (2,257.58) | 14,992.50 | 26,000.00 | 57.66% | 11,007.50 |
| 05-42-5299 Expenses: Misc | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 05-42-5361 Bulk Water | 3.96 | 83.33 | (79.37) | 100.95 | 1,000.00 | 10.10% | 899.05 |
| 05-42-5401 Supplies: Office | 0.00 | 41.67 | (41.67) | 500.00 | 500.00 | 100.00% | 0.00 |
| 05-42-5403 Supplies: Bldg & Maint | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | 0.00% | 200.00 |
| 05-42-5405 Supplies: Safety | 0.00 | 166.67 | (166.67) | 1,521.46 | 2,000.00 | 76.07% | 478.54 |
| 05-42-5415 Chemicals | 0.00 | 1,250.00 | (1,250.00) | 5,740.10 | 15,000.00 | 38.27% | 9,259.90 |
| 05-42-5417 Small Tools | 0.00 | 83.33 | (83.33) | 427.80 | 1,000.00 | 42.78% | 572.20 |
| 05-42-5419 Supplies: Misc | 0.00 | 41.67 | (41.67) | 10.00 | 500.00 | 2.00% | 490.00 |
| 05-42-5601 Repair & Maint: Vehicle | 0.00 | 500.00 | (500.00) | 15.89 | 6,000.00 | 0.26% | 5,984.11 |
| 05-42-5603 Gas/Fuel | 51.25 | 416.67 | (365.42) | 3,651.29 | 5,000.00 | 73.03% | 1,348.71 |
| 05-42-5605 Tires/Repair | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 05-42-5607 Insurance: Vehicle | 0.00 | 266.67 | (266.67) | 3,189.14 | 3,200.00 | 99.66% | 10.86 |
| 05-42-5701 Repair & Maint: Bldg | 0.00 | 83.33 | (83.33) | 602.15 | 1,000.00 | 60.22% | 397.85 |
| 05-42-5705 Repair & Maint: Equipment | 0.00 | 250.00 | (250.00) | 640.63 | 3,000.00 | 21.35% | 2,359.37 |
| 05-42-5711 Repair: Line | 1,048.30 | 1,666.67 | (618.37) | 9,336.49 | 20,000.00 | 46.68% | 10,663.51 |
| 05-42-5713 Repair & Maint: Plant | 129.00 | 3,333.33 | (3,204.33) | 21,237.98 | 40,000.00 | 53.09% | 18,762.02 |
| 05-42-5725 Lift Stations | 0.00 | 3,750.00 | (3,750.00) | 5,975.87 | 45,000.00 | 13.28% | 39,024.13 |
| 05-42-5727 Sewer Jets | 0.00 | 125.00 | (125.00) | 2.98 | 1,500.00 | 0.20% | 1,497.02 |
| 05-42-5905 Small Equipment | 0.00 | 125.00 | (125.00) | 0.00 | 1,500.00 | 0.00% | 1,500.00 |
| 05-42-5906 Equipment: Security | 0.00 | 12.50 | (12.50) | 0.00 | 150.00 | 0.00% | 150.00 |
| 05-42-5908 Vehicle Safety | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 05-42-5919 Computer Software | 0.00 | 66.67 | (66.67) | 0.00 | 800.00 | 0.00% | 800.00 |
| 05-42-5920 Internet | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |

City of Teague
 Financial Statement
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| 05 - UTILITY FUND Sewer | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|------------------------------------|-------------------------|-------------------------|--------------------|-------------------|-------------------|------------------|---------------------|
| 05-42-5922 New Sewer Lines | 0.00 | 208.33 | (208.33) | 139.44 | 2,500.00 | 5.58% | 2,360.56 |
| 05-42-5943 Generators | 0.00 | 416.67 | (416.67) | 1,793.07 | 5,000.00 | 35.86% | 3,206.93 |
| Sewer Totals | 22,894.23 | 48,341.94 | (25,447.71) | 328,437.65 | 579,012.00 | 56.72% | 250,574.35 |

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| 05 - UTILITY FUND Water | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-43-5100 Salary | 11,378.85 | 12,500.00 | (1,121.15) | 93,652.47 | 150,000.00 | 62.43% | 56,347.53 |
| 05-43-5101 Salaries & OT | 1,116.00 | 833.33 | 282.67 | 9,185.66 | 10,000.00 | 91.86% | 814.34 |
| 05-43-5102 Part-time salary | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00% | 5,000.00 |
| 05-43-5103 City Retirement | 1,610.29 | 1,708.33 | (98.04) | 12,989.11 | 20,500.00 | 63.36% | 7,510.89 |
| 05-43-5104 Vehicle Allowance Adm/Sec | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 05-43-5105 FICA | 991.62 | 1,083.33 | (91.71) | 7,969.94 | 13,000.00 | 61.31% | 5,030.06 |
| 05-43-5106 Group Insurance | 1,777.80 | 1,750.00 | 27.80 | 11,738.28 | 21,000.00 | 55.90% | 9,261.72 |
| 05-43-5107 Workers Comp | 0.00 | 375.00 | (375.00) | 3,920.50 | 4,500.00 | 87.12% | 579.50 |
| 05-43-5109 Clothing Allowance | 0.00 | 208.33 | (208.33) | 188.22 | 2,500.00 | 7.53% | 2,311.78 |
| 05-43-5201 Postage & Freight | 231.12 | 500.00 | (268.88) | 2,630.76 | 6,000.00 | 43.85% | 3,369.24 |
| 05-43-5202 Ads & Public Notice | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| 05-43-5203 Printing | 0.00 | 83.33 | (83.33) | 486.53 | 1,000.00 | 48.65% | 513.47 |
| 05-43-5205 Mobile comm | 0.00 | 208.33 | (208.33) | 1,303.56 | 2,500.00 | 52.14% | 1,196.44 |
| 05-43-5206 Telephone | 72.88 | 66.67 | 6.21 | 789.92 | 800.00 | 98.74% | 10.08 |
| 05-43-5223 Drug Testing | 0.00 | 12.50 | (12.50) | 0.00 | 150.00 | 0.00% | 150.00 |
| 05-43-5225 Travel & Meals | 0.00 | 208.33 | (208.33) | 596.36 | 2,500.00 | 23.85% | 1,903.64 |
| 05-43-5227 Education/Training | 0.00 | 250.00 | (250.00) | 1,372.30 | 3,000.00 | 45.74% | 1,627.70 |
| 05-43-5229 Member Dues & Fees | 0.00 | 12.50 | (12.50) | 80.00 | 150.00 | 53.33% | 70.00 |
| 05-43-5231 Ins/General Liability | 0.00 | 41.67 | (41.67) | 536.16 | 500.00 | 107.23% | (36.16) |
| 05-43-5232 Ins/Property | 0.00 | 250.00 | (250.00) | 2,950.54 | 3,000.00 | 98.35% | 49.46 |
| 05-43-5235 Electricity, Wtr Pump Stations | 19.38 | 25.00 | (5.62) | 155.89 | 300.00 | 51.96% | 144.11 |
| 05-43-5236 Electricity, Water Wells | 1,470.52 | 1,750.00 | (279.48) | 12,232.35 | 21,000.00 | 58.25% | 8,767.65 |
| 05-43-5245 Audit | 1,250.00 | 333.33 | 916.67 | 5,000.00 | 4,000.00 | 125.00% | (1,000.00) |
| 05-43-5253 Permit Fees | 0.00 | 333.33 | (333.33) | 278.71 | 4,000.00 | 6.97% | 3,721.29 |
| 05-43-5255 Inspection Fees | 0.00 | 166.67 | (166.67) | 50.00 | 2,000.00 | 2.50% | 1,950.00 |
| 05-43-5256 Laboratory Supplies | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |

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| 05 - UTILITY FUND Water | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-43-5257 Laboratory Fees | 0.00 | 250.00 | (250.00) | 1,741.89 | 3,000.00 | 58.06% | 1,258.11 |
| 05-43-5258 Water Production Fees | 0.00 | 416.67 | (416.67) | 4,130.70 | 5,000.00 | 82.61% | 869.30 |
| 05-43-5275 Engineering Fees | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | 0.00% | 2,000.00 |
| 05-43-5290 Cash Over/Short | 0.00 | 0.00 | 0.00 | 4.00 | 0.00 | 0.00% | (4.00) |
| 05-43-5296 Franchise Fee - Water | 0.00 | 25,195.92 | (25,195.92) | 0.00 | 302,351.00 | 0.00% | 302,351.00 |
| 05-43-5297 Equipment Rental G/F | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 05-43-5361 Bulk Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 05-43-5401 Office Supplies | 86.73 | 41.67 | 45.06 | 398.06 | 500.00 | 79.61% | 101.94 |
| 05-43-5403 Bldg/Maint Supplies | 0.00 | 125.00 | (125.00) | 0.00 | 1,500.00 | 0.00% | 1,500.00 |
| 05-43-5405 Safety Supplies | 0.00 | 41.67 | (41.67) | 712.74 | 500.00 | 142.55% | (212.74) |
| 05-43-5411 Gravel/Asphalt | 1,458.36 | 333.33 | 1,125.03 | 1,928.16 | 4,000.00 | 48.20% | 2,071.84 |
| 05-43-5415 Chemicals | 644.60 | 833.33 | (188.73) | 6,014.80 | 10,000.00 | 60.15% | 3,985.20 |
| 05-43-5417 Small Tools | 0.00 | 83.33 | (83.33) | 773.75 | 1,000.00 | 77.38% | 226.25 |
| 05-43-5419 Misc Supplies | 119.96 | 125.00 | (5.04) | 1,443.53 | 1,500.00 | 96.24% | 56.47 |
| 05-43-5601 Vehicle Repr & Maint | 2.09 | 500.00 | (497.91) | 863.80 | 6,000.00 | 14.40% | 5,136.20 |
| 05-43-5603 Gas/Fuel | 0.00 | 416.67 | (416.67) | 2,899.51 | 5,000.00 | 57.99% | 2,100.49 |
| 05-43-5605 Tires/Repair | 0.00 | 41.67 | (41.67) | 365.90 | 500.00 | 73.18% | 134.10 |
| 05-43-5607 Vehicle Ins | 0.00 | 266.67 | (266.67) | 2,457.95 | 3,200.00 | 76.81% | 742.05 |
| 05-43-5701 Bldg/Facility Repair & Maint | 1,600.00 | 333.33 | 1,266.67 | 2,698.27 | 4,000.00 | 67.46% | 1,301.73 |
| 05-43-5705 Equip/Repair | 0.00 | 83.33 | (83.33) | 630.97 | 1,000.00 | 63.10% | 369.03 |
| 05-43-5707 Computer Repr | 389.94 | 125.00 | 264.94 | 1,280.10 | 1,500.00 | 85.34% | 219.90 |
| 05-43-5711 Line Repair/Materials | 1,316.72 | 2,500.00 | (1,183.28) | 25,096.07 | 30,000.00 | 83.65% | 4,903.93 |
| 05-43-5713 Plant Repr | 0.00 | 2,083.33 | (2,083.33) | 18,672.30 | 25,000.00 | 74.69% | 6,327.70 |
| 05-43-5714 Generator Maint./Repair | 0.00 | 416.67 | (416.67) | 1,435.09 | 5,000.00 | 28.70% | 3,564.91 |
| 05-43-5720 Well Maintenance | 0.00 | 2,500.00 | (2,500.00) | 1,033.20 | 30,000.00 | 3.44% | 28,966.80 |
| 05-43-5722 Materials - Meter/Installation | 0.00 | 250.00 | (250.00) | 3,353.40 | 3,000.00 | 111.78% | (353.40) |

City of Teague
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| 05 - UTILITY FUND Water | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 05-43-5723 Fire Hydrants | 0.00 | 833.33 | (833.33) | 5,025.83 | 10,000.00 | 50.26% | 4,974.17 |
| 05-43-5905 Small Equipment | 0.00 | 125.00 | (125.00) | 0.00 | 1,500.00 | 0.00% | 1,500.00 |
| 05-43-5906 Equipment: Security | 0.00 | 12.50 | (12.50) | 0.00 | 150.00 | 0.00% | 150.00 |
| 05-43-5907 Safety Equipment | 0.00 | 16.67 | (16.67) | 75.76 | 200.00 | 37.88% | 124.24 |
| 05-43-5908 Vehicle Safety | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| 05-43-5922 Lines / Contractors | 0.00 | 1,913.25 | (1,913.25) | 13,144.74 | 22,959.00 | 57.25% | 9,814.26 |
| 05-43-5924 Northline Project Payment | 0.00 | 3,095.25 | (3,095.25) | 37,142.86 | 37,143.00 | 100.00% | 0.14 |
| 05-43-5931 Meter Boxes | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| 05-43-5933 Pumps | 0.00 | 500.00 | (500.00) | 0.00 | 6,000.00 | 0.00% | 6,000.00 |
| 05-43-5935 Motors | 0.00 | 500.00 | (500.00) | 0.00 | 6,000.00 | 0.00% | 6,000.00 |
| 05-43-5940 Scada System & Installation | 0.00 | 208.33 | (208.33) | 1,775.57 | 2,500.00 | 71.02% | 724.43 |
| 05-43-5945 Truck | 0.00 | 2,916.67 | (2,916.67) | 0.00 | 35,000.00 | 0.00% | 35,000.00 |
| 05-43-5946 Meter Update 2019 Loan | 0.00 | 4,265.42 | (4,265.42) | 51,167.77 | 51,185.00 | 99.97% | 17.23 |
| Water Totals | 25,536.86 | 74,890.66 | (49,353.80) | 354,373.98 | 898,688.00 | 39.43% | 544,314.02 |
| Expense Totals | 65,793.74 | 143,607.60 | (77,813.86) | 821,783.96 | 1,722,200.00 | 47.72% | 900,416.04 |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|-----------------------------------|----------------|---------------------------|-----------------|-----------------|
| 07 - COURT'S SPECIAL FUNDS | | | | |
| Assets | | | | |
| | 07-1000 | Consolidated Cash Equity | 1,996.84 | |
| | 07-1999 | Old Cash in Combined Fund | (156.95) | |
| | Total Assets | | <u>1,839.89</u> | <u>1,839.89</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|-----------------------------------|----------------|----------------------------------|-----------------|------------------------|
| 07 - COURT'S SPECIAL FUNDS | | | | |
| Fund Balance | | | | |
| | 07-2900 | Unreserved Fund Balance | (1,552.81) | |
| | 07-2910 | Assigned Fund Balance | 2,096.08 | |
| | 07-2920 | Deferred Revenue | 591.00 | |
| | | Total Fund Balance | <u>1,134.27</u> | |
| | | Total Revenue | 1,929.51 | |
| | | Total Expenses | <u>1,154.51</u> | |
| | | Current Year Increase (Decrease) | 705.62 | |
| | | Fund Balance Total | 1,134.27 | |
| | | Current Year Increase (Decrease) | <u>705.62</u> | |
| | | Total Fund Balance/Equity | <u>1,839.89</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>1,839.89</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 07 - COURT'S SPECIAL FUNDS | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|-----------------------------------|-------------------------|-------------------------|--------------------|-----------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| COURT TECH/BLDG FUND | 71.58 | 308.33 | (236.75) | 1,929.51 | 3,700.00 | 52.15% | 1,770.49 |
| Revenue Totals | <u>71.58</u> | <u>308.33</u> | <u>(236.75)</u> | <u>1,929.51</u> | <u>3,700.00</u> | <u>52.15 %</u> | <u>1,770.49</u> |
| Expense Summary | | | | | | | |
| Not Categorized | 0.00 | 308.33 | (308.33) | 1,154.51 | 3,700.00 | 31.20% | 2,545.49 |
| Expense Totals | <u>0.00</u> | <u>308.33</u> | <u>(308.33)</u> | <u>1,154.51</u> | <u>3,700.00</u> | <u>31.20 %</u> | <u>2,545.49</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 07 - COURT'S SPECIAL FUNDS | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|-----------------|------------------|----------------|---------------------|
| COURT TECH/BLDG FUND | | | | | | | |
| 07-35-4416 Court Technology Fund | 36.11 | 150.00 | (113.89) | 946.52 | 1,800.00 | 52.58% | 853.48 |
| 07-35-4418 Court Bldg Security Fund | 35.47 | 150.00 | (114.53) | 933.60 | 1,800.00 | 51.87% | 866.40 |
| 07-35-4420 Court Time Payment Fee (TPF) | 0.00 | 8.33 | (8.33) | 49.39 | 100.00 | 49.39% | 50.61 |
| COURT TECH/BLDG FUND Totals | <u>71.58</u> | <u>308.33</u> | <u>(236.75)</u> | <u>1,929.51</u> | <u>3,700.00</u> | <u>52.15%</u> | <u>1,770.49</u> |
| Revenue Totals | <u>71.58</u> | <u>308.33</u> | <u>(236.75)</u> | <u>1,929.51</u> | <u>3,700.00</u> | <u>52.15%</u> | <u>1,770.49</u> |

City of Teague
 Financial Statement
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| 07 - COURT'S SPECIAL FUNDS Court Tech/Bldg Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|-------------------------|-------------------------|--------------------|---------------|------------------|------------------|---------------------|
| 07-46-5707 Court Tech Enhancements | 0.00 | 308.33 | (308.33) | 1,154.51 | 3,700.00 | 31.20% | 2,545.49 |
| Court Tech/Bldg Fund Totals | 0.00 | 308.33 | (308.33) | 1,154.51 | 3,700.00 | 31.20% | 2,545.49 |
| Expense Totals | 0.00 | 308.33 | (308.33) | 1,154.51 | 3,700.00 | 31.20% | 2,545.49 |

City of Teague
Balance Sheet
As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|------------------------------------|----------------|-----------------------------|---------------|---------------|
| 08 - Police Forfeiture Fund | | | | |
| Assets | | | | |
| | 08-1012 | Cash Police Forfeiture Fund | <u>100.57</u> | |
| | Total Assets | | <u>100.57</u> | |
| | | | | <u>100.57</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|------------------------------------|----------------------------------|----------------------------------|----------|--------|
| 08 - Police Forfeiture Fund | | | | |
| Fund Balance | | | | |
| | 08-2900 | Unreserved Fund Balance | 673.67 | |
| | Total Fund Balance | | 673.67 | |
| | | Total Revenue | 0.00 | |
| | | Total Expenses | 0.00 | |
| | | Current Year Increase (Decrease) | (573.10) | |
| | | Fund Balance Total | 673.67 | |
| | | Current Year Increase (Decrease) | (573.10) | |
| | | Total Fund Balance/Equity | 100.57 | |
| | Total Liabilities & Fund Balance | | | 100.57 |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 08 - Police Forfeiture Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|------------------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| Not Categorized | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Revenue Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00 % | 500.00 |
| Expense Summary | | | | | | | |
| Not Categorized | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Expense Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00 % | 500.00 |

City of Teague
 Financial Statement
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| 08 - Police Forfeiture Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|------------------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Not Categorized | | | | | | | |
| 08-35-4000 Police Revenue | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Not Categorized Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Revenue Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |

City of Teague
 Financial Statement
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| 08 - Police Forfeiture Fund Police Forfeiture Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|---------------|------------------|------------------|---------------------|
| 08-49-5000 Police Expense | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Police Forfeiture Fund Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Expense Totals | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|---|----------------|-----------------------------|------------------|------------------|
| 10 - Interest & Sinking Fund | | | | |
| Assets | | | | |
| | 10-1000 | Consolidated Cash Equity | 6,204.14 | |
| | 10-1258 | Taxes Receivable-Prop Taxes | 32,935.00 | |
| | 10-1999 | Old Cash in Combined Fund | (1,136.38) | |
| | Total Assets | | <u>38,002.76</u> | <u>38,002.76</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

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| Account Type | Account Number | Description | Balance | Total |
|---|----------------|----------------------------------|-------------------|-------------------------|
| 10 - Interest & Sinking Fund | | | | |
| Fund Balance | | | | |
| | 10-2900 | Unreserved Fund Balance | 35,133.58 | |
| | 10-2920 | Deferred Revenue | 2,453.82 | |
| | | Total Fund Balance | <u>37,587.40</u> | |
| | | Total Revenue | 168,937.00 | |
| | | Total Expenses | <u>168,506.25</u> | |
| | | Current Year Increase (Decrease) | 415.36 | |
| | | Fund Balance Total | 37,587.40 | |
| | | Current Year Increase (Decrease) | <u>415.36</u> | |
| | | Total Fund Balance/Equity | <u>38,002.76</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>38,002.76</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

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| 10 - Interest & Sinking Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| DEBT SERVICE | 0.00 | 14,078.09 | (14,078.09) | 168,937.00 | 168,937.00 | 100.00% | 0.00 |
| Revenue Totals | 0.00 | 14,078.09 | (14,078.09) | 168,937.00 | 168,937.00 | 100.00 % | 0.00 |
| Expense Summary | | | | | | | |
| Not Categorized | 0.00 | 14,078.09 | (14,078.09) | 168,506.25 | 168,937.00 | 99.75% | 430.75 |
| Expense Totals | 0.00 | 14,078.09 | (14,078.09) | 168,506.25 | 168,937.00 | 99.75 % | 430.75 |

City of Teague
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| 10 - Interest & Sinking Fund | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|---|-------------------------|-------------------------|--------------------|-------------------|-------------------|----------------|---------------------|
| DEBT SERVICE | | | | | | | |
| 10-35-4900 Ad Valorem: Current DS | 0.00 | 13,750.00 | (13,750.00) | 165,000.00 | 165,000.00 | 100.00% | 0.00 |
| 10-35-4950 Ad Valorem: Delinquent DS | 0.00 | 292.17 | (292.17) | 3,506.00 | 3,506.00 | 100.00% | 0.00 |
| 10-35-4955 Ad Valorem: Penalties | 0.00 | 35.92 | (35.92) | 431.00 | 431.00 | 100.00% | 0.00 |
| DEBT SERVICE Totals | <u>0.00</u> | <u>14,078.09</u> | <u>(14,078.09)</u> | <u>168,937.00</u> | <u>168,937.00</u> | <u>100.00%</u> | <u>0.00</u> |
| Revenue Totals | <u>0.00</u> | <u>14,078.09</u> | <u>(14,078.09)</u> | <u>168,937.00</u> | <u>168,937.00</u> | <u>100.00%</u> | <u>0.00</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 10 - Interest & Sinking Fund Debt Service | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|-------------------------|-------------------------|--------------------|-------------------|-------------------|------------------|---------------------|
| 10-46-5800 2005 [TDCJ] Bond: Principal | 0.00 | 13,750.00 | (13,750.00) | 165,000.00 | 165,000.00 | 100.00% | 0.00 |
| 10-46-5805 2005 [TDCJ] Bond: Interest | 0.00 | 292.17 | (292.17) | 3,506.25 | 3,506.00 | 100.01% | (0.25) |
| 10-46-5810 2005 [TDCJ] Bond: Admin | 0.00 | 35.92 | (35.92) | 0.00 | 431.00 | 0.00% | 431.00 |
| Debt Service Totals | <u>0.00</u> | <u>14,078.09</u> | <u>(14,078.09)</u> | <u>168,506.25</u> | <u>168,937.00</u> | <u>99.75%</u> | <u>430.75</u> |
| Expense Totals | <u>0.00</u> | <u>14,078.09</u> | <u>(14,078.09)</u> | <u>168,506.25</u> | <u>168,937.00</u> | <u>99.75%</u> | <u>430.75</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|------------------------------------|----------------|--------------------------|---------------|----------------------|
| 14 - CHRISTMAS IN THE PARKS | | | | |
| Assets | | | | |
| | 14-1000 | Consolidated Cash Equity | <u>477.86</u> | |
| | Total Assets | | <u>477.86</u> | |
| | | | | <u><u>477.86</u></u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|------------------------------------|----------------|----------------------------------|-------------------|----------------------|
| 14 - CHRISTMAS IN THE PARKS | | | | |
| Fund Balance | | | | |
| | 14-2900 | Unreserved Fund Balance-CIP | 1,724.04 | |
| | | Total Fund Balance | <u>1,724.04</u> | |
| | | Total Revenue | 4,370.75 | |
| | | Total Expenses | <u>5,507.93</u> | |
| | | Current Year Increase (Decrease) | (1,246.18) | |
| | | Fund Balance Total | 1,724.04 | |
| | | Current Year Increase (Decrease) | <u>(1,246.18)</u> | |
| | | Total Fund Balance/Equity | <u>477.86</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>477.86</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 14 - CHRISTMAS IN THE PARKS | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|------------------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| Not Categorized | 0.00 | 458.34 | (458.34) | 4,370.75 | 5,500.00 | 79.47% | 1,129.25 |
| Revenue Totals | 0.00 | 458.34 | (458.34) | 4,370.75 | 5,500.00 | 79.47 % | 1,129.25 |
| Expense Summary | | | | | | | |
| Not Categorized | 0.00 | 458.34 | (458.34) | 5,507.93 | 5,500.00 | 100.14% | (7.93) |
| Expense Totals | 0.00 | 458.34 | (458.34) | 5,507.93 | 5,500.00 | 100.14 % | (7.93) |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 14 - CHRISTMAS IN THE PARKS | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|------------------------------------|-------------------------|-------------------------|--------------------|-----------------|------------------|----------------|---------------------|
| Not Categorized | | | | | | | |
| 14-35-4000 CIP FUNDRAISERS | 0.00 | 416.67 | (416.67) | 4,370.75 | 5,000.00 | 87.42% | 629.25 |
| 14-35-4001 CIP DONATIONS | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | 0.00% | 500.00 |
| Not Categorized Totals | <u>0.00</u> | <u>458.34</u> | <u>(458.34)</u> | <u>4,370.75</u> | <u>5,500.00</u> | <u>79.47%</u> | <u>1,129.25</u> |
| Revenue Totals | <u>0.00</u> | <u>458.34</u> | <u>(458.34)</u> | <u>4,370.75</u> | <u>5,500.00</u> | <u>79.47%</u> | <u>1,129.25</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 14 - CHRISTMAS IN THE PARKS | Current | Current | Budget | YTD | Annual | % Budget | Budget |
|--------------------------------------|--------------|---------------|-----------------|-----------------|-----------------|----------------|---------------|
| CHRISTMAS IN THE PARKS | Month Actual | Month Budget | Variance | Actual | Budget | Used | Remaining |
| 14-48-5801 CIP 8TH AVE PARK SUPPLIES | 0.00 | 166.67 | (166.67) | 2,317.68 | 2,000.00 | 115.88% | (317.68) |
| 14-48-5802 CIP BTW PARK SUPPLIES | 0.00 | 166.67 | (166.67) | 2,011.83 | 2,000.00 | 100.59% | (11.83) |
| 14-48-5803 CIP MAIN STREET PARK | 0.00 | 41.67 | (41.67) | 1,178.42 | 500.00 | 235.68% | (678.42) |
| 14-48-5804 Fundraising Supplies | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00% | 1,000.00 |
| CHRISTMAS IN THE PARKS Totals | 0.00 | 458.34 | (458.34) | 5,507.93 | 5,500.00 | 100.14% | (7.93) |
| Expense Totals | 0.00 | 458.34 | (458.34) | 5,507.93 | 5,500.00 | 100.14% | (7.93) |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|-------------------------|----------------|--------------------------|---------------|----------------------|
| 15 - Hotel-Motel | | | | |
| Assets | | | | |
| | 15-1000 | Consolidated Cash Equity | <u>119.28</u> | |
| | Total Assets | | <u>119.28</u> | |
| | | | | <u><u>119.28</u></u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|-------------------------|----------------|----------------------------------|---------|--------|
| 15 - Hotel-Motel | | | | |
| Fund Balance | | | | |
| | 15-2900 | Unreserved Fund Balance | 80.67 | |
| | | Total Fund Balance | 80.67 | |
| | | Total Revenue | 38.61 | |
| | | Total Expenses | 0.00 | |
| | | Current Year Increase (Decrease) | 38.61 | |
| | | Fund Balance Total | 80.67 | |
| | | Current Year Increase (Decrease) | 38.61 | |
| | | Total Fund Balance/Equity | 119.28 | |
| | | Total Liabilities & Fund Balance | | 119.28 |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 15 - Hotel-Motel | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|-------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| TAXES | 0.00 | 8.33 | (8.33) | 38.61 | 100.00 | 38.61% | 61.39 |
| Revenue Totals | 0.00 | 8.33 | (8.33) | 38.61 | 100.00 | 38.61 % | 61.39 |
| Expense Summary | | | | | | | |
| Not Categorized | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| Expense Totals | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00 % | 100.00 |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 15 - Hotel-Motel | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|-------------------------------|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|------------------------|-----------------------------|
| TAXES | | | | | | | |
| 15-31-4222 Tax: Hotel / Motel | 0.00 | 8.33 | (8.33) | 38.61 | 100.00 | 38.61% | 61.39 |
| TAXES Totals | 0.00 | 8.33 | (8.33) | 38.61 | 100.00 | 38.61% | 61.39 |
| Revenue Totals | 0.00 | 8.33 | (8.33) | 38.61 | 100.00 | 38.61% | 61.39 |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 15 - Hotel-Motel Administration | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|----------------------|----------------------|-----------------|------------|---------------|---------------|------------------|
| 15-41-5800 Grant-Expenditures | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| Administration Totals | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |
| Expense Totals | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00% | 100.00 |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|-----------------------------|----------------|--------------------------|-------------------|-------------------|
| 18 - TWDB Grant 2020 | | | | |
| Assets | | | | |
| | 18-1000 | Consolidated Cash Equity | 178,519.99 | |
| | 18-1999 | Cash in Combined Fund | (4,068.50) | |
| | Total Assets | | <u>174,451.49</u> | <u>174,451.49</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|-----------------------------|----------------|----------------------------------|-------------------|--------------------------|
| 18 - TWDB Grant 2020 | | | | |
| | | Total Revenue | 428,963.69 | |
| | | Total Expenses | <u>254,512.20</u> | |
| | | Current Year Increase (Decrease) | 174,451.49 | |
| | | Fund Balance Total | 0.00 | |
| | | Current Year Increase (Decrease) | <u>174,451.49</u> | |
| | | Total Fund Balance/Equity | <u>174,451.49</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>174,451.49</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 18 - TWDB Grant 2020 | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|-----------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| Revenue Summary | | | | | | | |
| GRANTS | 0.00 | 0.00 | 0.00 | 428,963.69 | 0.00 | 0.00% | (428,963.69) |
| Revenue Totals | 0.00 | 0.00 | 0.00 | 428,963.69 | 0.00 | 0.00 % | (428,963.69) |
| Expense Summary | | | | | | | |
| Not Categorized | 119,263.10 | 0.00 | 119,263.10 | 254,512.20 | 0.00 | 0.00% | (254,512.20) |
| Expense Totals | 119,263.10 | 0.00 | 119,263.10 | 254,512.20 | 0.00 | 0.00 % | (254,512.20) |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 18 - TWDB Grant 2020 | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|-----------------------------|-------------------------|-------------------------|--------------------|---------------|------------------|----------------|---------------------|
| GRANTS | | | | | | | |
| 18-37-4984 TWDB Grant | 0.00 | 0.00 | 0.00 | 428,963.69 | 0.00 | 0.00% | (428,963.69) |
| GRANTS Totals | 0.00 | 0.00 | 0.00 | 428,963.69 | 0.00 | 0.00% | (428,963.69) |
| Revenue Totals | 0.00 | 0.00 | 0.00 | 428,963.69 | 0.00 | 0.00% | (428,963.69) |

City of Teague
 Financial Statement
 As of May 31, 2020

6/2/2020 1:32 PM

| 18 - TWDB Grant 2020 TWDB Grant Expenditures | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|---|---------------------------------|---------------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 18-53-5246 Legal | 0.00 | 0.00 | 0.00 | 7,408.00 | 0.00 | 0.00% | (7,408.00) |
| 18-53-5807 TWDB Expenses | 119,263.10 | 0.00 | 119,263.10 | 247,104.20 | 0.00 | 0.00% | (247,104.20) |
| TWDB Grant Expenditures Totals | 119,263.10 | 0.00 | 119,263.10 | 254,512.20 | 0.00 | 0.00% | (254,512.20) |
| Expense Totals | 119,263.10 | 0.00 | 119,263.10 | 254,512.20 | 0.00 | 0.00% | (254,512.20) |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|--------------------------------|----------------|--------------------------|--------------------|--------------------|
| 19 - TX CDBG Grant 2020 | | | | |
| Assets | | | | |
| | 19-1000 | Consolidated Cash Equity | <u>(31,400.00)</u> | |
| | Total Assets | | <u>(31,400.00)</u> | <u>(31,400.00)</u> |

City of Teague
 Balance Sheet
 As of May 31, 2020

6/2/2020 1:37 PM

| Account Type | Account Number | Description | Balance | Total |
|--------------------------------|----------------|----------------------------------|--------------------|---------------------------|
| 19 - TX CDBG Grant 2020 | | | | |
| | | Total Revenue | 0.00 | |
| | | Total Expenses | <u>31,400.00</u> | |
| | | Current Year Increase (Decrease) | (31,400.00) | |
| | | Fund Balance Total | 0.00 | |
| | | Current Year Increase (Decrease) | <u>(31,400.00)</u> | |
| | | Total Fund Balance/Equity | <u>(31,400.00)</u> | |
| | | Total Liabilities & Fund Balance | | <u><u>(31,400.00)</u></u> |

City of Teague
 Financial Statement
 As of May 31, 2020

| 19 - TX CDBG Grant 2020 | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % of Budget | Budget Remaining |
|--------------------------------|----------------------|----------------------|-----------------|------------------|------------------|----------------|------------------|
| Expense Summary | | | | | | | |
| Not Categorized | 24,500.00 | 15,000.00 | 9,500.00 | 31,400.00 | 90,000.00 | 34.89% | 58,600.00 |
| Expense Totals | <u>24,500.00</u> | <u>15,000.00</u> | <u>9,500.00</u> | <u>31,400.00</u> | <u>90,000.00</u> | <u>34.89 %</u> | <u>58,600.00</u> |

City of Teague
 Financial Statement
 As of May 31, 2020

| 19 - TX CDBG Grant 2020 TX CDBG Grant 2020 Expenditur | Current Month Actual | Current Month Budget | Budget Variance | YTD Actual | Annual Budget | % Budget Used | Budget Remaining |
|--|-------------------------|-------------------------|--------------------|---------------|------------------|------------------|---------------------|
| 19-53-5808 TX CDBG Grant 2020 | 24,500.00 | 15,000.00 | 9,500.00 | 31,400.00 | 90,000.00 | 34.89% | 58,600.00 |
| TX CDBG Grant 2020 Expenditures Tota | 24,500.00 | 15,000.00 | 9,500.00 | 31,400.00 | 90,000.00 | 34.89% | 58,600.00 |
| Expense Totals | 24,500.00 | 15,000.00 | 9,500.00 | 31,400.00 | 90,000.00 | 34.89% | 58,600.00 |

City of Teague
 Consolidated Cash Report
 5/1/2020 to 5/31/2020

6/3/2020 10:01 AM

| Account # | Fund Description | Account Description | Beginning Balance | Increase | Decrease | Current Balance |
|---------------------------------|-------------------------|--------------------------|-------------------|------------|------------|-----------------|
| Consolidated Cash Equity | | | | | | |
| 01-1000 | COMBINED CASH FUND | Consolidated Cash Equity | 41,480.64 | 0.00 | 0.00 | 41,480.64 |
| 02-1000 | PAYABLE ALLOCATION FUND | Consolidated Cash Equity | 0.00 | 10,126.07 | 10,126.07 | 0.00 |
| 03-1000 | GENERAL FUND | Consolidated Cash Equity | 301,023.87 | 150,420.15 | 194,941.59 | 256,502.43 |
| 03-1049 | GENERAL FUND | Utility Cash Clearing | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-1066 | GENERAL FUND | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-1000 | TDHCA Home Program | Cash in Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1000 | UTILITY FUND | Consolidated Cash Equity | 1,347,960.92 | 166,525.40 | 75,940.75 | 1,438,545.57 |
| 05-1049 | UTILITY FUND | Utility Cash Clearing | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1066 | UTILITY FUND | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 06-1000 | AIRPORT FUND | Cash in Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-1000 | COURT'S SPECIAL FUNDS | Consolidated Cash Equity | 1,925.26 | 71.58 | 0.00 | 1,996.84 |
| 07-1049 | COURT'S SPECIAL FUNDS | Utility Cash Clearing | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-1066 | COURT'S SPECIAL FUNDS | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 08-1000 | Police Forfeiture Fund | Cash Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 09-1000 | ORCA Block Grant/USDA | Cash in Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-1000 | Interest & Sinking Fund | Consolidated Cash Equity | 6,204.14 | 0.00 | 0.00 | 6,204.14 |
| 11-1000 | Project Hwy 84 Fund | Cash in Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 12-1000 | New Highway 84 Fund | Cash in Combined Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 13-1000 | War on Drug Fund | Combined Cash | 0.00 | 0.00 | 0.00 | 0.00 |
| 14-1000 | CHRISTMAS IN THE PARKS | Consolidated Cash Equity | 477.86 | 0.00 | 0.00 | 477.86 |
| 14-1049 | CHRISTMAS IN THE PARKS | Utility Cash Clearing | 0.00 | 0.00 | 0.00 | 0.00 |
| 14-1066 | CHRISTMAS IN THE PARKS | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 15-1000 | Hotel-Motel | Consolidated Cash Equity | 119.28 | 0.00 | 0.00 | 119.28 |
| 15-1066 | Hotel-Motel | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 18-1000 | TWDB Grant 2020 | Consolidated Cash Equity | 297,783.09 | 0.00 | 119,263.10 | 178,519.99 |
| 19-1000 | TX CDBG Grant 2020 | Consolidated Cash Equity | (6,900.00) | 0.00 | 24,500.00 | (31,400.00) |

City of Teague
 Consolidated Cash Report
 5/1/2020 to 5/31/2020

6/3/2020 10:01 AM

| Account # | Fund Description | Account Description | Beginning Balance | Increase | Decrease | Current Balance |
|---|-----------------------------|--------------------------|---------------------|-------------------|-------------------|---------------------|
| Total Consolidated Cash Equity | | | <u>1,990,075.06</u> | <u>327,143.20</u> | <u>424,771.51</u> | <u>1,892,446.75</u> |
| | | | | | | |
| Cash in Bank - Consolidated Cash | | | | | | |
| 16-1000 | Court's Local Truancy | Consolidated Cash Equity | 0.00 | 0.00 | 0.00 | 0.00 |
| 17-1000 | Court's Jury Fund | Consolidated Cash Equity | 0.00 | 0.00 | 0.00 | 0.00 |
| 98-1000 | Consolidated Xpress Deposit | Consolidated Cash Equity | 0.00 | 0.00 | 0.00 | 0.00 |
| 98-1066 | Consolidated Xpress Deposit | Xpress Deposit Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1000 | Consolidated Cash | Cash in Combined Fund | 1,935,423.71 | 327,143.20 | 424,771.51 | 1,837,795.40 |
| Total Cash in Bank - Consolidated Cash | | | <u>1,935,423.71</u> | <u>327,143.20</u> | <u>424,771.51</u> | <u>1,837,795.40</u> |
| | | | | | | |
| Due to Other Funds | | | | | | |
| 16-2999 | Court's Local Truancy | Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 17-2999 | Court's Jury Fund | Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 98-2999 | Consolidated Xpress Deposit | Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-2999 | Consolidated Cash | Due to Other Funds | 1,935,423.71 | 327,143.20 | 424,771.51 | 1,837,795.40 |
| Total Due to Other Funds | | | <u>1,935,423.71</u> | <u>327,143.20</u> | <u>424,771.51</u> | <u>1,837,795.40</u> |

City of Teague
 Consolidated Cash Report
 5/1/2020 to 5/31/2020

6/3/2020 10:01 AM

| Account # | Fund Description | Account Description | Beginning Balance | Increase | Decrease | Current Balance |
|--------------------------------|-------------------------|-----------------------|--------------------|------------------|------------------|--------------------|
| Due to Consolidated Cash | | | | | | |
| 02-2000 | PAYABLE ALLOCATION FUND | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-2000 | GENERAL FUND | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2000 | UTILITY FUND | Consolidated Accounts | (11,842.96) | 43,504.08 | 43,354.46 | (11,693.34) |
| 07-2000 | COURT'S SPECIAL FUNDS | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-2000 | Interest & Sinking Fund | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 15-2000 | Hotel-Motel | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-2000 | TX CDBG Grant 2020 | Consolidated Accounts | 0.00 | 24,500.00 | 24,500.00 | 0.00 |
| Total Due to Consolidated Cash | | | <u>(11,842.96)</u> | <u>68,004.08</u> | <u>67,854.46</u> | <u>(11,693.34)</u> |

City of Teague
 Consolidated Cash Report
 5/1/2020 to 5/31/2020

6/3/2020 10:01 AM

| Account # | Fund Description | Account Description | Beginning Balance | Increase | Decrease | Current Balance |
|-----------------------------------|-----------------------|------------------------------|--------------------|-------------------|-------------------|--------------------|
| Due from Other Funds | | | | | | |
| 16-1999 | Court's Local Truancy | Old Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 17-1999 | Court's Jury Fund | Old Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1247 | Consolidated Cash | Due From TX CDBG Grant | 0.00 | 24,500.00 | 24,500.00 | 0.00 |
| 99-1248 | Consolidated Cash | Due From Hotel/Motel | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1250 | Consolidated Cash | Due From Utility Fund | (6,825.89) | 61,380.92 | 61,231.30 | (6,676.27) |
| 99-1251 | Consolidated Cash | Due From Courts Special Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1252 | Consolidated Cash | Due From Interest & Sinking | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1253 | Consolidated Cash | Due From Payable Allocation | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1254 | Consolidated Cash | Due From Christmas In the | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-1258 | Consolidated Cash | Due from General Fund | 4,912.56 | 32,696.69 | 32,696.69 | 4,912.56 |
| 99-2100 | Consolidated Cash | Accrued Payroll | (9,929.63) | 50,573.53 | 50,573.53 | (9,929.63) |
| 99-2492 | Consolidated Cash | Due to TX CDBG Grant 2020 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Due from Other Funds | | | (11,842.96) | 169,151.14 | 169,001.52 | (11,693.34) |

Accounts Payable - Consolidated Cash

| | | | | | | |
|---|-----------------------------|-----------------------|--------------------|------------------|------------------|--------------------|
| 16-2000 | Court's Local Truancy | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 17-2000 | Court's Jury Fund | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 98-2000 | Consolidated Xpress Deposit | Consolidated Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 99-2000 | Consolidated Cash | Consolidated Accounts | (11,842.96) | 68,004.08 | 67,854.46 | (11,693.34) |
| Total Accounts Payable - Consolidated Cash | | | (11,842.96) | 68,004.08 | 67,854.46 | (11,693.34) |

Agenda Item

9. NEW BUSINESS

- a. Discussion and possible action on approving a contractor and bid for mowing contract services to begin on October 1, 2020 and continue until September 30, 2021.

Agenda Item

9. NEW BUSINESS

- b. Discussion and possible action on authorizing the Public Works Director and City Administrator to draft and seek sealed proposals for a new fuel and credit card system for the Teague Municipal Airport.

Agenda Item

9. NEW BUSINESS

- c. Discussion and possible action on the Teague Economic Development Corporation's request for the City of Teague to take back the Old City Hall Property.

Teague EDC Board met and acted on giving the Old City Hall Property back to the City of Teague. If not accepted by the Teague Board of Aldermen, the two boards will need to schedule another meeting to discuss removing some of the nonrequired stipulations that are outlined in the deed.

Theresa Bell

From: EDC President <presidenttedc@gmail.com>
Sent: Thursday, June 4, 2020 1:27 PM
To: Theresa Bell
Subject: City of Teague Agenda

Can you please add to the Agenda for the EDC of Teague

Asking the City of Teague to take back the Old City Hall.

If you have any questions please let me know.

Thanks

--

Stephanie Burns

President

Economic Development of Teague -

Please note that any correspondence, such as e-mail or letters, sent to Teague EDC staff or EDC officials may become a public record and made available for public/media review.

ATTENTION PUBLIC OFFICIALS:

A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.

Agenda Item

9. NEW BUSINESS

- d. Discussion and possible action on approving Resolution 2020-06-15, rescinding prior Resolution No. 2018-04-16; authorizing payment of a hiring incentive of \$2,000, with two payments to be made in the amount of \$1,000 at the end of Field Training and \$1,000 at the end of one-year completion; to Texas Commission on Law Enforcement (TCOLE) Certified Peace Officers, who are hires as Teague Police Officers.

RESOLUTION NO. 2020-06-15

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS (“CITY”), RESCINDING PRIOR RESOLUTION 2018-04-16; AUTHORIZING PAYMENT OF A HIRING INCENTIVE OF \$2,000; WITH TWO PAYMENTS TO BE MADE IN THE AMOUNT OF \$1,000 AT THE END OF FIELD TRAINING AND \$1,000 AT THE END OF ONE-YEAR COMPLETION; TO TEXAS COMMISSION ON LAW ENFORCEMENT (TCOLE) CERTIFIED PEACE OFFICERS, WHO ARE HIRED AS TEAGUE POLICE OFFICERS

WHEREAS, it is in the best interest of the Citizens of Teague to have a fully staffed Police Department; and

WHEREAS, the Police Department has experienced a chronic and long-term staffing shortage; and

WHEREAS, the City at a prior meeting of the Board of Alderman on April 16, 2018 approved Resolution No. 2018-04-16, *Authorizing Payment Of A Hiring Incentive Of \$2,000; With Two Payments To Be Made In The Amount Of \$1,000 At The End Of Field Training And \$1,000 At The End Of One-Year Completion; To Texas Commission On Law Enforcement (TCOLE) Certified Peace Officers, Who Are Hired As Teague Police Officers*; and

WHEREAS, the Teague Police Department is currently fully staffed with TCOLE Certified Peace Officers.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS, THAT:

SECTION 1. That the Board of Aldermen of the City of Teague rescinds Resolution No. 2014-04-16.

SECTION 2. Should any of the clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

SECTION 3. This Resolution shall be effective from and after its passage.

PASSED AND APPROVED by the Board of Aldermen of the City of Teague, Texas, on this 15th day of June 2020.

James Monks, Mayor

ATTEST:

Theresa Bell, City Administrator / Secretary

Rescinded

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS, AUTHORIZING PAYMENT OF A HIRING INCENTIVE OF \$2,000; WITH TWO PAYMENTS TO BE MADE IN THE AMOUNT OF \$1,000 AT THE END OF FIELD TRAINING AND \$1,000 AT THE END OF ONE-YEAR COMPLETION; TO TEXAS COMMISSION ON LAW ENFORCEMENT (TCOLE) CERTIFIED PEACE OFFICERS, WHO ARE HIRED AS TEAGUE POLICE OFFICERS

WHEREAS, it is in the best interest of the Citizens of Teague to have a fully staffed Police Department; and

WHEREAS, the Police Department has experienced a chronic and long-term staffing shortage; and

WHEREAS, other recruiting efforts have proven insufficient to achieve full staffing within the Police Department; and

WHEREAS, applicants who are already licensed by the Texas Commission on Law Enforcement as certified Peace Officers can be released from Field Training more quickly; and

WHEREAS, competing law enforcement agencies within Freestone County and state wide are using hiring incentives to attract applicants.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS, THAT:

SECTION 1. That the Board of Aldermen of the City of Teague hereby authorizes the payment of \$2,000 in two payments of \$1,000 each, one at the completion of field training and one at the completion of one-year, to applicants who hold a Peace Officer license issued by the Texas Commission on Law Enforcement and who are hired as Police Officers, with payment made upon successful completion of the Field Training Program.

SECTION 2. The City Administrator is hereby authorized to execute any documents and take any necessary action in order to complete the hiring incentive agreement.

SECTION 3. Should any of the clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

SECTION 4. This Resolution shall be effective from and after its passage.

PASSED AND APPROVED by the Board of Aldermen of the City of Teague, Texas, on this 16th day of April, 2018.

Marilyn Michaud
Marilyn Michaud, Mayor Pro Tempore

ATTEST:


Theresa Prasil, City Administrator / Secretary

Agenda Item

9. NEW BUSINESS

- e. Discussion and possible action approving a TML Health Benefit Pool Plan for the 2020-2021 Renewal Year; and authorize the City Administrator to execute the agreement.



MEDICAL COST PROJECTION

6/7/2020 9:43 PM

Teague
06/07/20

MEMBER OPTION

4% Increase

| Current Plan | 2019-2020 Current Rates | 2020-2021 Renewal New Rates |
|-----------------|----------------------------|--------------------------------|
| | P85-75-17.5-Mac A\$30 OV | P85-75-17.5-Mac A\$30 OV |
| | 80% / 50% | 80% / 50% |
| | PPO | PPO |
| | \$750 In Ded | \$750 In Ded |
| | \$1,000 Out Ded | \$1,000 Out Ded |
| | \$1,750 In OOP | \$1,750 In OOP |
| | \$30 OV | \$30 OV |
| | Mac A\$30 OV | Mac A\$30 OV |
| EE | \$554.36 | \$576.54 |
| EE + Spouse | \$1,125.34 | \$1,170.36 |
| EE + Child(ren) | \$975.68 | \$1,014.72 |
| EE + Family | \$1,635.34 | \$1,700.76 |

New Plan Options
2020-2021

| | Option 1 | Option 2 | Option 3 | Option 4 |
|-----------------|--|--|--|--|
| | 1.6% Decrease | 4.32% Decrease | 3.69% Decrease | 8.45% Decrease |
| | Copay-750-3K ER | Copay-750-4K ER | Copay-1K-3K ER | Copay-1K-5K ER |
| | 80% / 50% | 80% / 50% | 80% / 50% | 80% / 50% |
| | PPO | PPO | PPO | PPO |
| | \$750 In Ded | \$750 In Ded | \$1,000 In Ded | \$1,000 In Ded |
| | \$1,500 Out Ded | \$1,500 Out Ded | \$2,000 Out Ded | \$2,000 Out Ded |
| | \$3,000 In OOP | \$4,000 In OOP | \$3,000 In OOP | \$5,000 In OOP |
| | \$0 Tela Health Copay | \$0 Tela Health Copay | \$0 Tela Health Copay | \$0 Tela Health Copay |
| | \$30 OV/\$45 SP/\$75 UC/\$250 ER Copay | \$30 OV/\$45 SP/\$75 UC/\$250 ER Copay | \$30 OV/\$45 SP/\$75 UC/\$250 ER Copay | \$30 OV/\$45 SP/\$75 UC/\$250 ER Copay |
| | Mac A Rx Plan | Mac A Rx Plan | Mac A Rx Plan | Mac A Rx Plan |
| EE | \$545.48 | \$530.42 | \$533.90 | \$507.50 |
| EE + Spouse | \$1,107.32 | \$1,076.74 | \$1,083.80 | \$1,030.20 |
| EE + Child(ren) | \$960.06 | \$933.54 | \$939.68 | \$893.20 |
| EE + Family | \$1,609.14 | \$1,564.70 | \$1,574.98 | \$1,497.08 |

Please sign & date option chosen:

| | | | |
|---------------------------|---------------------------|---------------------------|---------------------------|
| Option 1 | Option 2 | Option 3 | Option 4 |
| _____ Signature / Date | _____ Signature / Date | _____ Signature / Date | _____ Signature / Date |

THIS DOES NOT COMPLETE THE RERATE PROCESS. YOU WILL NEED TO SIGN THE MEMBER OPTION AND DO ONE OF THE FOLLOWING BY 06/30/2020:

1. Scan an image of the signed member option and email it to sandy.erwin@tmlhb.org, or
 2. Fax the signed member option to (512) 719-8302, attn: Sandy Erwin
- THEN A NEW RERATE NOTICE WILL BE GENERATED AND MAILED TO YOU. THE RERATE SHEET MUST BE SIGNED AND RECEIVED IN AUSTIN BY 07/07/2020 FOR THE NEW BENEFITS AND RATES TO BE EFFECTIVE FOR 10/01/2020.

Agenda Item

9. NEW BUSINESS

- f. Discussion and possible action on approving the 2020-2021 TML Health Benefits Pool Flexible Spending Arrangement Service Agreement; and authorize the City Administrator to execute the agreement.

TML Health Benefits Pool

Flexible Spending Arrangement Service Agreement

This FLEXIBLE SPENDING ARRANGEMENT SERVICE AGREEMENT (“Agreement”) for plan administrator services between City of Teague, (“Plan Sponsor”) and TML MultiState Intergovernmental Employee Benefits Pool d/b/a TML Health Benefits Pool (“TML Health” or “Plan Administrator”) is effective as of 10/1/2020.

W I T N E S S E T H:

Section I - The Plan

- 1.1 The Plan Sponsor has adopted an Employee Flexible Spending Arrangement (“FSA” or the “Plan”) under Section 125 of the Internal Revenue Code. This Plan is offered to all eligible employees who are qualified by employment status.
- 1.2 The Plan Participants are the employees enrolled in the Plan.
- 1.3 All contributions to the Plan shall be deposited in the name of the Plan with a Bank designated by the Plan Administrator subject to approval of the Plan Sponsor if requested by the Plan Sponsor.
- 1.4 The Plan Sponsor agrees that a healthcare expense reimbursement arrangement is a health plan under Title II of the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The Plan Sponsor agrees that it is the Plan Sponsor's, and not the Plan Administrator's, responsibility to ensure that its healthcare expense reimbursement arrangement plan, if any, is compliant with all relevant sections of HIPAA Title II or any other law.

Section II - The Plan Administrator

- 2.1 The Plan Administrator shall provide consulting services and shall assist the Plan Sponsor in the administration of the FSA.
- 2.2 The Plan Administrator shall have the full responsibility for maintaining accounts for each eligible person electing to participate in the Plan. The Plan Administrator shall arrange for eligible claims payments from funds deposited by the Plan Sponsor as directed by their participating employees. The claims payments shall be made by the Plan Administrator by issuing a check or draft to the participant upon the Plan Bank Account, if such account is provided for this purpose, in an amount equal to the qualified charges from the submitted claim. The claims submitted by the Plan Participants shall be paid within ten days of receipt by the Plan Administrator.
- 2.3 To the extent that information is available to the Plan Administrator, Plan Administrator shall assist the Plan Sponsor in sending information to Plan Sponsor so that Plan Sponsor may prepare any report, tax return or similar papers required by state or the federal government pertaining to the operation or management of the Plan. The ultimate responsibility for filing any governmental document shall be with the Plan Sponsor.

- 2.4 The Plan Administrator shall render periodic reports to each Plan Participant, which shall include the following:
 - a. Receipts of the Participant's Plan Contributions;
 - b. Disbursement of Plan Contributions through claims payments; and
 - c. Statements of (a) and (b) above shall automatically be provided each Participant following the submission and payment of a qualified claim.
- 2.5 The Plan Administrator shall prepare a Plan Document for the FSA. The Plan Sponsor shall assume the responsibility of obtaining legal review of the Plan Document.
- 2.6 Unless otherwise provided, the Plan Administrator is authorized to do all the things necessary or convenient to carry out the terms and purposes of the Plan.

Section III - Procedure for Making and Payment of Claims for Benefits from the Fund

- 3.1 Any Plan Participant may make application for benefits from the Plan as provided by the Plan upon the form or forms provided by the Plan Administrator. The Plan Participant shall fully and truthfully complete such application for benefits and the applicant shall supply all such pertinent information including copies of paid receipts, as may be required under the Section 125 rules and specified by the Plan Administrator.
- 3.2 The Plan Administrator shall accept copies of any application for benefits made in the appropriate manner shall duly investigate and verify the statements made on the application and determine benefit eligibility. If the facts as stated in such application entitle the covered person to receive payment of benefits from the Plan, the Plan Administrator shall forthwith arrange for the proper payment.
- 3.3 Claim filings shall be mailed/faxed to the person or department designated by the Plan Administrator. If appropriate, claims could be submitted through the debit card transaction. Claims checks are processed each week. During the last month, eligible claims of any amount shall be processed by the Plan Administrator.
- 3.4 All Plan benefits processed by the Plan Administrator shall be mailed to the qualified Plan Participant within ten (10) days of approval.

If the Plan Administrator finds that the Plan Participant is not entitled to a claim payment under the Plan, the claim application shall be denied, all or in part, and returned to the Plan Participant with the Plan Administrator's reason for denial. The Plan Participant may appeal a denial by the Plan Administrator to the Plan Sponsor. The Plan Sponsor's determination is final and conclusive.
- 3.5 The Plan Administrator shall not be liable for any failure or refusal to pay or honor any application for benefits made pursuant to this Agreement; and to the extent allowed by law, the Plan Administrator must be indemnified by the Plan Sponsor for any liability related to its duties herein, and shall be reimbursed by the Plan Sponsor for any expense, loss, damage, or legal fees incurred by the Plan Administrator in defending any claims or demands made against the Plan Sponsor, the Plan Administrator or the Plan. This paragraph will not apply for any loss due to the gross negligence or willful misconduct of the Plan Administrator.

Section IV - Costs of Administrator

- 4.1 The Plan Administrator shall be entitled to a fee or fees for its service to the Plan and, under this Agreement, the fee shall be paid in the form of an advance start-up costs, a pass through of printing or printing preparation costs and Monthly Service Fee.

Section V – Duties of the Plan Sponsor

- 5.1 As of the effective date of this Agreement, the Plan Sponsor shall provide the Plan Administrator with a complete list of all eligible Plan Participants. The Plan Sponsor shall arrange for enrollment meetings and, with the Plan Administrator's assistance, complete Plan enrollment.
- 5.2 The Plan Sponsor shall collect funds in accordance with authorized payroll reductions or deductions and shall remit these monies to the Plan Administrator on a monthly (or pay period) basis.
- 5.3 The Plan Sponsor shall forward the appropriate service fees to the Plan Administrator on the first of each calendar month or in conjunction with the monthly plan fund collections.
- 5.4 The Plan Sponsor shall assist in the enrollment of eligible employees in the Plan, notify the Plan Administrator of any change of eligibility, cooperate with the Plan Administrator with regard to proper claim settlement, transmit to the Plan Administrator proper claim settlement and transmit to the Plan Administrator all inquiries pertaining to the Plan.
- 5.5 The Plan Sponsor shall be responsible for filing any documents required by the Internal Revenue Service (“IRS”).
- 5.6 The Plan Sponsor limits contributions to the Plan to \$2,000.00 per employee, unless otherwise specified below the signature line on this agreement.

Section VI – Duration and Termination of the Agreement

- 6.1 This Agreement may be terminated by the Plan Sponsor or the Plan Administrator by prior written notice of intention to terminate given to the other party, to be effective as of an annual plan anniversary date. Said written notice shall be given not less than thirty (30) days prior to such termination. The thirtieth (30th) day shall coincide with the last day of a calendar month. The Plan Administrator may also terminate this Agreement following the termination of any medical, dental, or vision coverage provided by the Plan Administrator to the Plan Sponsor, to be effective upon ten (10) days’ written notice sent to the Plan Sponsor, effective on the date specified in the notice. The Additional Contract Documents referenced in Section 8.7 may be amended by Notice of Renewal for each renewal Plan Year or by Notice of Mid-Year Plan Amendments. In the event any such Additional Contract Document is amended, said amended document will be attached to this Agreement and incorporated by reference to said document. All obligations of the Plan Administrator related to the relevant rights of the covered Participant to payments of benefits from the Plan will be terminated and extinguished on the effective date of termination given in the notice whether or not the claim for such benefits arose prior to or following the termination of this Agreement. Absent a prior written notice of termination this Agreement will annually renew on the effective date set forth at inception. In no case shall termination by the Plan Administrator relieve the Plan Sponsor of its obligation to maintain the Plan.

Section VII - Qualifications

- 7.1 To qualify the Plan Sponsor must have on file a current Interlocal Agreement with the TML Health Benefits Pool. The Plan Sponsor must have ten percent (10%) of the eligible employees participate in the Plan. Should these qualifications not be met, or maintained, the Plan Administrator may terminate this Agreement pursuant to Section VI.

Section VIII - Miscellaneous Provisions

- 8.1 In the event of resignation or inability to serve as the Plan Administrator, the Plan Sponsor may appoint a successor.
- 8.2 If during the operation of the Plan, the United States Government, the government of any state or any instrumentality or either shall assess any tax against the Plan and the Plan Administrator is required to pay such tax, the Plan Administrator shall report the payment to the Plan Sponsor who will reimburse the Plan Administrator for such tax or assessment.
- 8.3 Plan Administrator shall incur no tax liability to the Plan Sponsor or to an employee or dependent of the Plan Sponsor for any administrative errors, or any other act or failure to act not directly connected with processing and payment of claims as provided in this Agreement, except where the tax liability is caused solely by the Plan Administrator. To the extent allowed by law, the Plan Sponsor shall hold Plan Administrator harmless from and indemnify it against any and all liability, claims, damages (including punitive or consequential damages), costs, expenses, or fees (legal or otherwise) incurred or paid in connection therewith which might be asserted by the Plan, the Plan Sponsor's employees, or other persons for which the Plan Administrator would not be liable to the Plan Sponsor as set forth above.
- 8.4 Where the context of the Agreement requires, the singular shall include the plural and the masculine gender shall include the feminine.
- 8.5 This Agreement may be amended by the Plan Sponsor and the Plan Administrator at any time by mutual written consent of said parties.
- 8.6 The Plan Sponsor hereby is designated the agent for service of legal process on behalf of the Plan, in its principal office.
- 8.7 Additional Contract Documents

The following attachments are additional contract documents:

1. Attachment 1 – Flexible Spending Arrangement Plan Document
2. Attachment 2 – Schedule of Fees
3. Attachment 3 – Not Applicable
4. Attachment 4 – Flexible Spending Arrangement – Carryover Service Addendum
5. Attachment 5 – Flexible Spending Arrangement Forms

IN WITNESS WHEREOF, the Plan Sponsor and the Plan Administrator have executed this Flexible Spending Arrangement Service Agreement this _____ day of _____, 20_____.

Healthcare Limitation amounts are limited to \$ 2,000.00.

[Employer's limit for participant contributions may be an amount up to federal maximum amount of \$ 2,750.00, effective 1/1/2020.]

The Section 125 FSA Plan Year is from: 10/1/2020 to 9/30/2021.

TML Health

City of Teague

Jennifer Hoff

Print name

Print Name

Signature

Signature

Executive Director

Title

Title

Date

Date

APPROVED AS TO FORM:

Leah Simon, General Counsel

Attachment 1

Flexible Spending Arrangement Plan Document

Introduction

The Plan Sponsor recognizes that many employees in today's work force are faced with childcare expenses, as well as certain medical or healthcare expenses that are not fully covered by your health benefit program.

To assist employees with these expenses, we are offering you the opportunity to participate in the Plan Sponsor Dependent Care Account and Unreimbursed Healthcare Spending Account Plans. These Plans are part of the Plan Sponsor Section 125 Flexible Spending Arrangement (“FSA” or “Plan Sponsor Plan”). These FSA Account plans allow you to pay for dependent care and healthcare expenses that are not or cannot be reimbursed by your health benefit program, such as the monthly contributions, deductibles and the benefit percentage that is your responsibility, with before-tax dollars. This Plan Sponsor Plan offers you the opportunity to make contributions to FSA Accounts to cover these expenses with before-tax moneys.

You will be reimbursed for childcare expenses and unreimbursed healthcare expenses from your FSA accounts as you present your claims for payment.

We have written this booklet with as few technical terms as possible, so that you will be aware of your benefit rights. Every effort has been made to make the booklet as complete and accurate as possible. However, if any conflict should arise between this booklet and these plans, the terms of the plans will govern.

Plan Sponsor will be happy to supply you with any additional information so that you will have a complete understanding of the benefits.

General Information

Name and Type of Plan and Fiscal Year

The names of the plans available in the FSA are: (1) the Plan Sponsor Dependent Care Account, and (2) the Plan Sponsor Unreimbursed Healthcare Reimbursement Account Plan. The Dependent Care Account is a plan authorized under Section 129 of the Internal Revenue Code. The Unreimbursed Healthcare Reimbursement Account is authorized under Sections 105 & 125 of the Internal Revenue Code. These plans are provided under the Plan Sponsor Plan, which is an authorized Internal Revenue Code Section 125 Cafeteria Plan.

Administration of the Plan

The Plan Sponsor is the Member. The Plan Administrator is TML Health Benefits Pool.

Agents for Service of Process

Legal service of process may be made on the Plan Sponsor.

Amendments to, or Termination of, the Plan

The Plan Sponsor Plan may be modified, amended or terminated in whole or in part, at any time by the Plan Sponsor or its designee.

Flexible Benefit Plan

A flexible benefits plan is a benefit designed to increase employee's spendable income by reducing their taxes. Internal Revenue Code Section 125 allows employers to provide three basic types of flexible benefits plans to their employees.

1. Premium Conversion plan
2. Dependent Care Spending Account
3. Unreimbursed Healthcare Spending Account

How the Program Works

These flexible benefits plans let you set aside part of your pay on a *before-tax* basis to:

1. Pay certain insurance premiums through the **Pre-tax Premium Conversion Option**;
2. Set up an **Unreimbursed Healthcare Reimbursement Account** to pay certain medical, dental, vision and hearing care expenses not covered by insurance (Unreimbursed Healthcare Account standard maximum \$2,750 per year [Patient Protection Affordable Care Act] or a lower amount established by the employer); and
3. Set up a **Dependent Care Account** to pay eligible childcare and dependent care expenses while you and your spouse (if married) are at work. Yearly maximum is \$5,000 (or \$2,500) for married employees who file separate returns). These options are explained in more detail in the sections to follow.

What are Before-Tax Dollars?

The before-tax dollars you contribute to this program is money that is *never* taxed for federal income tax and social security tax purposes. Basically, the program reduces your taxable income.

Participating in flexible benefits plans will not affect your other benefits or your employment contract (if applicable). They will continue to be based on your actual income. Your W-2 form, however, will show a reduced amount of pay according to your Pre-tax Premium Conversion and Reimbursement Account elections.

Eligibility

You are eligible for the flexible benefit plans for premium conversion, dependent care and/or unreimbursed healthcare expenses on the Plan Sponsor Plan's effective date if you are eligible to receive other employee benefits from your employer. You will have the opportunity to make before-tax contributions to each of the flexible benefit plans. You can make your elections by completing the election form or the online enrollment form.

Changes in Eligibility

You will cease to be eligible for the participation in the Plan Sponsor Plan if the following occurs:

1. the plan terminates,
2. you are no longer an eligible employee of the Plan Sponsor, or

3. you elect to revoke your elections because you qualify for leave under the Family and Medical Leave Act of 1993 (FMLA).

If you revoke your eligibility under the provisions of FMLA and then return to work you may reinstate your elections on the same terms as prior to the leave. If you are no longer an eligible employee of the Plan Sponsor, you must elect COBRA continuation of coverage and promptly pay 102% of your contracted contribution in order to access any benefit balance for claims incurred after the date of your termination.

Choosing a Deposit Amount

When you enroll in the Plan Sponsor Plan, you must specify the amount of your income you want deducted, on a pre-tax basis for the Dependent Care Spending Account and/or Unreimbursed Healthcare Spending Account. Your employer will administer the Pre-Tax Premium Conversion Plan for you. Equal payroll deductions will be taken from each paycheck during the plan year. The Unreimbursed Healthcare Spending Account contributions are established by the employer with a standard maximum amount of \$2,750 per year (as of January 2020 and thereafter).

Restrictions on Changing Your Deposit Amounts

You may not change or revoke your elections during the Plan Year except as prescribed in federal regulations. Those qualifying events include, but are not limited to the following circumstances:

1. Change in legal marital status, including marriage, divorce or legal separation, death of spouse or annulment.
2. Change in the number of dependents including birth, adoption and placement for adoption or death of a dependent.
3. Change in employment status, including commencement or termination of employment of the employee, spouse or dependent.
4. Change in work schedule including an increase or decrease in the number of hours of employment by employee, spouse, or dependent including a switch from full-time to part-time status, a strike or lockout, or commencement or return from an unpaid leave of absence.
5. The dependent satisfies or ceases to satisfy the requirements for dependents. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, or any similar circumstances as provided under the accident or health plan under which the employee receives coverage.
6. A change in the place of residence or work site of the employee, spouse or dependent.
7. An employee who is eligible, but not enrolled, for coverage under the terms of the plan (or a dependent of such an employee if the dependent is eligible, but not enrolled for coverage under such terms) may enroll for coverage under the terms of the plan within sixty (60) days of loss of coverage, due to loss of eligibility, under Medicaid or a State Children's Health Insurance Program (SCHIP).
8. If the dependent child is dropped by SCHIP (State Children's Health Insurance Program).
9. If the employee, spouse or dependent become entitled to Medicare or Medicaid, the employee may elect to cancel the coverage on the employee, spouse or dependent.
10. If the plan receives a Qualified Medical Child Support Order (QMED) pertaining to an employee's dependent, an employer may elect to change the election without the consent of the employee.
11. If the plan sponsor significantly changes either the cost of coverage or the coverage itself during the year, participants may change their benefit election as a result.

12. If FMLA applies to the employer, it applies to the Flex plan. An employee requesting leave under FMLA may revoke his or her existing Flex plan. However, if the employer pays the employee's share of the contribution, the employee may not revoke coverage.
13. If an employee loses health coverage while on FMLA or protected leave the employee must make a required payment for the employer to reinstate the employee's coverage upon request. An employee on FMLA leave has the same rights as other employees to take advantage of the change in family status rule. During the FMLA period, payment of contributions must continue without regard to leave. FMLA requirements do not apply to non-health benefits such as life insurances or dependent care provided through the Flex plan. If the employee fails to make a scheduled payment, the employer may make the payment on the employee's behalf and recoup it after the employee returns from leave using the "catch-up" rules.
14. Substantial decrease in the medical providers available in the PPN, reduction of benefits for a specific type of medical conditions or treatment and/or similar reduction of loss of coverage.
15. If covered individual transitions from paid to a non-paid daycare service.
16. Cessation of required contributions.
17. Any other change of status allowed under the regulations of the Internal Revenue Service.
18. If an employee's hours of employment drop to under thirty (30) hours per week, regardless of whether the drop in hours results in a loss of eligibility under the group health plan, the employee may prospectively revoke the group health plan provided the revocation corresponds with enrollment of the employee and any dependents who were also covered in another plan that provides minimum essential coverage. The new coverage must be effective no later than the first day of the second month following the date coverage is revoked.
19. If a group health plan's plan year is non-calendar, an employee may revoke coverage mid-plan year to enroll in a marketplace plan during the market place open enrollment period. The effective date of the revocation must be 12/31 and the employee must show enrollment of himself/herself and any dropped dependents in a marketplace plan the following 1/1.

If one of the above circumstances does occur during the plan year, you have **thirty one (31) days** from the occurrence to change or revoke your elections. **The change in coverage must be consistent with the qualifying event (QE)**. Plan Administrator has the right to request documentation of changes.

Benefits subject to COBRA Continuation of Coverage may include: medical, health reimbursement coverage in conjunction with the medical, dental, vision, prescription and/or the Flexible Spending benefits. FSA Accounts include Unreimbursed Healthcare Spending Accounts and Dependent Care Accounts.

Separation from Service

An employee who terminates employment and later returns to work cannot rejoin the FSA plan for the balance of the Plan Year.

Forfeiture of Benefits

You forfeit any amount of dependent care reimbursement benefits and unreimbursed healthcare spending account benefits if a claim for reimbursement is not provided to the Plan Administrator within ninety (90) days after the last day of participation in the Plan. Upon such forfeiture, your Dependent Care Reimbursement Account or Unreimbursed Healthcare Spending Account shall be reduced to zero (0). At the discretion of the Plan sponsor, forfeitures of benefits under the Plan may be reallocated to Participants in any reasonable manner. Forfeitures of benefits may also be applied toward the cost of administering the Plan. Forfeited benefits shall become the sole property of the Plan Sponsor.

In the event your employment terminates during the Plan Year, you have ninety (90) days after the last day of participation in the Plan to submit incurred expenses. All employee and dependent coverage will terminate on the **earliest** of the end of the month your employment terminates or the end of the month in which you cease to be an active, full-time Employee.

The Plan will make a qualified reservist distribution of any available funds in the Unreimbursed Healthcare Spending Account pursuant to the Heroes Earnings Assistance and Relief Tax of 2008 (26 U.S.C.A. 125(h)) upon written request of the qualified reservist.

No Transfer between Accounts

IRS rules do not allow any transfer of funds between dependent care accounts and unreimbursed healthcare spending accounts. Separate accounts must be mandated for medical expense reimbursement and dependent care reimbursement.

Reimbursements

Dependent care and any unreimbursed healthcare spending account expenses not submitted as a medical claim will be reimbursed by completing a claim form and attaching the appropriate documentation or by the adjudication of the recurring expense. Claims are processed and checks mailed weekly.

FSA Account Statements

Each time a flex check is sent to the enrollee it is accompanied with a statement indicating the account balance. A statement is also sent to the employee ninety (90) days prior to the end of the flexible benefit plan year indicating the spending account balance.

Active Duty Reservist

If the Plan Sponsor considers a call to active duty “**unpaid leave**” this will be a “qualifying event” to drop dependent coverage and the employee can reinstate the flexible spending plan when they return to work.

If the Plan Sponsor considers a call to active duty “**paid leave**” this will not be considered a “qualifying event” and the employee cannot change their flexible spending contributions. In other words, the employee’s pay will be reduced by the same amount as it was before being called to active duty.

The Effect of the Plan on Other Benefits

Some of the benefits provided by the Plan Sponsor Plan (e.g., pension benefits, group life insurance benefits) are determined on the basis of your earnings. For the purpose of these benefits, the Plan provided by the Plan Sponsor, will be based on your earnings before any salary reduction contributions to the FSA Account plans are taken into account.

Under present law, your earnings for the purpose of determining your Social Security benefits and FICA taxes do not include salary reduction contributions under the Plan Sponsor Plan, including salary reduction contributions to these FSA Account plans. In almost all cases, the value of the FICA, Federal and state income tax savings to you will exceed the reduction in your eventual Social Security benefits.

Further information on this subject is available from the Plan Sponsor.

Claims Information

Payment of Paper Claims

In order to receive reimbursement for an eligible claim for dependent care or unreimbursed healthcare expenses, you must complete the form supplied to you by your employer. This form may require you to submit additional information pertaining to your claims, such as a signed statement from your physician for healthcare services received.

All payments for eligible claims will be reimbursed within ten (10) business days of receipt. If claims remain at the end of the Plan Year for which there are no remaining funds in your account to reimburse you, these claims will **not** be paid, carried over or charged against the balance in your account in any subsequent Plan Year. **You will not be reimbursed for these excess claims.**

- **All payments for claims will be made directly to you and not any provider of service.**

Payment of Debit Card Claims

In order to receive reimbursement for an eligible claim the card can only be used at merchants and service providers that have approved merchant category codes related to healthcare, such as physician, pharmacies, dentists, vision care offices, hospitals, and other merchant code providers.

Premium Conversion Plan

The Premium Conversion Plan allows you to pay for healthcare contributions, which you pay and are payroll deducted by your employer, on a pre-tax basis and reduce your taxable income. Examples are the contributions for dependent medical, dental or vision coverage. Also included are premiums for optional employee life, but not dependent life. It is like getting an instant tax refund every payday. In fact, many employees may even increase their take-home pay just by participating in this option.

Note: A maximum of \$50,000 basic and/or optional life can be claimed on a pre-tax basis. Any group life insurance in excess of \$50,000 is taxable and must be paid with after tax dollars. Employee salary reductions for the excess coverage are not taken into account when determining the amount to include in an employee's taxable income for the excess coverage.

Once enrolled, you may not change your election or pre-tax payroll deductions for the remainder of the Plan Year unless there is a IRS qualifying event.

Unreimbursed Healthcare Spending Account

The Unreimbursed Healthcare Spending Account reimburses an employee's pledge amount not to exceed the employer's unreimbursed healthcare spending amount limit to a standard maximum of \$2,750 per plan year (January 2020 and thereafter).

This maximum amount for unreimbursed health has no effect on the dependent care flex benefit. The dependent care flex benefit will remain at \$5,000 (or \$2,500 in married and filing separately). If the employee at any time becomes covered under a Qualified High Deductible Health Plan ("HDHP"), as prescribed by Section 223 of the Internal Revenue Code) with an accompanying health savings account ("HSA") then the FSA will automatically convert from a general purpose FSA to a post-deductible FSA for any amounts incurred when the HDHP is in effect. This means that expenditure for non-preventive medical costs will not be paid until the deductible for the HDHP has been met, and then only to the extent that those costs exceed the deductible.

What Expenses are Eligible for Reimbursement?

Only medical expenses that are not covered by your medical insurance and that are allowable by the IRS may be reimbursed from your account. Expenses for your dependents are included as long as that person is a dependent as defined by the IRS.

Included is an alphabetical list of items that are encountered frequently by persons utilizing FSA Accounts. Some of these items may be reimbursed, and some may not; a brief note indicating which category the item falls into follows each item.

How to Get Reimbursed

Claiming your before-tax dollars to pay covered expenses is an easy process. In addition, the medical care must be provided during the Plan Year for which you have set up your account.

Your expenses will be reimbursed up to the amount you have pledged for the year in your Unreimbursed Healthcare Spending Account. The total yearly amount is available for reimbursement as soon as the Plan Year starts and the expense incurred.

Step 1

Paper Claim

When you have a covered medical expense, obtain a receipt showing the date of service and the service provided (you do not have to pay for the service before submitting it for reimbursement).

Before applying for reimbursement, submit any medical bills covered by insurance as you normally would to any insurance company that covers you or your dependents. IRS allowable expenses not reimbursable by insurance can then be submitted for reimbursement. If the service is covered under another insurance policy, submit a copy of the Explanation of Benefits from that insurance company along with a Flex Reimbursement Form for reimbursement (A copy of the form is included in this booklet).

If you are enrolled in both an Unreimbursed Healthcare Spending Account and a Health Savings Account, your Unreimbursed Healthcare Spending Account will not reimburse you for any allowable expenses applied toward satisfaction of your medical plan deductible. If you are enrolled in a Health Savings Account, expenses applied toward your medical plan deductible can be reimbursed only under your Health Savings Account. Except, if your medical plan deductible is more than the minimum deductible established by

federal law for a qualified high-deductible health plan, after you have satisfied the minimum deductible required under federal law, either your Unreimbursed Healthcare Spending Account or your Health Savings Account may be used to reimburse expenses applied to your deductible that exceed the federally-established minimum.

Debit Card Claims

Each participating employee certifies upon enrollment for each Plan Year thereafter that the card will only be used for eligible medical care expenses of the employee, the employee's spouse and dependents. The employee also certifies that any expense paid with the card has not been reimbursed and that the employee will not seek reimbursement under any other plan covering health benefits.

Substantiating Procedures for Debit Card Claims

The employer establishes the following procedures for substantiating claimed medical expenses after the card is used.

First, if the dollar amount of the transaction at a healthcare provider equals the dollar amount of the copayment for that service under the accident or health plan the charge is fully substantiated without the need for submission of receipt. This notice expands the copayment match substantiation method to include as automatic substantiations certain matches of multiple copayments in specific dollar amounts, and the dollar amount of the transaction at a healthcare provider (as identified by its merchant category code) equals an exact multiple of not more than five (5) times the dollar amount of the copayment for the specific service. Under this method, the merchant system must collect and download the inventory control of the purchase.

Second, the Administrator permits automatic reimbursement without further review of recurring expenses that match expenses previously approved as to amount, provider and time period.

Third, if the merchant, service-provider, or other independent third-party merchant at the time and point-of-sale provides information to verify the Administrator (including electronically by e-mail) that the charge is for a medical expense. The charge is fully substantiated without the need for submission of a receipt or further review.

All other charges to the card are treated as conditional pending confirmation of the charge by the submission of additional third-party information, such as receipt.

Step 2

Mail your completed reimbursement claim form and documentation to:
TML Health Benefits Pool | PO Box 140167 | Austin, Texas 78714-0167
Fax: (512) 719-6505 or (512) 719-6520

Step 3

You will receive an FSA account reimbursement check made out to you and mailed to your home address. Claims are paid within ten (10) working days from the date of receipt.

COBRA Continuation of Coverage (COC) Rights

Introduction

You're getting this notice because you have recently gained coverage under a group health plan (the Plan). This notice has important information about your right to COBRA Continuation of Coverage (COC), which is a temporary extension of coverage under the Plan. This notice explains COBRA Continuation of Coverage, when it may become available to you and your family and what you need to do to protect the right to receive it. When you become eligible for COBRA Continuation of Coverage, you may also become eligible for other coverage options that may cost less than COBRA Continuation of Coverage.

The right to COBRA Continuation of Coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA Continuation of Coverage can become available to you and other members of your family when your group health coverage would otherwise end. For more information about your rights and obligations under the Plan and under federal law, you should review the Plan booklet or contact TML Health Benefits Pool, 1821 Rutherford Lane, Suite 300, Austin, Texas 78754 or by telephone (800) 282-5385.

You may have other options available to you when you lose group health coverage

For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. By enrolling in coverage through the Marketplace, you may qualify for lower costs on your monthly premiums and lower out of pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse's plan), even if that plan generally doesn't accept late enrollees.

What is COBRA Continuation of Coverage?

COBRA Continuation of Coverage is a continuation of Plan coverage when it would otherwise end because of a life event. This is also called a "qualifying event." Specific qualifying events are listed later in this notice. After a qualifying event, COBRA Continuation of Coverage must be offered to each person who is a "qualified beneficiary." You, your spouse and your dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA Continuation of Coverage may be required to pay for coverage depending on the policy of your Employer.

If you're an employee, you'll become a qualified beneficiary if you lose your coverage under the Plan because of either one of the following qualifying events:

1. Your hours of employment are reduced; or
2. Your employment ends for any reason other than your gross misconduct.

If you're the spouse of the employee, you'll become a qualified beneficiary if you lose your coverage under the Plan because of any of the following qualifying events:

1. Your spouse dies;
2. Your spouse's hours of employment are reduced;
3. Your spouse's employment ends for any reason other than his or her gross misconduct;
4. Your spouse becomes entitled to Medicare benefits (under Part A, Part B and/or Part C); or
5. You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because of any of the following qualifying events:

1. The parent-employee dies;
2. The parent-employee's hours of employment are reduced;
3. The parent-employee's employment ends for any reason other than his or her gross misconduct;
4. The parent-employee becomes entitled to Medicare benefits (Part A, Part B and/or Part C);
5. The parents become divorced or legally separated; or
6. The child stops being eligible for coverage under the Plan as a "dependent child."

Any decision of whether an Employee was terminated because of gross misconduct will be made by the Employer. The Employer may not change its decision on whether or not a termination was for gross misconduct later than the forty-fifth (45th) day after the date employment terminated or the date a COBRA Continuation of Coverage election notice was mailed to the employee, whichever is earlier. Any determination of gross misconduct shall be based on events that occurred prior to the termination of employment.

Sometimes, filing a proceeding in bankruptcy under Title 11 of the United States Code can be a qualifying event. If a proceeding in bankruptcy is filed with respect to your Employer, and that bankruptcy results in the loss of coverage for any retired employee covered under the Plan, the retired employee will become a qualified beneficiary. The retired employee's spouse, surviving spouse and dependent children will also become qualified beneficiaries if bankruptcy results in the loss of their coverage under the Plan.

Please note that COBRA Continuation of Coverage does not include any life benefits. If you had voluntary life coverage, you may convert it to an individual policy within thirty-one (31) days of your qualifying event. Contact your Employer's human resources office for more information and conversion forms.

When is COBRA Continuation of Coverage available?

The Plan will offer COBRA Continuation of Coverage to qualified beneficiaries only after TML Health Benefits Pool has been notified that a qualifying event has occurred. The Employer must notify TML Health Benefits Pool of the following qualifying events:

1. The end of employment or reduction of hours of employment;
2. Death of the employee;
3. Commencement of a proceeding in bankruptcy with respect to the Employer; or
4. The employee's becoming entitled to Medicare benefits (under Part A, Part B and/or Part C).

You must give notice of some Qualifying Events

For all other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you must notify TML Health Benefits Pool within sixty (60) days after the qualifying event occurs. You must provide notice to: TML Health Benefits Pool, 1821 Rutherford Lane, Suite 300, Austin, Texas 78754 or by telephone (800) 282-5385.

How is COBRA Continuation of Coverage provided?

Once TML Health Benefits Pool receives notice that a qualifying event has occurred, COBRA Continuation of Coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA Continuation of Coverage. Covered employees may elect COBRA Continuation of Coverage on behalf of their spouses, and parents may elect COBRA Continuation of Coverage on behalf of their children.

COBRA Continuation of Coverage is a temporary continuation of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (Part A, Part B and/or Part C), your divorce or legal separation or a dependent child's losing eligibility as a dependent child, COBRA Continuation of Coverage lasts for up to a total of thirty-six (36) months. When the qualifying event is the end of the employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than eighteen (18) months before the qualifying event, COBRA Continuation of Coverage for qualified beneficiaries other than the employee lasts until thirty-six (36) months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare eight (8) months before the date on which his employment terminates, COBRA Continuation of Coverage for his spouse and children can last up to thirty-six (36) months after the date of Medicare entitlement, which is equal to twenty-eight (28) months after the date of the qualifying event (thirty-six (36) months minus eight (8) months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA Continuation of Coverage generally lasts for only up to a total of eighteen (18) months. There are three (3) ways in which this eighteen (18) month period of COBRA Continuation of Coverage can be extended.

Active Duty Reservists extension of COBRA Continuation of Coverage

If covered by the Plan as an employee at the time of call to active duty, active duty reservists or guard members and their covered dependents can maintain eligibility on the Plan for up to twenty-four (24) months as prescribed by and subject to the terms and conditions of the Uniformed Services Employment and Reemployment Rights Act (USERRA). The date on which the person's absence begins is the qualifying event for COBRA Continuation of Coverage (COC) to be offered to the reservist or guard member.

If a fire fighter or police officer is called to active duty for any period, the Employer must continue to maintain any health, dental, or life coverage received on the date the fire fighter or police officer was called to active military duty until the Employer receives written instructions from the fire fighter or police officer to change or discontinue the coverage. Such instruction shall be provided no later than sixty (60) days following the Qualifying Event. If no such instruction is given, then coverage will terminate on the sixty-first (61st) day, which shall then become the Qualifying Event for COBRA Continuation of Coverage purposes. Eligibility will meet or exceed requirements of USERRA and/or regulatory compliance.

In administering this coverage, TML Health Benefits Pool will follow the time guidelines of COBRA Continuation of Coverage under 42 U.S.C.A.300bb-1 *et seq.* To qualify for this coverage, the employee must give written notice to the Employer within sixty (60) days of the qualifying event. The Employer member must notify TML Health Benefits Pool that an employee has been called to active duty and submit a copy of the Employer member's active reservist policy to TML Health Benefits Pool.

Disability extension of COBRA Continuation of Coverage

If you or anyone in your family covered under the Plan is determined by Social Security to be disabled and you notify TML Health Benefits Pool within sixty (60) days of that determination, you and your entire family may be entitled to receive up to an additional eleven (11) months of COBRA Continuation of Coverage for a total maximum of twenty-nine (29) months. The disability must start at some time before the sixtieth (60th) day of COBRA Continuation of Coverage and must last at least until the end of the eighteen (18) or twenty-four (24) month period of COBRA Continuation of Coverage. You may contact TML Health Benefits Pool about a disability determination at 1821 Rutherford Lane, Suite #300, Austin, Texas 78754 or by telephone (800) 282-5385.

Second Qualifying Event extension of COBRA Continuation of Coverage

If your family experiences another qualifying event while receiving eighteen (18) or twenty-four (24) months of COBRA Continuation of Coverage, the spouse and dependent children in your family can get up to eighteen (18) additional months of COBRA Continuation of Coverage, for a maximum of thirty-six (36) months, if TML Health Benefits Pool is properly notified about the second qualifying event. This extension may be available to the spouse and any dependent children getting COBRA Continuation of Coverage if the employee or former employee dies, becomes entitled to Medicare benefits (Part A, Part B and/or Part C) gets divorced or legally separated, or if the dependent child stops being eligible under the Plan as a dependent child. This extension is available only if the second qualifying event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

Are there other coverage options besides COBRA Continuation of Coverage?

Yes. Instead of enrolling in COBRA Continuation of Coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA Continuation of Coverage. You can learn more about many of these options at <http://www.healthcare.gov>.

Adding Dependents

If you are a COBRA Continuation of Coverage participant, you have the same rights to add dependents to your COBRA Continuation of Coverage as an active covered employee. For example, you may add dependents to your COBRA Continuation of Coverage within thirty-one (31) days of marriage or sixty (60) days of the birth, adoption or placement for adoption of a child. Also, you may add dependents to your COBRA Continuation of Coverage during your Employer's Open Enrollment. However, these dependents who were not covered under the Plan before your qualifying event occurred are not qualified beneficiaries and do not have individual COBRA Continuation of Coverage rights, except for children added within sixty (60) days of birth, adoption or placement for adoption. Children added to your COBRA Continuation of Coverage within sixty (60) days of birth, adoption or placement for adoption are qualified beneficiaries and have their own COBRA Continuation of Coverage rights.

If you have questions

Questions concerning your Plan or your COBRA Continuation of Coverage rights should be addressed to the contact or contacts identified below. State and local government employees seeking more information about their rights under COBRA Continuation of Coverage, the Health Insurance Portability and Accountability Act (HIPAA) and other laws affecting group health plans, can contact the U.S. Department of Health and Human Services' Centers for Medicare and Medicaid Services at:

- https://www.cms.gov/CCIIO/Programs-and-Initiatives/Other-Insurance-Protections/cobra_fact_sheet.html; or
- <https://www.cms.gov/CCIIO/Resources/Forms-Reports-and-Other-Resources/index.html#COBRA>

Keep Your Plan Informed of Address Changes

In order to protect your family's rights, you should keep TML Health Benefits Pool informed of any changes in addresses of family members. You should also keep a copy, for your records, of any notices you send to your Employer and TML Health Benefits Pool.

Protecting Your Health Information

A Federal law called Health Insurance Portability and Accountability Act of 1996 (HIPAA), requires the Plan Sponsor of an Unreimbursed Healthcare Spending Account to protect the privacy and security of you and your dependent's health information. The Plan Sponsor and the Plan Administrator take their responsibilities to protect your health information seriously. The Plan Administrator will use and disclose individually identifiable health information only when needed to pay claims submitted for reimbursement under the Unreimbursed Healthcare Spending Account, when needed to administer the Unreimbursed Healthcare Spending Account or when required by law. HIPAA prohibits the Plan Sponsor from using or disclosing any health information from the Unreimbursed Healthcare Spending Account for employment-related actions and decisions, or for the administration of any other employee benefit plan of the Plan Sponsor.

The Plan Sponsor has administrative, physical and technical safeguards in place to protect the privacy of health information. The Plan Sponsor will notify you regarding privacy breaches per Health and Human Services requirements.

In addition to restrictions on how the Plan Sponsor and Plan Administrator may use and disclose individually identifiable health information, HIPAA gives you and your covered dependents certain rights. These rights include the right to access your health information, to amend (or correct) your health information and to receive an accounting of certain disclosures of your health information.

The Plan Sponsor is required to maintain a notice of its privacy practices that explains fully how the Plan Sponsor and its business associates, including the Plan Administrator, may use and disclose your health information and your rights under the Privacy Rule. If you have not received a copy of the Plan Sponsor's notice of privacy practices for your Unreimbursed Healthcare Spending Account, contact the Plan Sponsor.

Dependent Care Reimbursement Account

You may set aside money in your Dependent Care Reimbursement Account to pay childcare expenses up to a maximum of \$5,000 or \$2,500 per year for married employees who file separate tax returns. Maximum benefits notwithstanding any other provision of this Plan, no Participant shall receive Dependent Care Reimbursement Benefits in excess of \$5,000 (or \$2,500 in the case of a married Participant filing a separate Federal income tax return) in a calendar year. An eligible expense must enable the employee (and spouse, if married) to be gainfully employed or to look for gainful employment. Special limitations to this account include the following:

- If you are married, your spouse must be employed in a paying job, a full-time student for five (5) months in the year, or disabled.
- The maximum age for eligible children is through age twelve (12). Other dependents (such as children age thirteen (13) and over, parents or spouse) can receive care if they are disabled or cannot otherwise care for themselves because of physical or mental impairments.
- Tuition for private school is not an eligible expense; only Pre-Kindergarten tuition expenses incurred for a day care type facility will be accepted.
- The child or other dependent receiving the care must live in your home and must be claimed as a dependent on your Federal Income Tax Return.
- You must pay a "qualified person" to care for your eligible dependents at your home, at a licensed day care center, at a day camp, or at another location (except overnight camps). A "qualified person"

providing dependent care does not include any of your children under age nineteen (19) or any other person whom you claim as a dependent.

- You must file a Form 2441 with the IRS, including the name, address and taxpayer identification number of the person or organization, providing the dependent care services.

Money from this account will pay your eligible childcare expenses tax-free. Of course, you may be able to claim tax credit for child and dependent care costs. The credit can be claimed when you file your income tax return. For more information about the tax credit, refer to IRS publication 503 – *Child and Dependent Care Expenses*. The tax credit can be claimed for any expenses not paid through your Dependent Care Reimbursement Account, but you cannot use the tax credit *and* the Dependent Care Reimbursement Account for the *same* expenses.

Why You Should Budget Carefully

It is important that you budget carefully when taking advantage of the Dependent Care Reimbursement Account. The same tax law that permits this benefit also specifies that any money that is left in your account at the end of the plan year must be forfeited. Your account balance cannot be transferred to your Unreimbursed Healthcare Spending Account or carried forward to the next year. However, you will have ninety (90) days after the end of the plan year to claim dependent care expenses incurred in the *previous* plan year before any unused balance is forfeited.

Even if you should over budget and have some money remaining unused in your account, you may still benefit due to the amount of your tax savings.

Once Enrolled, You May Not Change Your Election for the remainder of the Plan Year unless a qualifying event occurs.

How to Get Reimbursed

Claiming your before-tax dollars to pay covered childcare expenses is an easy process. In addition, the childcare must be provided *during* the plan year for which you have set up your account. The recurring expense form may be used for an automated dependent care reimbursement.

Your expenses will be reimbursed up to the amount in your Dependent Care Reimbursement Account. You will be reimbursed for the remainder of your expenses as money is deposited into your account on the first of each month.

Step 1

When you have a covered childcare expense, obtain a bill or receipt once dependent care has been incurred. This is your documentation for the expense. This documentation must include the name of the child/children the care was provided for along with the date the care was provided and the amount charged. If a bill or receipt is not available, your childcare provider can document your expense using the Statement of Certification provided at the bottom of the dependent care reimbursement form or the covered participant may execute a recurring expense form which requires the childcare provider's signature.

Step 2

Fill out the dependent care reimbursement claim form and if appropriate, a recurring expense form. (A copy of the form is included in this booklet.) Be sure to attach proper documentation for the expense to the form. Documentation includes one of the following:

- Bill
- Receipt
- Statement of Certification

Step 3

Mail your completed reimbursement claim form and documentation to:

TML Health Benefits Pool | PO Box 140167 | Austin, Texas 78714-0167

Fax: 512-719-6505

Step 4

The covered participant will receive an FSA Account reimbursement check made out to the covered participant and mailed to the home address.

Claims are paid within ten (10) working days from the day of receipt.

A cafeteria plan may include a “spend-down” provision allowing employees who ceased participation (e.g., because of termination of employment) to be reimbursed for eligible dependent care expenses from the dependent care account through the end of the plan year.

Typical Eligible Medical or Medical-Related Expenses

The following, while not intended to be complete, illustrates medical or medical-related expenses, which may be eligible as part of the Flexible Benefits plan under Internal Revenue Service (IRS) Code Section 213 rules. The list originates from a database of more than 55,000 health and beauty aid items that is continually updated with new product introductions and discontinuations. For complete details, please refer to IRS <http://www.irs.gov> publication 502 – *Medical and Dental Expense*.

Eligibility Status Definitions

Eligible products include over the counter products that are for medical care and are primarily for medical purposes. They include medicines or products that diagnose, alleviate or treat existing or imminent injuries, illnesses or medical conditions. These drugs and products are not cosmetic in nature, or merely beneficial to general health or used for personal hygiene. As a general rule, most of these products are of short-term use but some do treat chronic medical conditions. Qualified medical expenses include those expenses compliant with federal tax deductions under Section 213(d) as outlined by the Internal Revenue Service.

Not Included as Eligible Products for Approval Dual-Purpose

Some products are considered dual-purpose. These products may have both a medical purpose and a personal/cosmetic or general health purpose. In order to be considered eligible, they must be used to treat a medical condition and cannot be used to improve or maintain general health unless prescribed by a physician to treat a specific illness, condition, or injury. These products may be eligible for reimbursement, but require a letter of medical necessity from a licensed healthcare professional stating the specific diagnosis or medical condition, the specific over the counter medicine recommendation to treat the condition and documentation of the product and cost.

Eligible Over the Counter (OTC)

Eligible products include OTC products that are for medical care and are primarily for a medical purpose. They include products (other than OTC medicines or drugs) that diagnose, alleviate or treat existing or imminent injuries, illnesses or medical conditions. As a general rule, most of these products are of short-term use but some do treat chronic medical conditions. Qualified medical expenses include those over-the-counter items compliant with federal tax rules under IRS Code Section 213(d) as outlined by the Internal Revenue Service. In these cases, the expense would not have been paid “but for” the disease or illness. An expense is not deductible as medical care if the taxpayer would have paid the expense even in absence of a medical condition. The user does not need to provide a statement from a medical provider or indicate a diagnosis in order to receive reimbursement. Taxes, shipping and surcharge/convenience fees (as permitted by law and card brand/network regulations) directly associated with the purchase of an eligible product can be included.

Prescribed Drugs and Medicines, including Prescribed Over the Counter (OTC)

Drugs and medicines prescribed by a licensed medical professional and dispensed in accordance with state laws including the generation of a Prescription Number are considered Eligible by the IRS. This includes OTC Drugs and medicines other than dual-purpose. Since the prescription serves as the determination of medical eligibility in a merchant location with a properly configured Pharmacy and IIAS POS system, no additional checks are required. These items will not be listed on the Eligible Products list due to their separate processing rules.

Dual-Purpose

Some products are considered dual-purpose. These products may have both a medical purpose and a personal hygiene, cosmetic or general health purpose. In order to be considered eligible, they must be used to treat a medical condition and cannot be used to improve or maintain general health unless prescribed by a physician to treat a specific illness, condition, or injury. These products may be eligible for reimbursement, but require a letter of medical necessity from a licensed healthcare professional stating the specific diagnosis or medical condition, the specific OTC medicine recommendation to treat the condition, and documentation of the product and cost. Dual-purpose items will not be included in the SIGIS List.

Ineligible

Certain products that merely benefit general health or are for cosmetic/personal hygiene are not reimbursable. Typically, these are not referred to as medicines or drugs and are not recognized to treat a medical condition. Medical expenses that are not reimbursable under Section 213(d) of the federal tax code are ineligible. These include food supplements, toiletries, lotions and soaps, shampoos, vitamins and most herbal supplements.

PURSUANT TO SECTION 9003 OF THE PATIENT PROTECTION AND AFFORDABLE CARE ACT OF 2010, REIMBURSEMENTS FOR EXPENSES INCURRED FOR A MEDICINE OR A DRUG SHALL BE TREATED AS A REIMBURSEMENT FOR MEDICAL EXPENSES ONLY IF SUCH MEDICINE OR DRUG IS A PRESCRIBED DRUG (DETERMINED WITHOUT REGARD TO WHETHER SUCH DRUG IS AVAILABLE WITHOUT A PRESCRIPTION) OR IS INSULIN.

Abortion – Medical expenses associated with a legal abortion due to rape, incest or is life threatening to the mother, are reimbursable.

Acid controllers – Pepcid AC, Zantac, Prilosec (not included in eligible product list)

Acid reducer – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Pepcid AC, Zantax, Prilosec

Acne medication – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Clearasil, OXY (not included in eligible product list)

Acupressure treatments – Products that treat a medical condition are eligible. Weight-loss products are dual purpose.

Acupuncture – Medical expenses paid for acupuncture are reimbursable.

After-school care or extended day programs (supervised activities for children after the regular school program) – Will qualify if used to enable the employee and spouse to be gainfully employed. These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. However, educational expenses (e.g., tuition) will not qualify.

Agency fee – Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited (e.g., because the employee selects a different provider) will not qualify.

Air filter – If prescribed to treat a specific medical condition, this expense is reimbursable. *Also see Personal use items.*

Air purifier – To show that the expense is primarily for medical care, a prescription order recommending the item to treat a specific medical condition will be required.

Alcoholism and drug abuse – Medical expenses paid to a treatment center for alcohol or drug abuse are reimbursable. This includes meals and lodging provided by the center during treatment.

Alternative medicine – *See Naturopathy.*

Allergy medicine – Expenses to alleviate or treat injuries or sickness with a prescription. Alavert, Benadryl, Claritin, Sudafed

Allergy & sinus – Alavert, Benadryl, Claritin, Sudafed (not included in eligible product list)

Allergy pillows, mattress covers, air purifiers, filters, etc. – Treat allergies diagnosed by physicians.

Ambulance – Medical expenses paid for ambulance service are reimbursable.

Antacid – To alleviate or treat sickness with a prescription, includes gum liquid and tablets.

Anti-bacterial hand sanitizers – Purell, Nexcare, Germ-X personal use component; but for test must be established

Antibiotic products – Bacitracin, Neosporin, triple antibiotic ointment (not included in eligible product list)

Anti-diarrhea medication – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Imodium, Kaopectate (not included in eligible product list)

AntiGas – Gas-X, Phazyme with physician order

Antifungal (Foot) – Lamisil, Lotrimin (not included in eligible product list)

Antiparasitic treatments – Nix, Rid, lice treatments

Antiseptics & wound cleansers – Rubbing alcohol, peroxide, Epsom salt, betadine, hibiclens

Anti-itch lotion – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Caladryl, Lanacane, Sarna, hydrocortisone (not included in eligible product list)

Antiparasitic treatments – Nix, Rid, lice treatments (not included in eligible product list)

Antiseptic wash & wound care – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Rubbing alcohol, peroxide, Epsom salt, Betadine, Hibiclens (not included in eligible product list)

Antihistamine – To alleviate or treat sickness with prescription

Application fee – Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited (e.g., because the employee selects a different provider) will not qualify.

Artificial limb – Medical expenses paid for an artificial limb are reimbursable.

Artificial teeth – *See Medical aids.*

Aspirin – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Assisted living – *See Custodial Care and Elder Care.*

Attendant – *See Nursing services.*

Au pair – Amounts paid to an au pair to care for a qualifying individual may qualify as dependent care assistance expenses. In addition, an up-front fee paid to employ the au pair may qualify as a child-care expense if it is an expense that must be paid in order to obtain the related care, but it should not be reimbursed until care is provided.

Autoette – *See Wheelchair.*

Automobile – *See Car.*

Baby diapers – Huggies, Pampers, Pullups to treat juvenile incontinence or medical condition

Baby formulas/nutritionals – Pediasure, Progestimila specialty formulas/nutritionals are covered if medically necessary and authorized by medical practitioner. Only the excess cost between regular formula and the specialized formula may be eligible under an employer's plan.

Baby electrolytes and dehydration – Pedialyte, Enfalyte baby electrolytes and dehydration

Baby rash ointments & creams – Desitin, Aveeno Baby includes petroleum jelly merchandized and marketed for baby rash (not included on eligible product list)

Baby teething pain – Baby Orajel, Anbesol Baby Oral Gel (not included in eligible product list)

Babysitting and child care – These expenses are not reimbursable under a health FSA, even if the care allows a parent to get medical care. *Also see Dependent care expenses.*

Backup or emergency care – Will qualify if used to enable the employee and spouse to be gainfully employed and other applicable conditions are met.

Bandages – Medical supplies such as bandages used to cover torn skin.

Before-school care – *See After-school care.*

Benzocaine swabs – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Birth control pills – Medical expenses paid for birth control pills prescribed by a doctor are reimbursable. Morning-after pill, female contraceptives, spermicidal foam (not included in eligible product list)

Boarding school – Generally will not qualify.

Boric acid powder – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Braille books and magazines – Medical expenses for the cost of Braille books and magazines for use by a visually impaired person that is more than the price for regular books and magazines are reimbursable.

Breast augmentation – Expenses related to breast augmentation (such as implants or injections) are not reimbursable because the procedure is cosmetic in nature. However, medical costs related to the removal of breast implants that are causing a medical problem are reimbursable.

Breast pump and breast feeding supplies – Prescribed breast pump and breast feeding supplies used for the convenience of the mother is reimbursable. Breast Pump (cost or rental fee), Breast Pump Parts (pump valve, replacement tubing piston unit, diaphragms, pump body, flange, shield), Storage Bottles, Storage Bags, Gel Pads, Nursing Pads, Nipple Shields, Nursing Pillows and Covers, Nursing Bras, Bra Shields, and Coolers, Conversion Kits, Areola Stimulator, Car Adapter

Breast reconstruction surgery – Medical expenses related to breast reconstructive surgery are reimbursable only if physician substantiates that the procedure is due to medical necessary surgery (due to an illness or disease).

Breast reductions – Medical expenses related to breast reduction surgery are reimbursable only if a physician substantiates that the procedure is medically necessary and not for cosmetic purposes (that is, to prevent or treat an illness or disease).

Bronchial asthma inhalers – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Broncholidator/Expectorant tablets – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Bunion and blister treatment – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Cancer insurance – *See Supplemental insurance policies.*

Capital expenses – If their main purpose is medical care, capital expenses paid for special equipment installed in a participant's home or for improvements to the home are reimbursable. For further details, see discussion under the heading, "Capital Expenses" found later in this booklet.

Car – Medical expenses are reimbursable for special hand controls and other special equipment installed in a car for the use of a person with disabilities. Also, the amount by which the cost of a car specially designed to hold a wheelchair exceeds the cost of a regular car is a reimbursable medical expense. However, the cost of operating a specially equipped car is not reimbursable (*see Transportation*).

Chair – The cost of a reclining chair purchased on the advice of a physician to alleviate a heart, back or other condition is reimbursable.

Childcare – *See Dependent care expenses.*

Childbirth classes – Expenses for childbirth classes are reimbursable, but are limited to expenses incurred by the mother-to-be. Expenses incurred by a "coach" – even if that is the father-to-be are not reimbursable. To qualify as medical care, the classes must address specific medical issues, such as labor, delivery procedures and breathing techniques.

Chiropractor – Expenses paid to a chiropractor for medical care are reimbursable.

Christian Science practitioners – Medical expenses paid to Christian Science practitioners are reimbursable.

Church of Scientology – See *Scientology “audits”*.

Clinic – Medical expenses for treatment at a health clinic are reimbursable.

COBRA premiums – COBRA premiums may not be reimbursed through their health FSAs.

Coinsurance amounts – Medical coinsurance amounts and deductibles are reimbursed.

Cold medicine – Alleviate or treat injuries or sickness with a prescription.

Cold relief syrup – See *Cold medicine*.

Cold relief tablets – See *Cold medicine*.

Cold sore medication – Includes fever blister medication; Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Only medicated products are covered.

Commuting costs – See *Trips*.

Compression hosiery – Jobst, TED, Futuro including diabetic socks; may be reimbursed for cost in excess cost over regular hose and socks

Contact lenses – See *Vision care*.

Condoms – Condoms are eligible for reimbursement.

Contraceptives – Condoms (with and without spermicide), Trojan, Durex, Lifestyle (Excludes drugs and medicines which require a prescription.)

Cord blood storage – Cord blood storage for a healthy baby should not be reimbursed through an FSA. Cord blood is not stored to do things that constitute “medical care,” but instead to be available to potentially provide medical care in the future – if necessary. If, however, the child has a specific medical condition that the cord blood is intended to treat, then storage should be a reimbursable expense.

Corn and callus removal medication – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011

Cosmetic surgery – Medical expenses for cosmetic surgery are reimbursable if the surgery is necessary to improve a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or disfiguring disease. However, medical expenses paid for other cosmetic surgery are not reimbursable under a health FSA. This applies to any procedure that is directed at improving the patient’s appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease. For example, face lifts, hair transplants, hair removal (electrolysis) and liposuction generally are not deductible. If there is a concern that a medical or dental surgery could be considered cosmetic, a doctor’s certification should be obtained explaining how the procedure meaningfully promotes the proper function of the body or prevents or treats an illness or disease. This will help ensure that the claim is reimbursable.

Cotton balls – Only sterile cotton balls are eligible, non-sterile are considered dual purpose.

Cough, cold & flu dietary supplements – Airborne, hall’s Defense, Germ Defense Alka Seltzer Immunity products that are merely dietary supplements and marketed as such, including those claiming to “support the immune system” (i.e. Airborne), are not covered (dual). Cold preventative products which are “proven to lessen the severity” or “reduce the duration” of colds or flu are covered. These include homeopathic, natural products, some herbals and some forms of zinc.

Cough drops – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Cough syrup – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Crutches – Medical expenses paid to buy or rent crutches are reimbursable.

Custodial care – Will qualify only if (1) such expenses are not attributable to medical service; (2) the person in custody is a qualifying individual [other than a qualifying child under age thirteen (13)], and (3) the qualifying individual spends at least eight (8) hours each day in the employee's household.

Dancing lessons, swimming lessons, etc. – Dancing lessons, swimming lessons, etc., are not reimbursable even if they are recommended by a doctor.

Day camp – The cost of a day camp or similar program to care for a qualifying individual may qualify, even if the day camp specializes in particular activities. Summer school expenses are considered primarily educational rather than for care and will not qualify. Note that, depending on the circumstances, a day camp may be considered a dependent care center.

Day care – See *Dependent care expenses*.

Deductibles – Medical insurance deductibles and coinsurance amounts under the employer's plan are reimbursable.

Dental repair – Temporary dental repair products are eligible.

Dental treatment – Medical expenses for dental treatment are reimbursable. This includes fees paid to dentists for X-rays, fillings, braces, extractions, dentures, etc. *Also see Cosmetic surgery.*

Denture adhesives, repair, and cleansers – Denture products and maintenance covered, includes PoliGrip, Benzodent, Plate Weld, and Efferdent.

Denture pain relief

Dependent care – Dependent care expenses (under Section 129, Internal Revenue Code) are not reimbursable under an Unreimbursed Healthcare Account, but may be reimbursable under a Dependent Care Spending Account.

Dependent care center – Will qualify if the center meets the requirement of Code 21(b)(2)(C) including compliance with all applicable laws and regulations. Note that depending on the circumstances, a day camp may be considered a dependent care center.

Diabetes Care – Testing (meters, strips, lancets, alcohols swabs), dosing (syringes, pens, etc.), glucose are eligible. OTC medicines and personal care are eligible or dual purpose.

Diabetes nutritionals – Glucerna, boost glucose to treat symptoms of diabetes when recommended by physician

Diabetes personal care & supplies – Include diabetes skin care, cough & cold, support socks and supplies. Personal care is generally not covered; must test or treat a specific symptom or condition of Diabetes.

Diabetes testing & aids – Ascensia, One Touch, insulin syringes, glucose products (includes glucose tabs/gels, testing and insulin related accessories

Diabetic supplies – Includes lancets, test strips and other supplies.

Diagnostic devices – Medical expenses for the cost of devices used in diagnosing and treating illness and disease. Thermometers, blood pressure monitors, cholesterol testing. *Example:* A diabetic patient may use a blood sugar test kit to monitor your blood sugar level. The cost may include the cost of the blood sugar test kit in your medical expenses. Drug and body fat testers are not covered.

Diagnostic products – Cholesterol screening, thermometers, blood pressure monitors, cholesterol testing. Includes devices that monitor, screen or test for the presence of disease, dysfunction of the body or for other medical conditions; drug, alcohol and body fat testers are dual-purpose.

Diapers – Juvenile Incontinence – Products marketed for juvenile incontinence only. Regular diapers and training pants are not eligible.

Diaper service – Payments for diapers or diaper services are not reimbursable unless they are needed to relieve the effects of a particular disease. Products marketed for juvenile incontinence only. Regular diapers and training pants are not eligible.

Dietary supplements – Essential fatty acids (fish oil), soy, enzymes, amino acids under narrow circumstances, they will be eligible if used to treat a medical condition or at-risk for illness diagnosed by physician, dietary supplement marketed in pain relief, cough & cold and antacids/laxative categories do not automatically qualify as a medical expense (i.e., Azo Cranberry, Airborne, Culturelle, etc.)

Diets – *See Special foods.*

Digestive aids – Lactaid, Lactase, Beano with physician order only

Disability – *See Braille books and magazines; Capital expenses; Car; Guide dog or other animal; Learning disability; Lifetime care; Mentally retarded, special home for; Personal use items; Schools, special; Television; Therapy; Transportation; and Wheelchair. Also see discussion under the heading “Capital Expenses” found later in this booklet.*

Disabled dependent care expenses – Medical expenses may include work related expenses for the purpose of taking a credit for dependent care. The requirement that at least eight (8) hours per day be spent in the employee’s household in order for care provided outside the employee’s household to qualify for reimbursement does not apply to a qualifying child under the age thirteen (13), whether or not the qualifying child is incapable of self-care. Any care outside the household must enable the employee and spouse to be gainfully employed.

Distilled water – If it serves a medical purpose.

Divorce – No, even when a doctor or psychiatrist recommends it.

Drug & alcohol testing kits – First check drug testing, alcohol breathalyzer. Diagnostics of illegal activities are not eligible.

Drug addictions – *See Alcoholism and drug abuse.*

Drug testing kits – Diagnostics of illegal activities are typically not covered.

Drugs – *See Medicines.*

Durable Medical Equipment – Wheel Chairs, Crutches, and Oxygen Machines can be included when manufacturer provides UPC; merchants can mark non-UPC tagged items as private label items

Ear care – Medicated ear drops, syringes, and ear wax removal

Ear piercing – Expenses for ear piercing are not reimbursable.

Ear plugs – Mack’s, Flent to treat medical condition (presence of middle/inner ear tubes) diagnosed by physician

Ear water-drying aid – If it serves a medical purpose.

Ear wax removal drops – If it serves a medical purpose.

Eczema cream – If it serves a medical purpose.

Egg donor fees and expenses – The Unreimbursed expense for egg donor fees for an attempted pregnancy. The agency fee for procuring the donor and coordinating the transaction between the donor and recipient, medical and psychological testing of the donor, and the legal fees for preparing a contract between the recipient and the donor are deductible medical expenses under Code Section 213.

Elastics/Athletic treatments – ACE, Futuro, elastic bandages, braces, hot/cold therapy, orthopedic supports & rib belts, etc. Waist shapers, tummy supports, work related back braces and products indicated as “Athletic” or “Sport” are not covered as they are considered dual purpose.

Elder care – Will qualify only if (1) such expenses are not attributable to medical services, (2) the elderly person is a qualifying individual; and (3) in the case of services provided outside the employee’s household, the person still regularly spends at least eight (8) hours each day in the employee’s household. Elder day care will often qualify, but around-the-clock care in a nursing home will not. Note that long-term care insurance cannot be offered under a cafeteria plan.

Electrolysis or hair removal – *See Cosmetic surgery.*

Employment-related expenses – Employment-related expenses such as employment physicals are not reimbursable. (Note, however, that physical exams that are not employment-related are reimbursable. *See Physical exams*).

Employment taxes – *See Nursing services.*

Enemas – Bags, Syringes, prefilled saline enemas - Fleet

Equipment, diagnostic devices – For the diagnosis, cure, mitigation, treatment or prevention of disease, or purpose of affecting any body structure or function.

Equipment, supplies, and diagnostic services – Equipment such as crutches, supplies such as bandages and diagnostic devices such as blood sugar kits may be deductible medical expenses if they are for the diagnosis, cure, mitigation, treatment or prevention of disease, or for the purpose of affecting the body structure or function.

Exercise equipment – To treat medical condition diagnosed by physician, not for general health

Exercise programs – If prescribed by a physician to treat a specific medical condition, exercise programs are related to general health and are not reimbursable.

Eye care – Contact lens care, eyeglass repair kits; visine refresh tears not included in eligible product list

Eye drops – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Eyeglasses – *See Vision care.*

Eye surgery – Expenses for eye surgery to treat defective vision such as laser eye surgery or radial keratotomy are reimbursable.

Face lifts – *See Cosmetic surgery.*

Face/Respiratory masks – medical grade or commercial/consumer – 3M cold weather, pollen/dust filtering masks, used for work/general health needs

Family planning – Pregnancy kits, ovulation kits.

Feminine antifungal and anti-itch - Monistat, Gyne-Lotrimin, Vagisil, Soothing Care

Feminine moisturizing – Raplens, Rephresh to treat vaginal dryness caused by medical condition

Feminine protection (pads & liners) – Kotex, Always, Stayfree they are ordinarily considered as being used to maintain general health and for personal care. They are dual if used for post-surgery or child birth.

Fertility – Medical expenses related to the treatment of infertility, including in vitro fertilization, are reimbursable.

Fiber laxatives (bulk forming) – Benefiber, Fibercon, Metamucil (powder or pills) not included in eligible product list unless covered to treat a medical condition for a short duration; bars and drinks that are “nutritional foods” for help with regularity are not covered due to (dual) purpose.

FICA and FUTA taxes of daycare provider – The overall expenses of the care provider will qualify.

First aid burn & scar treatments & skin protectants (petroleum jelly) – Aloe, Mederma, Neosporin Scar Solution, Vaseline Jelly prescribed by a physician for a burn. Tapes and bandages indicated as “Athletic” or “Sport” are not covered.

First aid dressing, supplies, and wipes – Band-Aid, 3M Nexcare, J&J First Aid, non-sport tapes; medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011. Tapes and bandages indicated as “Athletic” or “Sport” are not covered.

Fitness/exercise classes – Only if prescribed by physician for a medical condition.

Fitness programs – Fitness programs or physical therapy for general health are not reimbursable.

Finance charge – *See Missed-appointment fees.*

Flu relief tablets or liquid – *See Cold medicine.*

Fluoride treatments – Gel-Kam to treat medical condition diagnosed by physician and not for general oral care

Food – *See Special foods.*

Food thickeners – Thick-it for test must be established

Foot care treatment – Products that treat specific ailments are eligible: un-medicated corn & callus treatments (e.g., callus cushions), devices, therapeutic insoles; products for general use or comfort are not eligible. Products that create specific ailments are eligible; products for general use or comfort are not eligible (due to dual use).

Foot insoles and cushioning – Insoles, Heel & Arch, Dr. Scholl’s Air Pillo, Odor Eaters treatment vs general use for comfort, must treat specific ailment to be covered

Foreign countries – Medical expenses incurred in foreign countries outside the United States are reimbursable.

Formula, infant – Formula for an infant is not considered an eligible benefit, even if the mother is unable to breast feed. It is viewed as food that satisfies normal nutritional requirements.

Founder’s fee – *See Lifetime care.*

Funeral expenses – Expenses for funerals are not reimbursable.

Gas treatments – Includes gas prevention food, enzyme dietary supplements and gas relief drops for infants and children Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Gender reassignment – Expenses incurred for gender reassignment surgery and hormone therapy are deductible under Section 213. The IRS announced in Action on Decision (AOD) 2011-03 that it acquiesced to the Tax Court ruling in O’Donnabhain v. Commissioner, 134 T.C. 34 (2010). In that ruling the Tax Court held that because in its view hormone therapy and sex reassignment surgery treat a disease – gender identify disorder – they are medical care and the expenses for that medical care are deductible under Section 213.

Gloves (rubber & cotton) – Protective gloves of any type & cotton beauty gloves are dual purpose and not covered.

Glucosamine and/or chondroitin – Osteo Bi-Flex, Cosamin D, Flex-a-min Nutritional Supplements, medical expenses as long as products are marketed for arthritis treatment (as opposed to mere prevention)

Glucose meters – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Group medical insurance – *See Insurance premiums.*

Guide dog or other animal – The cost of a guide dog or other animal used by the visually impaired or hearing impaired is reimbursable. Costs associated with a dog or other animal trained to assist persons with other physical disabilities are also reimbursable, as are amounts paid for the care of these specially trained animals.

Hair growth product – Rogain to treat symptom of medical condition diagnosed by physician

Hair transplant – *See Cosmetic surgery.*

Hand sanitizer – Will not qualify if used for general health, may qualify if used to treat or alleviate a specific medical condition.

Head lice products – Nix Lice Comb, Rid Lice Comb

Headache medications – Must be prescribed.

Health care services – Urgent Care or Primary Care services provided by a licensed practitioner at an IIAS merchant.

Health club dues – Health club dues, YMCA dues, or amounts paid for steam baths for general health or to relieve physical or mental discomfort not related to a particular medical condition are not reimbursable unless incurred to fight a physician-diagnosed disease state of obesity.

Health institute – Medical expense fees you pay for treatment at a health institute only if the treatment is prescribed by a physician and the physician issues a statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving treatment.

Health supports – Any products with a primary purpose of sports or work/industrial are dual purpose and not eligible. Ace, Futuro, braces, elastic bandages, hot/cold therapy, orthopedic supports, rib belts, back braces, etc.

Healthy baby care – *See Nursing services.*

Hearing aids/medical batteries – Medical expenses for a hearing aid and batteries are reimbursable. The cost of hearing aid repairs is a qualified medical expense.

Heartburn medicines – Heartburn medicines, including antacids, purchased for personal use of the employee, spouse or dependent to alleviate or treat personal injuries or sickness, without a prescription, are reimbursable.

Hemorrhoid treatments – Must be prescribed, even if available without a prescription.

Herbal and botanicals – Under narrow circumstances, they will be eligible if used to treat medical conditions or at-risk for illness diagnosed by a physician.

Home exercise equipment – Expenses for home exercise equipment are reimbursable only if all of the following conditions are met:

- The home exercise equipment is prescribed by your physician to treat an illness (including obesity) or bodily impairment;
- Your physician certifies, in writing, that the home exercise equipment is medically necessary to treat a disease or impairment and is not being prescribed to promote general health; and
- You certify, in writing, that you would not have purchased the home exercise equipment for any other reason than treating your disease or bodily impairment.

Home health care (limited segments) – Ostomy, walking aids, decubitus/pressure relief, enteral/parenteral feeding supplies, patient lifting aids, orthopedic braces/supports, splints & casts, hydrocollators, nebulizers, electrotherapy products, catheters, un-medicated wound care, wheel chairs. Home Health Care is dual-purpose and not eligible other than what is indicated in Home Health Care eligibility section.

Home health care services (limited segments) – Urgent Care or Primary Care services provided by a licensed practitioner at an IIAS merchant.

Homeopathic earache tablets – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Homeopathic remedies – Products that treat an illness or condition that are eligible with a prescription

Hormone replacement – Will qualify if used primarily for medical care. Will not qualify for maintaining general health. Prescription order will be required.

Hospital expenses – Expenses incurred as a hospital inpatient or outpatient for laboratory, surgical and diagnostic services qualify as medical expenses.

Hot & cold therapy – ACE Hot/Cold Compress, Cara Ice Bag, Bed buddy Back Wrap, Kaz Heating Pad, ThermaCare Heat Wrap

Hot tub – *See Capital expenses.*

Household help – The cost of household help, even if recommended by a doctor, is not reimbursable. However, certain expenses paid to an attendant providing nursing-type services are reimbursable (*see Nursing services*).

Human guide – Expenses for a human guide – to take a blind child to school, for example – are reimbursable. *Also see Guide dog or other animal.*

Hydrogen peroxide – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Hypnosis – If the care is rendered by a licensed health care professional for a specific illness or disorder, it can be reimbursed from the FSA.

Imported drugs – Imported drugs are not generally reimbursable FSA expenses because most are not legally imported by individuals. Prescription drugs that the FDA has announced may be legally imported by individuals are, however, reimbursable FSA expenses.

Impotence or sexual inadequacy – Medical expenses related to the treatment of impotence are reimbursable if substantiated by a physician.

Incontinence protection & treatment products – Attends, Depend, GoodNites for juvenile incontinence, Prevail. Skin and cleansing products are not covered (dual).

Incontinence protection personal care – Attends, Depend, Prevail, GoodNites, Underjams

Infant formula – *See Formula, infant.*

Infertility – *See Fertility.*

Insulin – The cost of insulin is reimbursable.

In-patient meals – *See Lodging and meals.*

In-vitro fertilization – *See Fertility.*

Insurance premiums – Premiums for any health plan are not reimbursable under a Health FSA; some policies may be under premium conversion.

Iodine tincture – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Ipecac syrup – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Kindergarten – Such expenses are primarily educational in nature, whether half or full day, private or public school, state-mandated, or voluntary.

Laboratory fees – Laboratory fees that are part of medical care are reimbursable.

Laetrile – Laetrile, even if prescribed by a doctor is *not* reimbursable.

LASIK – The cost of laser surgery to correct or promote the proper function of the eye is reimbursable. *Also see Radial keratotomy.*

Late fees – Probably will qualify if for late pickup (i.e., the fee is charged to care for the child because the child was picked up late) the payment still relates direct to the care of the child. The fee will not qualify if the late payment is because the child care bill was paid late.

Laxatives – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Lead-based paint removal – The cost of removing lead-based paints from surfaces in a home to prevent a child who has (or has had) lead poisoning from eating the paint is reimbursable. These surfaces must be in poor repair (peeling or cracking) or within the child's reach. The cost of repainting the scraped area, however, is not reimbursable.

Learning disability – Tuition payments to a special school for a child who has severe learning disabilities caused by mental or physical impairments, including nervous system disorders, are reimbursable. A doctor must recommend that the child attend the school. *See Schools, special.* Also, tutoring fees paid on a doctor's recommendation for a child's tutoring by a teacher who is specially trained and qualified to work with children who have severe learning disabilities are reimbursable.

Legal fees – Legal fees paid to authorize treatment for mental illness are reimbursable. However, any part of a legal fee that is a management fee - for example, a guardianship or estate management fee - is not reimbursable.

Lice treatment – Must be prescribed, even if available without prescription.

Licensing requirement – Neither the tax code nor IRS regulations require a plan participant to determine whether a provider is qualified, authorized under state law or licensed to practice before using his/her services. In Revenue Ruling 63-91, the IRS ruled that: "Amounts paid for medical services rendered by practitioners, such as chiropractors, psychotherapists, and others rendering similar type services, constitute expenses for 'medical care' within the provisions of section 213 of the Code, even though the practitioners who perform the services are not required by law to be, or are not (even though required by law) licensed, certified, or otherwise qualified to perform such services." The main issue is the nature of the treatment, not the license held by the practitioner.

Thus, services provided by a range of organizations and individuals may be reimbursable, including care provided by hospitals, medical doctors, dentists, eye doctors, chiropractors, nurses, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, psychoanalysts and others.

Life insurance premiums – Life insurance premiums are not reimbursable in a Health FSA.

Lifetime care – Part of a life-care fee or "founder's fee" paid either monthly or as a lump sum under an agreement with a retirement home is reimbursable if it is allocable to medical care. The agreement must require a specified fee payment as a condition for the home's promise to provide lifetime care, treatment and training of an employee's physically or mentally impaired dependent upon the employee's death or

inability to provide care are reimbursable. The payments must be a condition for the institution's future acceptance of the dependent and must not be refundable.

Lip balms – Sun Care Lip balms which are part of a Sun Care line and have an SPF 15+ and state UVA/UVB are eligible.

Liposuction – *See Cosmetic surgery.*

Lodging and meals – The cost of lodging and meals at a hospital or similar institution are reimbursable if the employee's main reason for being there is to receive medical care. *Also see Nursing home.*

The cost of lodging not provided in a hospital or similar institution while an employee is away from home is reimbursable if four requirements are met:

1. The lodging is primarily for and essential to medical care;
2. Medical care is provided by a doctor in a licensed hospital or in a medical care facility related to, or the equivalent of, a licensed hospital;
3. The lodging is not lavish or extravagant under the circumstances; and
4. There is no significant element of personal pleasure, recreation or vacation in the travel away from home. The reimbursable amount cannot exceed \$50 for each night for each person. Lodging is included for a person assisting the person receiving the medical care. For example, if a parent is traveling with a sick child, up to \$100 per night is reimbursable as a medical expense for lodging. Meals and lodging away from home for medical treatment that is not received at a medical facility, or for the relief of a specific condition, are not reimbursable even if the trip is made on the advice of a doctor.

Long-term care insurance premiums – Long-term care insurance premiums are not reimbursable under a medical FSA. (LTC Insurance plans as defined under Section 7702B to be offered through Cafeteria Plans to the extent the amount of payment does not exceed long-term care premiums as defined by Section 213(d)(10).

Magnifying glasses - Corrective lenses and frames are covered.

Marijuana – Marijuana, even if prescribed for medicinal purposes, is not a reimbursable expense.

Marriage counseling – Expenses for marriage counseling services do not qualify as medical expenses. However, sexual inadequacy or incompatibility treatment is reimbursable if the treatment is provided by a psychiatrist.

Massage – Fees paid for massages are not reimbursable unless prescribed and substantiated by a physician to treat a physical defect or illness.

Mastectomy related special bras – Will qualify when incurred following a mastectomy for cancer.

Maternity clothes – Expenses for maternity clothes are not reimbursable.

Mattresses – Mattresses and mattress boards designed for use in the treatment of arthritis are reimbursable.

Meals – *See Lodging and meals.*

Medical aids – Expenses for medical aids are reimbursable. Medical aids such as false teeth, hearing aids, orthopedic shoes, crutches and elastic hosiery are reimbursable.

Medical alert devices – Personal emergency transmitters worn as a bracelet or necklace are not reimbursable.

Medical conferences – Expenses for admission and transportation to a medical conference are reimbursable if the medical conference concerns the chronic illness of yourself, your spouse or your dependent. The costs of the medical conference must be primarily for and necessary to the medical care of you, your spouse or

your dependent. You must spend the majority of your time at the conference attending sessions on medical information. The cost of meals and lodging while attending the conference is not reimbursable.

Medical information plan – Amounts paid to a plan that keeps medical information so that it can be retrieved from a computer data bank for medical care are reimbursable.

Medical nutritionals – Treats a specific condition and prescribed by a physician

Medical Savings Accounts (MSAs) – MSAs cannot be offered as part of a flex plan or FSA.

Medical services – Only legal medical services are reimbursable. Amounts paid for illegal operations or treatments, regardless of whether they are rendered by licensed or unlicensed practitioners are not reimbursable.

Medicare Part A – The tax paid for Medicare Part A is not reimbursable.

Medicare Part B – Premiums paid for Medicare Part B are not reimbursable.

Medicare Part D – A voluntary prescription drug insurance program for persons with Medicare A or B. You can include as a medical expense, premiums you pay for Medicare Part D.

Medicated & specialty soaps – to treat skin condition diagnosed by physician

Medicated bath products & specialty soaps – Medical expenses; Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011 or to treat a specific condition diagnosed by a physician. Basis Bar, Cetaphil Cleansing Bar to treat skin condition diagnosed by physician

Medicated chest rub – *See Cold medicine.*

Medicated nasal sprays, drops & inhalers – Afrin Spray (not included in eligible product list)

Medicated respiratory treatments and vapor products – Primatene, Bornkaid, medicated Vics Vapor Rub, includes asthma medications and delivery devices like inhalers and nebulizers; vaporizers and humidifiers not covered (dual)

Medicines – Amounts paid for domestic purchased **prescribed** medicines and drugs are reimbursable.

Menstrual care products - The CARES Act that was signed into law on March 27, 2020, allows consumers to purchase or receive reimbursement for OTC medications and menstrual care products through an HSA, FSA or HRA without regard to whether the medications are prescribed.

Mentally handicapped, retarded, special home for – The cost of keeping a mentally retarded person in a special home (not the home of a relative) on the recommendation of a psychiatrist to help the person adjust from life in a mental hospital to community living is reimbursable.

Minerals – Calcium Carbonate, Ferrous, Sulfate under narrow circumstances, they will be eligible if used to treat medical condition or at-risk for illness diagnosed by a physician.

Missed-appointment fees – These fees are not directly for medical care or supplies, and therefore should not be treated as reimbursable FSA expenses.

Motion sickness – Dramamine, Sea-band wristband, Bonine (not included in eligible product list)

Mouth guards – Dantek, Night Guard

Nasal care supplies – Includes decongestant inhalers, spray or drops, and nasal strips to improve congestion

Nasal moisturizers & washes – Neilmed Neti Pot & solutions, Ocean Saline Spray, Simply Saline

Nasal strips & snore relief – Breathe Right to treat sleep apnea or improper breathing diagnosed by physician

Naturopathy – Non-traditional healing treatments to treat a medical condition. Naturopathy expenses are

not reimbursable unless used to treat medical condition or at-risk for illness diagnosed by physician.

Nicotine patches and gum – Even if prescribed, over-the-counter drugs to help stop smoking are not deductible under Section 213. They may be reimbursable, however. *Also see Over-the-counter and Smoking cessation program.*

Non-prescription drugs and medicines – *See Over-the-counter.*

Nursing home – The cost of medical care in a nursing home or home for the aged for an employee, or for an employee's spouse or dependent, is reimbursable. This includes the cost of meals and lodging in the home if the main reason for being there is to get medical care.

Nursing services – Wages and other amounts paid for nursing services are reimbursable. Services need not be performed by a nurse as long as the services are of a kind generally performed by a nurse. This includes services connected with caring for the patient's condition, such as giving medication or changing dressings, as well as bathing and grooming the patient. Only the amount spent for nursing services is reimbursable. If the attendant also provides personal and household services, these amounts must be divided between the time spent performing household and personal services and the time spent on nursing services.

- **Meals** – Amounts paid for an attendant's meals are also reimbursable. This cost may be calculated by dividing a household's total food expenses by the number of household members to find the cost of the attendant's food, then apportioning that cost in the same manner used for apportioning an attendant's wages between nursing services and all other services (see above).
- **Upkeep** – Additional amounts paid for household upkeep because of an attendant are also reimbursable. This includes extra rent or utilities paid because of having to move to a larger apartment to provide space for an attendant.
- **Infant care** – Nursing or babysitting services for a normal, healthy infant are not reimbursable.
- **Social Security, unemployment (FUTA) and Medicare taxes** paid for a nurse, attendant or other person who provides medical care are reimbursable.

Nutritional foods – Ensure, Boost; to treat medical condition diagnosed by physician and not for general health

Nutritional supplements – The cost of nutritional supplements, vitamins, herbal supplements, "natural medicines", etc. are not reimbursable, unless prescribed by a physician and are medically ordered to treat a specific medical condition. *See Special foods.*

Obesity – Uncompensated amounts paid by individuals for participation in a weight-loss program as treatment for a specific disease or diseases diagnosed by a physician are eligible. The costs of purchasing diet food items are not eligible.

Operations – Medical expense amount you pay for legal operations that are not for unnecessary cosmetic surgery.

Optometrist – *See Vision care.*

Oral remedies or treatments – Saliva substitutes, mouth sore treatments, dental repair, Salivart, Anbesol, Orajel, Bentemp. Only dry mouth remedies that are saliva substitutes are covered (gels, sprays, etc. not mouthwash, rinses, toothpaste (not included in eligible product list)

Orthodontia – May reimburse expenses or reimburse advance payments for orthodontia services without violating the no-deferred-compensation rule, so long as the covered individual has actually made the advance payments in order to receive the services. Services for orthodontic care are generally reimbursable, except care for cosmetic purposes. *See Cosmetic surgery.*

Orthopedic shoes – *See Medical aids.*

Organ donor – *See Transplants.*

Osteopath – Osteopathic expenses are reimbursable.

Over-the-counter – Over-the-counter drugs (that is, drugs available without a prescription) are reimbursable when prescribed by a physician. However, to be reimbursed over-the-counter drugs must be legally procured; generally accepted as falling within the category of medicine and drugs; used to **diagnose, cure, mitigate, treat or prevent a disease or disorder** of a structure or function of the body; and not used for general good health. Reimbursable over-the-counter drugs include antacids, allergy medicines, pain relievers and cold medicines. Dietary supplements, such as vitamins, cosmetics and other products used to **maintain general good health** are not reimbursable. The CARES Act that was signed into law on March 27, 2020, states purchases made or reimbursements of expenses incurred after December 31, 2019 will not require a prescription from a physician.

Oxygen – Amounts paid for oxygen or oxygen equipment to relieve breathing problems caused by a medical condition are reimbursable.

Pain reliever – The cost of purchasing a pain reliever, with a prescription, is reimbursable when purchased to treat or alleviate personal injury or sickness. Tylenol, Advil, Midol, Bayer not included in eligible product list.

Patterning exercises – *See Therapy.*

Personal trainer – Only if prescribed by a physician for a medical condition.

Personal use items – Items that are ordinarily used for personal, living and family purposes are not reimbursable unless they are used primarily to prevent or alleviate a physical or mental defect or illness. For example, the cost of a wig purchased at the advice of a physician for the mental health of a patient who has lost all of his or her hair from disease is reimbursable.

If an item purchased in a special form primarily to alleviate a physical defect is one that in normal form is ordinarily used for personal, living and family purposes, the cost of the special form in excess of the cost of the normal form is reimbursable. *Also see Braille books and magazines.*

Phone equipment – Telephone equipment designed for a hearing-impaired person are reimbursable, as are the cost of repairs.

Physical exams – Physical exams are generally reimbursable, except for employment-related physicals. *See Employment-related expenses.*

Pinworm treatment – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Pre-existing conditions – Medical expenses not covered because of the plan's pre-existing condition limitation are reimbursable.

Pregnancy test – The cost of an over-the-counter pregnancy test is reimbursable. A pregnancy test performed by a physician is reimbursable.

Prenatal vitamins – Stuart Prenatal, Nature's Bounty Prenatal Vitamins

Prescription drugs – *See Medicines.*

Private hospital room – The extra cost of a private hospital room is reimbursable.

PRK (photorefractive keratectomy) – *See Radial keratotomy.*

Probiotics and prebiotics – Culturelle, Florastor to treat digestive condition and recommended by physician & not general digestive health

Prosthesis – *See Artificial limb.*

Psychiatric care – Expenses for psychiatric care are reimbursable. These expenses include the cost of supporting a mentally ill dependent at a specially equipped medical center where the dependent receives medical care. *Also see Psychoanalysis and Transportation.*

Psychoanalysis – Expenses for psychoanalysis are reimbursable.

Psychologist – Expenses for psychological care are reimbursable.

Radial keratotomy – Radial keratotomy (RK) is a reimbursable expense. *Also see LASIK.*

Reading glasses and maintenance accessories – Reading glasses are a reimbursable expense. Chains, etc., are not covered.

Reasonable and customary charges amounts in excess of – Medical expenses in excess of a Medical Plan's reasonable and customary charges are reimbursable.

Resort – *See Spa or resort.*

Retin-A – Reimbursable when prescribed by a physician to treat a specific medical condition (such as acne), but not for cosmetic purposes (such as wrinkles).

Rogaine – Reimbursable when prescribed by a physician for a specific medical condition (such as hypertension), but not for cosmetic purposes (that is, to stimulate hair growth).

Rubbing alcohol – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011

Saline nose drops – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011

Schools, special – Expenses paid to a special school for a mentally impaired or physically disabled person are reimbursable if the main reason for using the school is its resources for treating the disability. This includes the cost of a school that:

- teaches Braille to a visually impaired child;
- teaches lip-reading to a hearing-impaired child; or
- provides remedial language training to correct a condition caused by a birth defect.

The cost of meals, lodging and ordinary education supplied by a special school is reimbursable only if the main reason for using the school is its resources for treating the mental or physical disability. The cost of sending a non-disabled “problem child” to a special school for benefits the child may get from the course of study and disciplinary methods is not reimbursable.

Scientology “audits” – Amounts paid to the Church of Scientology for “audits” do not qualify as expenses for medical care.

Service animals – Yes, if animal is primarily for medical care to alleviate a mental defect or illness and would not have been paid but for the defect or illness.

Sexual counseling – Expenses for counseling regarding sexual inadequacy or incompatibility are reimbursable if the counseling is provided to a husband and/or wife by a psychiatrist.

Shampoo, medicated – Maybe when used to treat specific medical condition; letter of medical necessity from physician needed

Sinus medications – Sinus medications, allergy and homeopathic nasal spray; medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Skin care-therapeutic hand & body – Eucerin, Acquaphonr, Amlactin to treat or remedy a skin condition diagnosed by a physician

Skin treatments – Psoriasis, MG217, Demarest Eczema (not included in eligible product list). Medical expense as long as intended purpose is to treat skin conditions like eczema, psoriasis, rosacea, etc. (as opposed to mere prevention)

Sleep aids & sedatives – Unisom, Nytol, Sominex (not included in eligible product list)

Smoking deterrents – Nicoderm, Nicorette (not included in eligible product list)

Stomach remedies – Mylanta, Maalox, Tums (not included in eligible product list)

Smoking cessation program – The cost of a stop-smoking program is reimbursable. In June 1999 the IRS reversed its position on this issue based on scientific evidence proving the addictive nature of tobacco. Stop-smoking drugs prescribed by a physician are also reimbursable. The cost of nonprescription drugs such as nicotine patches or gum should be reimbursable when purchased to quit smoking.

Spa or resort – Although a visit to a spa or resort may be prescribed by a physician for medical treatment, only the costs of the medical services provided are reimbursable, not the cost of transportation. *See Transportation and Trips.*

Special education – Medical expense fees that you pay on a doctor's recommendation for a child's tutoring by a teacher who is specially trained and qualified to work with children who have learning disabilities caused by mental or physical impairments, including nervous system disorders. You can include as a medical expenses (tuition, meals and lodging) of attending a school that furnished special education to help a child to overcome a learning disability. A doctor must recommend that the child attend the school. Overcoming the learning disabilities must be a principle reason for attending the school and any ordinary education received must be incidental to the special education provided. Special education includes: teaching Braille to a visually impaired person, teaching lip reading to a hearing-impaired person or giving remedial language training to correct a condition caused by a birth defect. You cannot include in medical expenses the cost of sending a problem child to a school where the course of study and the disciplinary methods have a beneficial effect on the child's attitude if the availability of medical care in the school is not a principle reason for sending the student there.

Special foods – The cost of special foods and/or beverages-even if prescribed- that substitute for other foods or beverages that a person would normally consume and that satisfy nutritional requirements (such as the consumption of bananas for potassium, for example) are not deductible. However, prescribed special foods or beverages are reimbursable if they are consumed primarily to alleviate or treat an illness or disease, that are substantiated by a physician and they are not part of normal nutritional fees. Special foods purchased as part of a weight loss program are not reimbursable expenses because, according to the IRS, reduced-calorie foods are substitutes for the food individuals would normally eat. Special foods and beverages are reimbursable only to the extent that their cost is greater than the cost of the commonly available version of the same product. In December 2001 letter ruling, the IRS set four standards for determining whether cayenne pepper qualifies under Code Section 213. There may be circumstances, however, when special foods do get favorable tax treatment. The IRS allows the cost of special food to be treated for tax purposes as medical care.

To qualify, the special food must:

- alleviate or treat an illness;
- not be part of the normal nutritional needs of the individual; and
- be substantiated by a physician that is needed as part of treatment.

Spouse medical expenses – These may be reimbursable if the spouse does not file a separate tax return.

Sterilization – The cost of a legal sterilization (a legally performed operation to make a person unable to have children) is reimbursable.

Stomach care – Includes acid reducers and antacid gum, liquid and tablets; Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Sublimated sulfur powder – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Substance abuse – *See Alcoholism and drug abuse.*

Stop-Smoking programs – Medical expenses amounts you pay for a program to stop smoking; however, you cannot include in medical expenses amounts you pay for drugs that do not require a prescription, such as nicotine gum or patches, that are designed to help stop smoking.

Sunburn relief, sun protection and sunscreens – Sunscreen and sunburn relief are over-the-counter products that prevent disease (such as skin cancer) or alleviate injuries (such as sunburns) and therefore should be reimbursable FSA expenses; Coppertone, Banana Boat SPF 15+ and UVA/UVB protection; protection against skin cancer and premature skin aging

Sunglasses – Prescription sunglasses are reimbursable. Non-prescription sunglasses may be reimbursable if they meet the Section 213 definition of medical care, for example, if an optometrist recommends them for a patient with contact lenses that correct a retinal condition causing sensitivity to light.

Sun protection (SPF 15 & above and “Broad Spectrum”) – Primary use must be for protection against skin cancer and premature skin aging with indication of UVA and UVB protection (Broad Spectrum) and 15 and above (15+).

Substance abuse – *See Alcoholism and drug abuse.*

Supplemental insurance policies – A health FSA cannot reimburse participants for premiums paid for supplemental insurance policies, such as policies covering cancer or other specific diseases, hospital confinement and intensive care; however, premiums for these policies can be paid by premium conversion under a cafeteria plan.

Swimming lessons – *See Dancing lessons, swimming lessons, etc.*

Taxes – Sales and service taxes imposed on qualified medical care or products are reimbursable.

Teeth guards – These devices, prescribed to treat the grinding of teeth while sleeping, are reimbursable. Guards designed for sports are not reimbursable.

Teeth whitening – These expenses are cosmetic and are not reimbursable.

Telephone – The costs of purchasing and repairing special telephone equipment that lets a hearing-impaired person communicate over a regular telephone are reimbursable.

Television – The cost of equipment that displays the audio part of TV programs as subtitles for a hearing-impaired person is reimbursable. This may include an adapter that attaches to a regular TV or the cost of a specially equipped TV in excess of the cost of the same model regular TV set.

TENS – Homedics Rapid+Relief, Icy Hot Smart Relief, Zewa Spa Buddy

Tests – Diagnostic or screening tests, such as those that detect or evaluate the risk of heart disease, stroke, diabetes, osteoporosis, cancer, etc. – qualify as medical care under Section 213 if there is a direct relationship between the test and a medical diagnosis.

Therapeutic shampoo & scalp treatments (medicated) – Nizoral, Neutrogena T-Gel to treat skin/scalp condition for short duration diagnosed by physician

Therapy – Amounts paid for therapy received as medical treatment are reimbursable. Payments made to an individual for special exercises administered to a mentally retarded child are also reimbursable. These

so-called “patterning” exercises consist mainly of coordinated physical manipulation of the child’s arms and legs to imitate crawling and other normal movements. *Also see Fitness programs.*

Toiletries – Toiletries are not reimbursable in a Health FSA.

Transplants – Payments for surgical, hospital, laboratory and transportation expenses for a donor or a possible donor of a kidney or other organ are reimbursable.

Transportation – Amounts paid for transportation primarily for, and essential to, medical care are reimbursable (except as provided below), these include:

- bus, taxi, train or plane fare, or ambulance service;
- actual car expenses, such as gas and oil (but not expenses for general repair, maintenance, depreciation and insurance);
- parking fees and tolls;
- transportation expenses of a parent who must accompany a child who needs medical care;
- transportation expenses of a nurse or other person who can give injections, medications or other treatment required by a patient who is traveling to get medical care and is unable to travel alone;
- transportation expenses for regular visits to see a mentally ill dependent if these visits are recommended as a part of treatment; and
- transportation and registration fees (but not meals or lodging expenses) incurred to attend a medical conference on a chronic disease of the employee or a dependent.

Instead of actual expenses, it is acceptable to use a flat rate of \$0.23 per mile for each mile a car is used for medical purposes in 2012. The cost of tolls and parking may be added to this amount.

Reimbursable expenses do not include:

- transportation expenses to and from work, even if a medical condition requires an unusual means of transportation; or
- transportation expenses incurred if, for non-medical reasons, an employee chooses to travel to another city, such as a resort, for an operation or other medical care prescribed by a doctor.

Trips – Amounts paid for transportation to another city if the trip is primarily for and essential to receiving medical services are reimbursable (*also see Lodging and meals*). A trip or vacation taken for a change in environment, improvement of morale or general improvement of health, is not reimbursable, even if it is taken at the advice of a doctor. *See Spa or resort.* The cost of commuting to a job not explicitly prescribed as therapy for a medical condition also is not reimbursable.

Tuition – Charges for medical care included in the tuition of a college or private school are reimbursable if the charges are separately stated in the tuition bill. *Also see Learning disability and Schools, special.*

Tutors’ fees – *See Learning disability.*

Umbilical cord blood banking – Yes, if there is an existing or imminently probable disease, physical or mental defect or illness (for example, stem cells).

Unmedicated nasal sprays, drops & inhalers – Ocean Nasal Spray (not included in eligible product list)

Unmedicated vapor products – Sudacare, un-medicated Vicks Vapor Rub (not included in eligible product list). Includes asthma medications and delivery devices like inhalers and nebulizers, vaporizers and humidifiers.

Unscheduled office visits – Physicians’ offices may charge a fee for coming without an appointment. Fees charged for an unscheduled visit can be considered a qualified medical expense that can be reimbursed through FSA funds, if the participant received qualified services as defined by Section 213(d) during that visit.

Upset stomach medications – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Vacation – *See Trips.*

Vaccinations – Flu Shots, Pneumonia Vaccinations

Vaccines – Expenses for vaccines are reimbursable.

Vapor patch cough suppressant – Medical expenses paid per Patient Protection and Affordable Care Act (PPACA) 1.1.2011.

Vaporizers & humidifiers and Accessories – Vicks, Sunbeam, Kaz if used to treat illness, not covered for normal household use

Vasectomy – Expenses for vasectomies are reimbursable.

Viagra – If prescribed to treat impotence as a specific medical condition, the cost of Viagra is reimbursable.

Vision care – Optometric services and medical expenses for eyeglasses and contact lenses needed for medical reasons are reimbursable. Eye exams and expenses for contact lens solutions are also reimbursable. However, premiums for contact lens replacement insurance are not reimbursable. *Also see Radial keratotomy.*

Vitamins – Only expenses for vitamins prescribed by a physician that are prescription strength to treat a specific medical condition are reimbursable. Dietary supplements, such as vitamins, cosmetics and other products used to maintain general good health are not reimbursable.

Wage continuation policies – Premiums paid under wage continuation policies are not reimbursable because they could provide benefits that would be received in a subsequent plan year, resulting in prohibited deferred compensation.

Wart removal medication – Wart removal medication is reimbursable.

Wart removers – Cryo Products – Compound W Freeze Off, Dr. Scholl's Freeze Away, Wartner

Weight control supplements – To treat obesity diagnosed by a physician.

Weight loss program – The cost of a weight loss program for general health is not reimbursable even if a doctor prescribes the program. However, the cost of a weight loss program may be reimbursable in two (2) instances. First, if attendance at a weight loss program is prescribed by a physician to treat a specific illness (e.g., heart disease), the expense is reimbursable. The physician should substantiate the necessity of this treatment. Second, obesity is now medically recognized by the IRS as a disease in its own right, and weight loss programs to treat obesity are reimbursable expenses. Apparently, weight loss programs to treat obesity do not have to be prescribed by a physician, but obesity must be diagnosed. *Also see Special foods.* A medical expense for weight loss can be reimbursed if the treatment is for a specific disease diagnosed by a physician. Exercise equipment and exercise programs are covered if prescribed by a physician. Alli, Slim Fast to treat obesity diagnosed by a physician

Well baby care – *See Nursing services.*

Wigs – If prescribed for the mental health of a patient who has lost all of his/her hair from disease or treatment.

Wheelchair – Amounts paid for an autoette or a wheelchair used mainly for the relief of sickness or disability, and not just to provide transportation to and from work, are reimbursable. The cost of operating and maintaining the autoette or wheelchair is also reimbursable.

Whole Life insurance premiums – Whole Life insurance premiums are not reimbursable in a Health FSA; not allowed in premium conversion because they could provide benefits that would be received in a subsequent plan year, resulting in prohibited deferred compensation.

Wigs – See *Personal use items*.

X-ray fees – Amounts paid for X-rays taken for medical reasons are reimbursable.

Definitions

Dependent

A Participant's Spouse or an individual who is a dependent within the meaning of Section 152(a) of the Internal Revenue Code of a Participant or a former Participant in the Plan.

1. a child (including adopted children and eligible foster children) or a descendant of a child up to the attained age of twenty-seven (27);
2. a brother, sister, stepbrother, or stepsister;
3. the father or mother, or an ancestor of either;
4. a stepfather or stepmother;
5. a son or daughter of a brother or sister of the plan participant;
6. a brother or sister of the father or mother of the plan participant;
7. a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law; or
8. an individual, who is not the plan participant's spouse, who lives with the plan participant and is a member of the plan participant's household.

A relative described above is a qualifying relative only if he or she receives more than one-half of his or her support from the plan participant. Special rules apply in cases of multiple support agreements, in which no one person contributes over one-half of the individual's support. The individual also must have gross income less than the exemption amount (see current IRS Form 1040), not including certain income earned by disabled individuals.

A Dependent for whom expenses can be reimbursed from the Dependent Care Account must meet the following criteria:

1. Can be claimed as a dependent for Federal income tax purposes; and
2. Is under the age of thirteen (13); or
3. If over the age of thirteen (13), requires full time care because of physical or mental incapacity; or
4. Is the spouse of the employee and is physically or mentally incapable of caring for himself or herself.

If the covered participant is divorced, the covered participant can generally have your child's dependent care expenses reimbursed if you are the custodial parent, i.e., if you have custody of the child for a longer period of time during the Plan Year than the other parent. However, the following exceptions would override the custodial parent rule and permit you, as a non-custodial parent, to have your child's dependent care expenses eligible for the reimbursement account:

1. The custodial parent formally releases claim to the Federal income tax dependent exemption for the tax year;
2. You provide over half of the support of the child under a multiple support agreement; or

3. You are entitled to the dependent exemption for Federal income tax as a result of an agreement executed prior to 1985.

Payments made directly to a child or any other person that you can claim as a dependent cannot be reimbursed by this Plan.

Employee

An individual employed by the Plan Sponsor who regularly works at least twenty (20) hours per week, and at least five (5) months per year, except for:

1. Employees covered by a collective bargaining agreement;
2. Employees who are non-resident aliens who receive no earned income from the Employer which constitutes income from sources within the United States;
3. Employees who are self-employed individuals as defined in Section 401(c) of the Internal Revenue Code (including sole proprietors and partners in a partnership); and
4. Employees who own (or are considered to own within the meaning of Section 318 of the Internal Revenue Code) more than two (2) percent of the outstanding stock of an S corporation or stock possessing more than two (2) percent of the total combined voting power of all stock of such corporation.

Participant

Any Employee who has met the eligibility requirements of the Plan and has elected to participate in the Plan by providing the Plan Sponsor with an executed Benefits Enrollment Form.

Plan Year

The twelve (12) consecutive month period beginning the first (1st) day of the plan year.

Salary Reduction Agreement

The agreement by an Employee authorizing the Plan Sponsor to reduce the Employee's compensation while a Participant during the Plan Year for purposes of making contributions toward benefits under the Plan.

Spouse

An individual who is legally married to a Participant but shall not include an individual separated from a Participant under a decree of legal separation.

Qualifying Event

An event as prescribed by IRS Rule 1.125-4.

1. With regards to the election to participate in the Plan and election for benefits other than Accident, Health and Group Term Life, Qualifying Event shall include a change in status such as the marriage or divorce of the Participant; the adoption, placement for adoption, birth or death of a child or other Dependent of the Participant or the Participant's Spouse; the emancipation or coming of age of a child of the Participant so that the child is no longer eligible as a Dependent under change in status in the opinion of the Plan Sponsor.
2. With regards to elections for accident, Health or Group Term Life benefits, Qualifying Event shall

include events that change an eligible Employee's legal marital status, number of dependents, the eligible Employee's, Spouse's or dependent's employment status, work schedule, residence or work site, an event that causes an eligible Employee's Dependent to satisfy or cease to satisfy the requirements for coverage, and such other events as provided in code or regulation.

Capital Expenses

Medical expenses incurred by employees for special equipment installed in the home or for improvements are reimbursable under an FSA account (subject to the discussion below) if their main purpose is medical care. Under Internal Revenue Code Section 213, the cost of permanent improvements that increase the value of the property may be partly deducted as a medical expense. The cost of the improvement is reduced by the increase in the value of the property; the difference is a deductible medical expense. If the value of the property is not increased by the improvement, the entire cost is deductible as a medical expense.

Improvements made to accommodate a residence to a person's disability do not usually increase the value of the residence, and the full cost is usually reimbursable. These improvements include, but are not limited to:

- constructing entrance or exit ramps;
- widening doorways at entrances or exits;
- widening or otherwise modifying hallways and interior doorways;
- installing railing, support bars or other modifications to bathrooms;
- lowering or making other modifications to kitchen cabinets and equipment;
- moving or otherwise modifying electrical outlets and fixtures;
- installing porch lifts and other forms of lifts (but generally not elevators);
- modifying fire alarms, smoke detectors and other warning systems;
- modifying stairways;
- adding handrails or grab bars;
- modifying hardware on doors;
- modifying areas in front entrance and exit doorways; and
- re-grading the ground to provide access to the residence.

Only reasonable costs to accommodate a personal residence to a disabled condition are considered medical care. Additional costs for personal motives, such as for architectural or aesthetic reasons, are not reimbursable.

Operation and Maintenance

If a capital expense qualifies as a reimbursable medical expense, then expenses related to operation and maintenance also qualify as medical expenses, as long as the medical reason for the capital expense still exists. This is so even if none or part of the original capital expense qualified as a medical care expense.

Improvements to Property Rented by a Person with Disabilities

Amounts paid by a person with disabilities to buy and install special plumbing fixtures, mainly for medical reasons, in a rented house are reimbursable medical expenses. For example, Don has arthritis and a heart condition. He cannot climb stairs or get into a bathtub. On his doctor's advice, he installs a bathroom with a shower stall on the first floor of his two-story rented house. Don's landlord did not pay any of the cost of buying and installing the special plumbing and did not lower the rent. Don can deduct the entire amount he paid.

It is important that you budget carefully when taking advantage of the Medical Expense Reimbursement Account. The same tax law that permits this benefit also specifies that any money that is left in your account

at the end of the plan year must be forfeited. Your account balance cannot be transferred to your Child Care Reimbursement Account or carried forward to the next year.

All employee and dependent coverage will terminate on the **earliest** of the end of the month your employment terminates or the end of the month in which you cease to be an active, full-time Employee.

If your employment terminates or you lose coverage before the end of the plan year, you have ninety (90) days from the end of the plan year to claim medical expenses incurred prior to your date of termination. *If your coverage is still effective on the last day of the plan year, you have ninety (90) days from the end of the plan year to claim medical expenses incurred during the plan year.*

Even if you should over budget and have some money remaining unused in your account, you may still benefit due to the amount of your tax savings.

Money from your Unreimbursed Healthcare Spending Account will pay your medical expenses with before tax dollars. Any expenses paid from this account may not be claimed again as a deduction on your income tax return.

Capital Expenses Worksheet

The following worksheet may be used to figure the amount of a reimbursable capital expense.

1. Enter the cost improvements. \$ _____
2. Enter the value of the home immediately after improvements \$ _____
3. Enter the value of your home immediately before the improvements \$ _____
4. Subtract line 3 from line 2. This is the increase in the value of your home due to improvements \$ _____
(If line 4 is more than or equal to line 1, you have no medical expenses due to the home improvements; stop here)
(If line 4 is less than line 1, go to line 5)
5. Subtract line 4 from line 1. These are your medical expenses due to home improvements. \$ _____

Attachment 2

FSA Schedule of Fees for Plan Administrator Services

| Item | Cost | Payable |
|------------------------------------|--|-------------------------------------|
| Setup Fee | \$ <u>50</u> /Group | One time ⁽¹⁾ |
| Monthly Service Fee ⁽²⁾ | \$ <u>3.70</u> /Participant Debit \$ <u>3.70</u> /Participant Paper | Monthly |
| Special Reports ⁽³⁾ | As agreed upon | 30 days following receipt of report |

- (1) One time set up fee for each group that enrolls in the Flexible Spending Arrangement.
- (2) Monthly Service Fee includes:
 - a) processing contribution;
 - b) processing claims (review and verification);
 - c) paying claims (direct mail to employee);
 - d) paying dependent premium (if applicable);
 - e) employee fund balance statement with each reimbursement; and
 - f) statement of fund balances and projected year-end balance at close of Plan Year fourth quarter.
- (3) Normal Reports to the Plan Sponsor, at no additional cost are:
 - a) initial enrollment verification;
 - b) quarterly fund balance; and
 - c) projected year-end fund balance at the close of the Plan Year fourth quarter.

Attachment 4

Flexible Spending Arrangement – Carry-Over Service Addendum

The City of Teague has authorized the Flexible Spending Arrangement (“FSA”) – Carry Over Addendum. The operation of the FSA – Carry-Over Addendum will continue on the same terms and conditions as the HRA with the following employer decisions regarding the FSA account.

FSA participants may carryover a designated balance (“designated carryover”) to the next Plan Year of \$ 500.00 leftover in the unreimbursed health FSAs only

(Unreimbursed Healthcare Carryover not in excess of \$500)

at year’s end on qualified health expenses, pursuant to IRS Notice 2013-71. Expenses for health FSA qualified benefits incurred during the current plan year may be paid or reimbursed from benefits or contributions remaining unused at the end of the immediately preceding plan year, not to exceed the designated carryover. Upon exhaustion of that benefit, monies can be accessed from current year contributions. The plan cannot permit cash-out or conversion of unused benefits or contributions, to any other taxable or nontaxable benefit. If the employee at any time becomes covered under a Qualified High Deductible Health Plan (“HDHP”), as prescribed by Section 223 of the Internal Revenue Code) with an accompanying health savings account (“HSA”) then the FSA will automatically convert from a general purpose FSA to a post-deductible FSA for any amounts incurred when the HDHP is in effect.

This means that expenses for non-preventive medical costs will not be paid until the deductible for the HDHP has been met, and then only to the extent that those costs exceed the deductible.

1. Responsibility of the \$ 3.70 administration fee is as follows (choose **one**):
 - Employee is responsible for the entire administration fee.
 - Employer will be responsible for the entire administration fee.

2. Employer contribution is as follows (choose **one**):
 - Employer will not make contribution to the FSA.
 - Employer will make monthly contribution to the FSA in the amount of \$ _____.

Monthly contributions to the FSA shall be made in an amount authorized, paid and deposited by Employer.

ADOPTED:

By _____
(Signature)

Name _____

Title _____

Address _____

Attachment 5

Flexible Spending Arrangement Forms

Section 125 Medical Necessity Availability Form



Under the IRS rules, some healthcare services and products are only eligible for reimbursement through a Flexible Spending Arrangement (FSA), Health Reimbursement Arrangement (HRA) or Health Savings Account (HSA) when a physician or healthcare provider certifies they are medically necessary. Please have your provider complete the attached form.

| | |
|---|----------------------------------|
| Date | Employee Name |
| Social Security # | Subscribers Policy Holder's Name |
| Provider Address | Provider Phone Number |
| | Diagnosis |
| Start Date of Treatment | End Date of Treatment |
| Recommended Medical Treatment | |
| Explanation: How the Medical Treatment Alleviates the Diagnosis | |

Provider Signature

Date

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Section 125 Employee Enrollment Form



| Employer Name | | Employer Group # | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|--|--|--|----------|----------|---------|-----------------------------------|----------|----------|----------------------------------|----------|----------|-------------------------------|----------|----------|----------------------------------|----------|----------|------------------------------|----------|----------|------------------------------------|-----------------|-----------------|
| Employee Name | | Social Security # | | | | | | | | | | | | | | | | | | | | | | |
| Employee Preferred Contact Phone # | | Employee E-mail | | | | | | | | | | | | | | | | | | | | | | |
| Street Address | City | State | Zip Code <input type="checkbox"/> Check here if new | | | | | | | | | | | | | | | | | | | | | |
| Mailing Address | City | State | Zip Code <input type="checkbox"/> Check here if new | | | | | | | | | | | | | | | | | | | | | |
| Date of Birth | <input type="checkbox"/> Male <input type="checkbox"/> Female | <input type="checkbox"/> Single <input type="checkbox"/> Married | <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced Date Employed | | | | | | | | | | | | | | | | | | | | | |
| Spouse Name (First, M.I.) | Date of Birth | <i>I request that my salary be reduced as follows:</i> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Annually</th> <th style="text-align: center;">Monthly</th> </tr> </thead> <tbody> <tr> <td>Contribution for Medical Coverage</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Contribution for Dental Coverage</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Other Contributions (SPECIFY)</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Unreimbursed Healthcare Expenses</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Dependent Care Expense (DCA)</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Total Authorized Reductions</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table> | | | Annually | Monthly | Contribution for Medical Coverage | \$ _____ | \$ _____ | Contribution for Dental Coverage | \$ _____ | \$ _____ | Other Contributions (SPECIFY) | \$ _____ | \$ _____ | Unreimbursed Healthcare Expenses | \$ _____ | \$ _____ | Dependent Care Expense (DCA) | \$ _____ | \$ _____ | Total Authorized Reductions | \$ _____ | \$ _____ |
| | Annually | | | Monthly | | | | | | | | | | | | | | | | | | | | |
| Contribution for Medical Coverage | \$ _____ | | | \$ _____ | | | | | | | | | | | | | | | | | | | | |
| Contribution for Dental Coverage | \$ _____ | | | \$ _____ | | | | | | | | | | | | | | | | | | | | |
| Other Contributions (SPECIFY) | \$ _____ | | | \$ _____ | | | | | | | | | | | | | | | | | | | | |
| Unreimbursed Healthcare Expenses | \$ _____ | | | \$ _____ | | | | | | | | | | | | | | | | | | | | |
| Dependent Care Expense (DCA) | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | |
| Total Authorized Reductions | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Name (First, M.I.) | Date of Birth | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Name (First, M.I.) | Date of Birth | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Name (First, M.I.) | Date of Birth | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Name (First, M.I.) | Date of Birth | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Name (First, M.I.) | Date of Birth | | | | | | | | | | | | | | | | | | | | | | | |

AUTHORIZATION: I certify the above information to be correct and true to the best of my knowledge and that any children listed are dependents under Section 152 of the Internal Revenue Code. I understand that any amounts remaining in my account(s) not used for expenses incurred during the plan year will be forfeited in accordance with current plan provisions and tax laws. I also understand that the Flexible Spending reduction(s) will be in effect for the plan year and cannot be revoked unless I experience a change in my family status, significant change in cost or coverage of my health plan or my spouse's health plan or separation from service as prescribed by IRS rules. If a change in family status occurs, you have thirty-one (31) days from the occurrence to change or revoke your election. Furthermore, I hereby authorize my employer to transfer my required health benefits contribution on a monthly basis to the TML Health Benefits Pool. I agree to only submit claims which qualify as medical expenses under Section 213, Internal Revenue Code or dependent care expenses under Section 129, Internal Revenue Code.

| | |
|---|------|
| I ACCEPT: <input type="checkbox"/> Pre-tax Premium Only <input type="checkbox"/> Unreimbursed Healthcare <input type="checkbox"/> DCA <input type="checkbox"/> Unreimbursed Capital Health Expense | |
| Employee Signature | Date |

| | |
|---|------|
| <input type="checkbox"/> WAIVER OF PARTICIPATION: The benefits of the plan have been thoroughly explained to me and I decline to participate. | |
| Employee Signature | Date |

Please return this form to your employer.

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Section 125 Employee Change Form



| | | | | | |
|------------------------------------|------|-------------------|----------|--|--|
| Employer Name | | Employer Group # | | | |
| Employee Name | | Social Security # | | | |
| Employee Preferred Contact Phone # | | Employee E-mail | | | |
| Street Address | City | State | Zip Code | <input type="checkbox"/> Check here if new | |
| Mailing Address | City | State | Zip Code | <input type="checkbox"/> Check here if new | |
| Effective Date of Change | | Reason for Change | | | |

| ADD OR REMOVE FAMILY MEMBERS (COMPLETE BELOW) | | | | |
|---|--------------------|----------|---------------|--|
| <input type="checkbox"/> Add | Name (First, M.I.) | Relation | Date of Birth | |
| <input type="checkbox"/> Change | | | | |
| <input type="checkbox"/> Add | Name (First, M.I.) | Relation | Date of Birth | |
| <input type="checkbox"/> Change | | | | |

| CHANGE IN COVERAGE TYPE (COMPLETE BELOW) | | | | | | |
|--|---|--|---------------|----------------|---------------|----------------|
| Coverage | Change | | From | | To | |
| | | | Pledge Amount | Monthly Amount | Pledge Amount | Monthly Amount |
| Medical Contribution | <input type="checkbox"/> Add <input type="checkbox"/> Remove | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease | | | | |
| Dental Contribution | <input type="checkbox"/> Add <input type="checkbox"/> Remove | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease | | | | |
| Unreimbursed Health Care Expense | <input type="checkbox"/> Add <input type="checkbox"/> Remove | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease | | | | |
| Dependent Care Expense (DCA) | <input type="checkbox"/> Add <input type="checkbox"/> Remove | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease | | | | |
| Other Contribution (Please specify) | <input type="checkbox"/> Add <input type="checkbox"/> Remove | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease | | | | |

AUTHORIZATION: I certify the above information to be correct and true to the best of my knowledge and that any children listed are dependents under Section 152 of the Internal Revenue Code. I understand that any amounts remaining in my account(s) not used for expenses incurred during the plan year will be forfeited in accordance with current plan provisions and tax laws. I also understand that the Flexible Spending reduction(s) will be in effect for the plan year and cannot be revoked unless I experience a change in my family status, significant change in cost or coverage of my health plan or my spouse's health plan or separation from service as prescribed by IRS rules. If a change in family status occurs, you have thirty-one (31) days from the occurrence to change or revoke your election. Furthermore, I hereby authorize my employer to transfer my required health benefits contribution on a monthly basis to the TML Health Benefits Pool. I agree to only submit claims which qualify as medical expenses under Section 213, Internal Revenue Code or dependent care expenses under Section 129, Internal Revenue Code.

Employee Signature _____
Date

Please return this form to your employer.

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Section 125 Unreimbursed Reimbursement Form



| | | | | | |
|-----------------|------|-------|-------------------|--|--|
| Employer Name | | | Employer Group # | | |
| Employee Name | | | Social Security # | | |
| Street Address | City | State | Zip Code | <input type="checkbox"/> Check here if new | |
| Mailing Address | City | State | Zip Code | <input type="checkbox"/> Check here if new | |

| Description of Eligible Expense | Incurred Date | Total Amount of Bill | Amount paid by any Plan | Amount to be Reimbursed | Expense for: (Name) |
|---------------------------------|---------------|----------------------|-------------------------|-------------------------|---------------------|
| _____ | _____ | \$ _____ | \$ _____ | \$ _____ | _____ |
| _____ | _____ | \$ _____ | \$ _____ | \$ _____ | _____ |
| _____ | _____ | \$ _____ | \$ _____ | \$ _____ | _____ |
| _____ | _____ | \$ _____ | \$ _____ | \$ _____ | _____ |
| _____ | _____ | \$ _____ | \$ _____ | \$ _____ | _____ |
| TOTAL | | \$ _____ | \$ _____ | \$ _____ | _____ |

AUTHORIZATION: I certify the above information to be correct and true to the best of my knowledge and that any children listed are dependents under Section 152 of the Internal Revenue Code. I understand that any amounts remaining in my account(s) not used for expenses incurred during the plan year will be forfeited in accordance with current plan provisions and tax laws. I also understand that the Flexible Spending reduction(s) will be in effect for the plan year and cannot be revoked unless I experience a change in my family status, significant change in cost or coverage of my health plan or my spouse's health plan or separation from service as prescribed by IRS rules. If a change in family status occurs, you have thirty-one (31) days from the occurrence to change or revoke your election. Furthermore, I hereby authorize my employer to transfer my required health benefits contribution on a monthly basis to the TML Health Benefits Pool. I agree to only submit claims which qualify as expenses under Section 213, Internal Revenue Code.

Employee Signature Date

Please return this form to TML Health Benefits Pool.
PO Box 140167 | Austin, Texas 78714-0167 | Fax: (512) 719-6505

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Section 125 Dependent Care Reimbursement Form



| | | | | |
|-----------------|------|-------|-------------------|--|
| Employer Name | | | Employer Group # | |
| Employee Name | | | Social Security # | |
| Street Address | City | State | Zip Code | <input type="checkbox"/> Check here if new |
| Mailing Address | City | State | Zip Code | <input type="checkbox"/> Check here if new |

| Name of Individual or Organization providing Dependent Care Services | Tax ID or SS# | Date Incurred | Amount to be Reimbursed | Expense for Care of: (Name) |
|--|---------------|---------------|-------------------------|-----------------------------|
| _____ | _____ | _____ | \$ _____ | _____ |
| Name | | | | |
| _____ | _____ | _____ | \$ _____ | _____ |
| Name | | | | |
| _____ | _____ | _____ | \$ _____ | _____ |
| Name | | | | |
| TOTAL | | | \$ _____ | |

Employee Signature Date

AUTHORIZATION: I certify the above information to be correct and true to the best of my knowledge and that any children listed are dependents under Section 152 of the Internal Revenue Code. I understand that any amounts remaining in my account(s) not used for expenses incurred during the plan year will be forfeited in accordance with current plan provisions and tax laws. I also understand that the Flexible Spending reduction(s) will be in effect for the plan year and cannot be revoked unless I experience a change in my family status, significant change in cost or coverage of my health plan or my spouse's health plan or separation from service as prescribed by IRS rules. If a change in family status occurs, you have thirty-one (31) days from the occurrence to change or revoke your election. Furthermore, I hereby authorize my employer to transfer my required health benefits contribution on a monthly basis to the TML Health Benefits Pool. I certify that the expenses listed above qualify as expenses under Section 129, Internal Revenue Code.

| | |
|---|----------------------|
| STATEMENT OF CERTIFICATION: I certify that I have provided care for _____'s child (children or dependent) from _____ to _____. My charge for this service was _____. | |
| Name and Address of Provider | Provider's Signature |
| _____ | |
| Tax ID or SS# | |


Please return this form to TML Health Benefits Pool.
PO Box 140167 | Austin, Texas 78714-0167 | Fax: (512) 719-6505

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Section 125 Account Claim Form



INSTRUCTIONS: Please complete this form for the submission of any EOBs, prescription orders or receipts. Number your EOBs and receipts to correspond with the "Item #" column in sections B, C and/or D. Fax form to (512) 719-6505 or mail form to TML Health Benefits Pool. This form must be submitted with each EOB or receipt; claims will not be processed unless proper documentation is supplied. **Please Note:** Section B applies only to plans in which Flexible Spending Funds are available after meeting a Flexible Spending deductible. For more information about your plan, consult your enrollment materials, your HR Department or TML Health Benefits Pool.

| A. ACCOUNT HOLDER INFORMATION* | | | |
|---|--------|--|----------------|
| NAME | Last | First | Middle Initial |
| MAILING ADDRESS | Street | City | State Zip |
| Social Security # | | Employer | |
| Preferred Contact Phone # | | E-mail | |
| B. EOBs FOR PROOF OF DEDUCTIBLE <small>(necessary only for plans in which Flexible Spending Funds are available after meeting a Flexible Spending Deductible)</small> | | | |
| Item # | Date | Provider | |
| E1 | / / | | |
| E2 | / / | | |
| E3 | / / | | |
| E4 | / / | | |
| E5 | / / | | |
| C. RECEIPTS FOR REIMBURSEMENT | | | |
| Please complete this section for any requests for manual reimbursements from your Flexible Spending funds. You must provide a corresponding receipt in order to be reimbursed. NOTE: You may have to meet your Flexible Spending Deductible (see Section B above) before you are eligible for reimbursement. Consult your HR Department or TML Health Benefits Pool for your plan info. | | | |
| Item # | Date | Provider | Amount |
| R1 | / / | | |
| R2 | / / | | |
| R3 | / / | | |
| R4 | / / | | |
| R5 | / / | | |
| | | | TOTAL |
| D. RECEIPTS FOR PHARMACY PURCHASES | | | |
| Please complete this section to accompany pharmacy receipts. You must provide receipts for all pharmacy purchases. | | | |
| Item # | Date | Provider | |
| P1 | / / | | |
| P2 | / / | | |
| P3 | / / | | |
| P4 | / / | | |
| P5 | / / | | |
| E. AGREEMENT AND SIGNATURE* | | | |
| I certify that these eligible expenses have been incurred by me or my eligible dependent and are not for cosmetic purposes but for the treatment of an illness, injury, trauma, or medical condition. I understand that expenses incurred means the service has been provided that gave rise to the expense, regardless of when I am billed or charged for or pay for the service. The expenses have not been reimbursed and I will not seek reimbursement elsewhere. I understand that any amounts reimbursed may not be claimed on me or my spouse's income tax returns. I understand that I am not eligible for reimbursement before I have reached the Flexible Spending deductible set by my employer. I have received and read the printed material regarding the reimbursement accounts and under all of the provisions. | | | |
|  Employee Signature | | Date | |
| MAIL TO: TML Health Benefits Pool PO Box 140167 Austin, Texas 78714-0167 | | FAX TO: TML Health Benefits Pool (512) 719-6505 | |
| Please keep copies of all receipts, prescription orders and EOBs for your own records. For questions and concerns, please call TML Health Benefits Pool at (800) 282-5385. * These sections are required. Use only Sections B, C and D as needed. | | | |

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Agenda Item


9. NEW BUSINESS

- g. Discussion and possible action on authorizing the issuance of \$840.00 to Sergeant David Keale for unpaid Certification Pay for December 2016 – September 2017.

May 26, 2020

MEMORANDUM

TO: Theresa Bell-Prasil, City Administrator / City Secretary


FROM: Allyse Long, Finance Bookkeeper

RE: David Keale, Certification Pay

On September 14, 2017, City Administrator Bell-Prasil completed a payroll action form to start paying Sergeant David Keale his Certification Pay of \$40.00 per pay period. It was also noted in the Other Section that "Employee was not authorized by previous Police Chief Ramsey to receive certification pay. Employee is due certification pay for December 2016-September 12, 2017. 21 pay periods is due to employee at \$40/pay period totaling \$840.00." After Bookkeeper Long audited the payroll and accounts payable for this specific period, it was noted that the Bookkeeper at the time, Sara Timberlake-Trevino, did not process a check for Sergeant David Keale for the \$840.00 that was owed to him. Sergeant David Keale started receiving his certification pay of \$40/pay period as of the following payroll period 9/29/2017 after the payroll action form was sent to be entered into the payroll system by Bookkeeper Timberlake-Trevino.

With this, I am requesting that the City issue the unpaid Certification Pay to Sergeant David Keale for the entirety of the \$840.00 that he should have received in 2017.

Agenda Item

9. NEW BUSINESS

- h. Discussion and possible action on approving and allowing Chief DeWayne Philpott the authority to donate Teague Police Department's K-9, Zelda, as permitted by Texas Government Code Chapter 614.



Teague Police Department

To: Theresa Prasil, City Administrator

From: DeWayne Philpott, Chief of Police

Date: 05/13/2020

Re: Departmental K-9 - Zelda

The resignation of Jason Morgan, our former K-9 handler, in October 2018 left the department without a qualified handler to reassign Zelda too. We, since this time, have advertised specifically for a qualified K-9 handler to fill this vacancy and have Zelda assigned too them. We, however, had had no qualified applicants for this position and no current officers would be qualified to be assigned this duty.

As such, Zelda has been maintained at my home pending reassignment to a new handler since the departure of Jason Morgan in 2018. She has not been in service, nor has any continual training been done with her. The city expense to maintain her has been limited to purchasing food. The veterinary care has been performed at no charge to the city. I am not being compensated for her care in my home, further limiting the deficit incurred in keeping her.

As the Head of a Law Enforcement agency it is my determination that Zelda is surplus to the needs of our agency and steps should be taken to donate her to another law enforcement agency or person, that may humanely care for her. Humane care shall include providing food, shelter, and regular and appropriate veterinary care, including any needed medication/vaccinations, to properly provide for her health.

The City or Teague should enter a contract, as defined by Texas Government Code Sec. 614.214 (Contract), to allow donation of Zelda to one of the following: a former handler not described by Paragraph (A) [614.213 Government Code]; a peace officer, county jailer, or telecommunicator other than the animal's handler; or another person, to be selected by me, the Head of a Law Enforcement Agency, in compliance with Section 614.213(a)(2) [Transferee]. I am including a printed copy of the statutes related with this process.

You should also know; the last legislative session passed a State Constitutional Amendment regarding Donation of Law Enforcement Animals. The amendment reads as follows:

Sec. 521. DONATION OF LAW ENFORCEMENT ANIMAL. The legislature may authorize a state agency or a county, a municipality, or other political subdivision to transfer a law enforcement dog, horse, or other animal to the animal's handler or another qualified caretaker for no consideration on the animal's retirement or at another time if the transfer is in the animal's best interest.

(Added Nov. 5, 2019.)

I spoke with Amber McKeon-Mueller, from Texas Municipal League Legal Department, concerning the situation with Zelda. She confirmed eligibility for us to legally donate Zelda under the provisions identified in Government Code 614, Subchapter L. Retirement of Law Enforcement Animal.

SUBCHAPTER L. RETIREMENT OF LAW ENFORCEMENT ANIMAL

Sec. 614.211. DEFINITIONS. In this subchapter:

(1) "Head of a law enforcement agency" means the highest-ranking peace officer in a law enforcement agency, including the director, sheriff, constable, or police chief, as applicable.

(2) "Law enforcement agency" means an office, department, or other division of this state or a political subdivision of this state, including a county, municipality, school district, or hospital district, that is authorized by law to employ peace officers.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.212. SUITABILITY AND ELIGIBILITY OF ANIMAL. (a) The governing body of a state agency or political subdivision may enter into a contract with a person for the transfer of a law enforcement dog, horse, or other animal that has been determined by the applicable head of a law enforcement agency or that person's designee to be:

(1) suitable for transfer, after consulting with the animal's veterinarian, handlers, and other caretakers; and

(2) surplus to the needs of the state agency or political subdivision because the animal is:

(A) at the end of the animal's working life; or

(B) subject to circumstances that justify making the animal available for transfer before the end of the animal's working life, including:

(i) the death of the animal's handler in the line of duty or as a result of injuries sustained in the line of duty; or

(ii) the medical retirement of the animal's handler as a result of injuries sustained in the line of duty.

(b) The head of a state law enforcement agency may execute a contract under this subchapter on behalf of the state agency.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.213. TRANSFEREE. (a) A law enforcement animal determined to be suitable and eligible for transfer under Section 614.212 may be transferred only to a person who is:

(1) capable of humanely caring for the animal; and
(2) selected by the applicable head of a law enforcement agency or that person's designee in the following order of priority, as applicable:

(A) the animal's former handler who medically retired as a result of injuries sustained in the line of duty;

(B) the parent, child, spouse, or sibling of the animal's former handler if the handler was killed in the line of duty or died from injuries sustained in the line of duty;

(C) a former handler not described by Paragraph (A);

(D) a peace officer, county jailer, or telecommunicator other than the animal's handler; or

(E) another person.

(b) If more than one person in a category of authorized transferees under Subsection (a)(2) requests to receive the animal, the applicable head of a law enforcement agency or that person's designee shall determine which of the potential transferees would best serve the best interest of the animal and the applicable state agency or political subdivision.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.214. CONTRACT. A contract for a transfer under this subchapter:

(1) may provide for the transfer without charge to the transferee;

(2) must require the transferee to:

(A) humanely care for the animal, including providing food, shelter, and regular and appropriate veterinary care, including medication, to properly provide for the animal's health;

(B) comply with all state and local laws applicable to keeping domestic animals; and

(C) notify the applicable state agency or political subdivision if the transferee is no longer able to humanely care for the animal; and

(3) must require the applicable state agency or political subdivision to take possession of the animal on:

(A) receipt of the notice under Subdivision (2)(C); or

(B) a finding by the governing body of the state agency or political subdivision that the transferee is no longer able to humanely care for the animal.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.215. LIABILITY. A state agency or political subdivision that transfers an animal under this subchapter:

(1) is not liable in a civil action for any damages arising from the transfer, including damages arising from the animal's law enforcement training; and

(2) is not liable for veterinary expenses of the transferred animal, including expenses associated with care for a condition of the animal that existed before or at the time of transfer, regardless of whether the applicable law enforcement agency, state agency, or political subdivision was aware of the condition.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.216. EFFECT OF SUBCHAPTER. This subchapter does not:

- (1) require an animal to be transferred under this subchapter;
- (2) affect a state agency's or political subdivision's authority to care for retired law enforcement animals; or
- (3) waive sovereign or governmental immunity to suit and from liability of the state agency or political subdivision transferring an animal.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Sec. 614.217. EFFECT OF SURPLUS OR SALVAGE LAW. Subchapter D, Chapter 2175, of this code, Subchapter D, Chapter 263, Local Government Code, and other similar laws regarding the disposition of surplus or salvage property do not apply to the transfer of a law enforcement animal under this subchapter.

Added by Acts 2019, 86th Leg., R.S., Ch. 36 (S.B. 2100), Sec. 1, eff. May 14, 2019.

Agenda Item

9. NEW BUSINESS

- i. Discussion and possible action on approving Resolution No. 2020-06-15-A extending the Local Disaster Declaration.

RESOLUTION NO. 2020-06-15-A

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, EXTENDING THE LOCAL DISASTER DECLARATION UNTIL _____ P.M. ON _____, 2020; OTHER RELATED MATTERS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Teague, Texas (the “City”) has declared a local state of disaster for the City; and

WHEREAS, the Board of Aldermen (the “Board of Aldermen”) of the City of Teague, Texas has the authority under Texas Government Code Section 418.108(b) to continue or renew a declaration of a local state of disaster for a period of more than seven (7) days; and

WHEREAS, under Texas Local Government Code Section 552.001(b), the Board of Aldermen has broad authority to regulate water, sewer, gas, or electricity systems (collective, the “Utility Systems”) in a manner that protects the interests of the municipality; and

WHEREAS, on March 31, 2020, the Governor of Texas Greg Abbott issued Executive Order GA-14 (the “Order”), ordering people or entities to provide all services through remote telework from home, unless they are essential services as defined by that Order; and

WHEREAS, the Board of Aldermen wishes to continue the declaration until _____ on _____, 2020 to abate the effects of the spread of the coronavirus; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS:

SECTION 1: Findings Incorporated. The findings recited above are incorporated as if fully set forth in the body of this Resolution.

SECTION 2: Ratification. The Board of Aldermen hereby extends the Mayor’s declaration of local disaster indefinitely. Incorporated into this Resolution are the provisions of Governor Greg Abbott’s Executive Orders, superseding any conflicting order issued by local officials in response to the disaster, but only to the extent that such local order restricts essential services allowed by the Order or allows gatherings prohibited by the Order.

SECTION 3: Utility Systems Disconnections/Payments Suspended. The Board of Aldermen hereby delegates to the City Administrator the ability to suspend disconnection and collection of payments for Utility Systems for the duration of this Resolution.

SECTION 4: Ending Date. This Resolution shall remain in effect until _____ P.M. on _____, 2020.

SECTION 5: Savings/Repealing. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provision of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 6: Effective Dates. This Resolution shall be in force and effect immediately upon final passage until the ending date, and it is so resolved.

PASSED AND APPROVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS on this the ____ day of June, 2020.

CITY OF TEAGUE

James Monks, Mayor

ATTEST:

Theresa Bell, City Secretary

Agenda Item

11. PRESENTATION AND DISCUSSION OF DEPARTMENT HEAD REPORTS:

- ADMINISTRATOR
- COURTS
- PUBLIC WORKS
- POLICE DEPARTMENT
- LIBRARY (Will forward once received)
- EDC (Will forward once received)



CITY ADMINISTRATOR'S REPORT TO THE BOARD OF ALDERMEN

June 15, 2020

Update/Information from the Administrator's Desk:

- The May Sales Tax deposit has not been received as of the time of this report.
- During the month of May, I personally drove the City Streets and with Kim's assistance we compiled a list of properties with code violations and forwarded those to the police department to be reviewed.
- Fiscal Year 2020-2021 Budget planning is underway. Please refer to the amended Budget Calendar that was emailed to you in April with upcoming dates and deadlines.
- For **ALL** Elected Officials there are 2 National Incident Management System (NIMS) training requirement courses that must be completed. The following need to be completed:
 - IS-700 Aldermen Nickleberry
 - IS-800 Aldermen Nickleberry

Permits

- 2 Open Building Permits
- 3 Pending Building Permits
- 0 Open Electrical Permit
- 0 Pending Mechanical Permit
- 3 Pending Manufactured Home Permits
- 0 Offsite Accessory Permits
- 2 Open Demolition Permit
- 2 Business Permit
- 1 Vendor Permit

Current Employment Opportunities:

- Water & Sewer Operator
- Contract Animal Control

Upcoming Important Dates:

- City Hall will be closed July 3rd for Independence Day
- Budget Workshop - July 16th at City Hall
- Please follow the City's Facebook page and website for information on future events.

Open Code Violations

| Case Number | Violation Description | Case Status | Reported Date | Opened Date | Closed Date | Location |
|------------------|--|-------------|---------------|-------------|-------------|--------------------------------------|
| 200305-00395 | Prohibition Against Dilapidated and/or Substandard Buildings | Reopened | 5/4/2020 | 5/4/2020 | | 704 S. 7th Avenue 1 |
| 200313-00445 | Weeds And Excess Growth | Opened | 5/5/2020 | 5/14/2020 | | 301 FM 553 |
| 200505-00707A | Accumulation of Rubbish or Brush Prohibited | Opened | 5/5/2020 | 5/5/2020 | | 500 Clio Street |
| 200505-00707B | Weeds And Excess Growth | Opened | 5/5/2020 | 5/5/2020 | | 500 Clio Street |
| 200505-00707C | Prohibition Against Unsecured Vacant Buildings | Opened | 5/5/2020 | 5/5/2020 | | 500 Clio Street |
| 200505-00708A | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708B | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708C | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708D | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708E | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708F | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708G | JUNKED VEHICLES | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200505-00708H | Accumulation of Rubbish or Brush Prohibited | Opened | 5/5/2020 | 5/5/2020 | | 521 Clio Street |
| 200509-00739 | Prohibition Against Dilapidated and/or Substandard Buildings | Opened | 5/9/2020 | 5/9/2020 | | 603 Mulberry Street |
| 200511-00752 | JUNKED VEHICLES | Opened | 5/11/2020 | 5/27/2020 | | 801 N. 2nd Avenue |
| 200514-00775 (B) | Prohibition Against Dilapidated and/or Substandard Buildings | Opened | 5/14/2020 | 5/14/2020 | | 114 S. 7th Avenue |
| 200514-00781 | PROHIBITION AGAINST UNRESTRAINED AND STRAY DOGS | Opened | 5/14/2020 | 6/4/2020 | | 200 Spruce Street, Teague, TX 75860 |
| 200517-00790 | Weeds And Excess Growth | Opened | 5/17/2020 | 5/17/2020 | | 107 W. 179 Highway |
| 200517-00791-A | Accumulation of Rubbish or Brush Prohibited | Opened | 5/17/2020 | 5/17/2020 | | 2885 E. MAIN Street |
| 200517-00791-B | Weeds And Excess Growth | Opened | 5/17/2020 | 5/17/2020 | | 2885 E. MAIN Street |
| 200309-00415 | STREET AND SIDEWALK OBSTRUCTION | Opened | 5/22/2020 | 6/5/2020 | | 401 Cypress |
| 200522-00825 | Accumulation of Rubbish or Brush Prohibited | Opened | 5/22/2020 | 5/22/2020 | | 1104 Wayne Drive |
| 200525-00842 | Accumulation of Rubbish or Brush Prohibited | Opened | 5/25/2020 | 5/26/2020 | | 121 N. 9th Avenue |
| 200525-00843 | Prohibition Against Dilapidated and/or Substandard Buildings | Opened | 5/25/2020 | 5/26/2020 | | 109 N. 9th Avenue |
| 200525-00844 | Accumulation of Rubbish or Brush Prohibited | Opened | 5/25/2020 | 5/26/2020 | | 416 N. 8th Avenue |
| 200526-00857 | RABIES CONTROL | Opened | 5/26/2020 | 6/4/2020 | | 603 Cypress Street, Teague, TX 75860 |
| 200511-00752B | JUNKED VEHICLES | Opened | 5/27/2020 | 5/28/2020 | | 801 N. 2nd Avenue |

Closed Code Violations

| Case Number | Violation Description | Status | Date | Date | Closed Date | Location |
|------------------|---|--------|-----------|-----------|-------------|----------------------|
| 200501-00691 | CONNECTION TO CITY SYSTEM | Opened | 5/1/2020 | 5/1/2020 | 5/1/2020 | 951 W. US 84 Highway |
| 200509-00740 (A) | PROHIBITION AGAINST DOMESTIC FARM ANIMALS RUNNING AT LARGE | Closed | 5/9/2020 | 5/9/2020 | 5/9/2020 | 320 Spruce Street |
| 200509-00740 (B) | RABIES CONTROL | Closed | 5/9/2020 | 5/9/2020 | 5/9/2020 | 320 Spruce Street |
| 200517-00795-A | NUMBER OF DOGS AND/OR CATS ALLOWED | Closed | 5/17/2020 | 5/17/2020 | 5/17/2020 | 1330 OAK Street |
| 200517-00795-B | PROHIBITION AGAINST UNRESTRAINED AND STRAY DOGS | Closed | 5/17/2020 | 5/17/2020 | 5/17/2020 | 1330 OAK Street |
| 200505-00712 | Weeds And Excess Growth | Closed | 5/5/2020 | 5/5/2020 | 5/18/2020 | 1 Mimosa Lane |
| 200513-00766 | Weeds And Excess Growth | Closed | 5/13/2020 | 5/13/2020 | 5/23/2020 | 302 Epps Street |
| 200519-00803 (C) | Weeds And Excess Growth | Closed | 5/19/2020 | 5/19/2020 | 5/24/2020 | 605 Pine Street |
| 200517-00792 | Prohibition Against Dilapidated and/or Substandard Buildings | Closed | 5/17/2020 | 5/17/2020 | 5/26/2020 | 2301 E. MAIN Street |
| 200514-00778 | Weeds And Excess Growth | Closed | 5/14/2020 | 5/14/2020 | 5/27/2020 | 7 Mimosa Lane |
| 200527-00871 | PROHIBITION AGAINST UNRESTRAINED AND STRAY DOGS | Closed | 5/27/2020 | 5/27/2020 | 5/27/2020 | 203 Huckaby Lane |
| 200519-00803 (A) | JUNKED VEHICLES | Closed | 5/19/2020 | 5/19/2020 | 5/28/2020 | 605 Pine Street |
| 200519-00803 (B) | JUNKED VEHICLES | Closed | 5/19/2020 | 5/19/2020 | 5/28/2020 | 605 Pine Street |
| 200514-00775 (A) | Weeds And Excess Growth | Closed | 5/14/2020 | 5/14/2020 | 6/7/2020 | 114 S. 7th Avenue |

City of Teague
Municipal Court Council Report
From 5/1/2020 to 5/31/2020

6/11/2020 11:30 AM

Violations by Type

| Traffic | Penal | City Ordinance | Parking | Other | Total |
|---------|-------|----------------|---------|-------|-------|
| 11 | 0 | 4 | 0 | 2 | 17 |

Financial

| State Fees | Court Costs | Fines | Tech Fund | Building Security | Total |
|------------|-------------|----------|-----------|-------------------|------------|
| \$582.30 | \$201.42 | \$708.80 | \$36.11 | \$35.47 | \$1,564.10 |

Warrants

| Issued | Served | Closed | Total |
|--------|--------|--------|-------|
| 0 | 0 | 0 | 0 |

FTAs/VPTAs

| FTAs | VPTAs | Total |
|------|-------|-------|
| 0 | 0 | 0 |

Dispositions

| Paid | Non-Cash Credit | Dismissed | Driver Safety | Deferred | Total |
|------|-----------------|-----------|---------------|----------|-------|
| 8 | 0 | 0 | 1 | 8 | 17 |

Trials & Hearings

| Jury | Bench | Appeal | Total |
|------|-------|--------|-------|
| 0 | 0 | 0 | 0 |

Omni/Scofflaw/Collection

| Omni | Scofflaw | Collections | Total |
|------|----------|-------------|-------|
| 0 | 0 | 0 | 0 |

**REPORT TO THE
BOARD OF ALDERMEN
*City of Teague, Texas***

Jacob Cowling
Department Head Approval

DATE: 06/09/2020
FROM: Jacob Cowling, Public Works Director
SUBJECT: Monthly Council Report
TO: Mayor, City Council Members

Background: Reports for the water, wastewater, streets and park departments

Water: The water samples were satisfactory for the Month of May. The wells pumped a combined total of 11,263,000 gallons with a daily average of 363,322 gallons in the Month of May. All our water storage tanks have had their required inspections done for TCEQ. The 330,000-gallon ground storage tank and 150,000 clear well had in-service cleanings completed. I have completed the Consumer Confidence Report (CCR) for 2019 and it will be posted once the water bills are mailed out later this month. We have been out fixing leaks but due to the weather heating up we are seeing more pop up every day and we are doing our best to keep them under control.

Wastewater: The wastewater samples were satisfactory for the month of May. All the lift stations and treatment plants had in-service cleanings completed to help with the treatment process and to help extend the life of the pumping equipment. We are still having sand entering our collection system due to the age of the pipes and we are doing our best to keep them cleaned and flowing. We currently have four sewer taps that are needing to be completed but we are waiting on our larger backhoe to return from the shop.

Streets: We have been out mowing right of ways, cleaning ditches and culverts. We have been able to get some potholes filled but due to a recent load of cold mix being a bad batch we had to wait till we could get another load of cold mix in. We will be out the rest of this month trying to get caught up on the potholes around town.

Parks: The parks employee has been maintaining the City's parks and facilities as well as running the Collection Center. Hensel electric has been out installing electrical and lighting on the new pavilion at the 8th Avenue City Park. We will also be starting to paint the black fencing at the 8th avenue park.

Call Type Report

TEAGUE POLICE DEPARTMENT

From: 05/01/2020

To: 05/31/2020

| Call Type Description | Number of Calls |
|--|-----------------|
| 911 Hang Up | 1 |
| Alarm Call Hold Up | 3 |
| Animal Complaint | 19 |
| Animal Complaint: Animal Impoundment | 2 |
| Assault | 3 |
| Assault Bodily Injury/ Family Violence | 1 |
| Assault Family Violence | 4 |
| Assist Other Agency | 11 |
| ASSISTANCE | 12 |
| Burglary of a Building | 1 |
| Burglary of Motor Vehicle | 1 |
| City Ordinance Violation | 21 |
| CIVIL MATTER | 8 |
| COVID-19 | 1 |
| CRIMINAL MISCHIEF | 3 |
| CRIMINAL TRESPASS | 2 |
| DISTURBANCE | 6 |
| Driving While Intoxicated | 2 |
| Fireworks Disturbance | 3 |
| FOLLOW UP INVESTIGATION | 3 |
| FOUND PROPERTY | 2 |
| HARASSMENT | 5 |
| INFORMATION | 2 |
| Loud Music | 2 |
| Loud Noise Complainant | 2 |
| Medical | 3 |
| Meet the Citizen | 5 |



Call Type Report

TEAGUE POLICE DEPARTMENT

From: 05/01/2020

To: 05/31/2020

| Call Type Description | Number of Calls |
|-------------------------------------|-----------------|
| Mental Health / Emergency Detention | 2 |
| MISCELLANEOUS | 4 |
| Open door | 3 |
| OTHER | 10 |
| RECKLESS DRIVING | 5 |
| Residence/Business Alarm | 7 |
| RUNAWAY JUVENILE | 1 |
| Sex Offender Registration | 2 |
| SHOTS FIRED | 3 |
| SPECIAL ASSIGNMENT | 1 |
| STRANDED MOTORIST | 1 |
| SUPPLEMENTAL INFORMATION | 2 |
| Susp. Activity | 10 |
| Susp. Person | 4 |
| SUSPICIOUS CIRCUMSTANCE | 3 |
| SUSPICIOUS CIRCUMSTANCES | 1 |
| SUSPICIOUS PERSON | 2 |
| Suspicious Vehicle | 8 |
| TERRORISTIC THREATS | 1 |
| THEFT | 6 |
| TRAFFIC CONTROL | 1 |
| TRAFFIC HAZARD | 14 |
| Vehicle Collision | 5 |
| VIOLATION CITY ORDINANCE | 10 |
| WARRANT SERVICE | 1 |
| WELFARE CONCERN | 8 |



Teague Police Department May 2020 City Council Crime Report

| Title | Report Type | Offense |
|----------------------------|-----------------|--|
| FORGERY | Incident Report | |
| Animal Complaint | Incident Report | |
| Animal Complaint | Incident Report | |
| RUNAWAY JUVENILE | Incident Report | |
| CHILD CUSTODY INTERFERENCE | Incident Report | |
| CIVIL MATTER | Incident Report | |
| Poss. Marijuana <2OZ | Incident Report | |
| CRIMINAL MISCHIEF | Offense Report | SELECT |
| Burglary of a Building | Offense Report | BURGLARY OF BUILDING |
| THEFT | Offense Report | THEFT PROP >=\$100<\$750 |
| CRIMINAL TRESPASS | Offense Report | CRIMINAL TRESPASS |
| SHOTS FIRED | Offense Report | DISORDERLY CONDUCT DISCHARGE/DISPLAY FIREARM OR OTHER WEAPON |
| Driving While Intoxicated | Offense Report | DRIVING WHILE INTOXICATED 2ND |
| Assault Bodily Injury | Offense Report | RESIST ARREST SEARCH OR TRANSPORT |
| Assault Bodily Injury | Offense Report | ASSAULT PEACE OFFICER/JUDGE |
| SHOTS FIRED | Offense Report | AGG ASSAULT W/DEADLY WEAPON |
| SHOTS FIRED | Offense Report | AGG ASSAULT DATE/FAMILY/HOUSE W/WEAPON |
| THEFT | Offense Report | THEFT PROP >=\$100<\$750 |
| Assault | Offense Report | ASSAULT BY CONTACT FAMILY/HOUSEHOLD MEMBER/DATING RELATIONSHIP |
| Assault | Offense Report | ASSAULT BY CONTACT FAMILY/HOUSEHOLD MEMBER/DATING RELATIONSHIP |
| Assault Family Violence | Offense Report | ASSAULT CAUSES BODILY INJURY FAMILY |
| Suspicious Vehicle | Offense Report | POSSESSION OF NARCOTIC PARAPHERNALIA |
| Driving While Intoxicated | Offense Report | DRIVING WHILE INTOXICATED |
| HARASSMENT | Offense Report | HARASSMENT |
| Sex Offender Registration | Offense Report | SEX OFFENDERS DUTY TO REGISTER LIFE/90 DAY |
| THEFT | Offense Report | THEFT PROP >=\$750<\$2,500 |
| Assault Family Violence | Offense Report | ASSAULT FAMILY/HOUSEHOLD MEMBER W/PREV CONV |
| TERRORISTIC THREATS | Offense Report | TERRORISTIC THREAT OF FAMILY/HOUSEHOLD |
| THEFT | Offense Report | THEFT PROP >=\$100<\$750 |
| THEFT | Offense Report | THEFT PROP >=\$750<\$2,500 |

| | | |
|----------------------------------|-------------------|---------------------------|
| Driving While Intoxicated | Supplement Report | DRIVING WHILE INTOXICATED |
| Possession of Drug Paraphernalia | Supplement Report | |
| Assault Family Violence | Supplement Report | |
| Assault Family Violence | Supplement Report | |
| Sex Offender Registration | Supplement Report | |
| Sex Offender Registration | Supplement Report | |
| Poss. Marijuana <2OZ | Supplement Report | |
| DEBIT CARD ABUSE | Supplement Report | |
| DEATH INVESTIGATION | Supplement Report | |
| Assault | Supplement Report | |



Agency Racial Profiling Information
TEAGUE POLICE DEPARTMENT
5/1/2020 - 5/31/2020

Total stops: 34

1. Gender

CCP 2.133(b)(1)(a)

- 1.1 Female: 11
- 1.2 Male: 23

2. Race or ethnicity

CCP 2.132(a)(3), 2.132(b)(6)(A), 2.133(b)(1)(B)

- 2.1 Black: 1
- 2.2 Asian/Pacific: 1
- 2.3 White: 26
- 2.4 Hispanic/Latino: 6
- 2.5 Alaska Native/American Indian: 0

3. Was race or ethnicity known prior to stop?

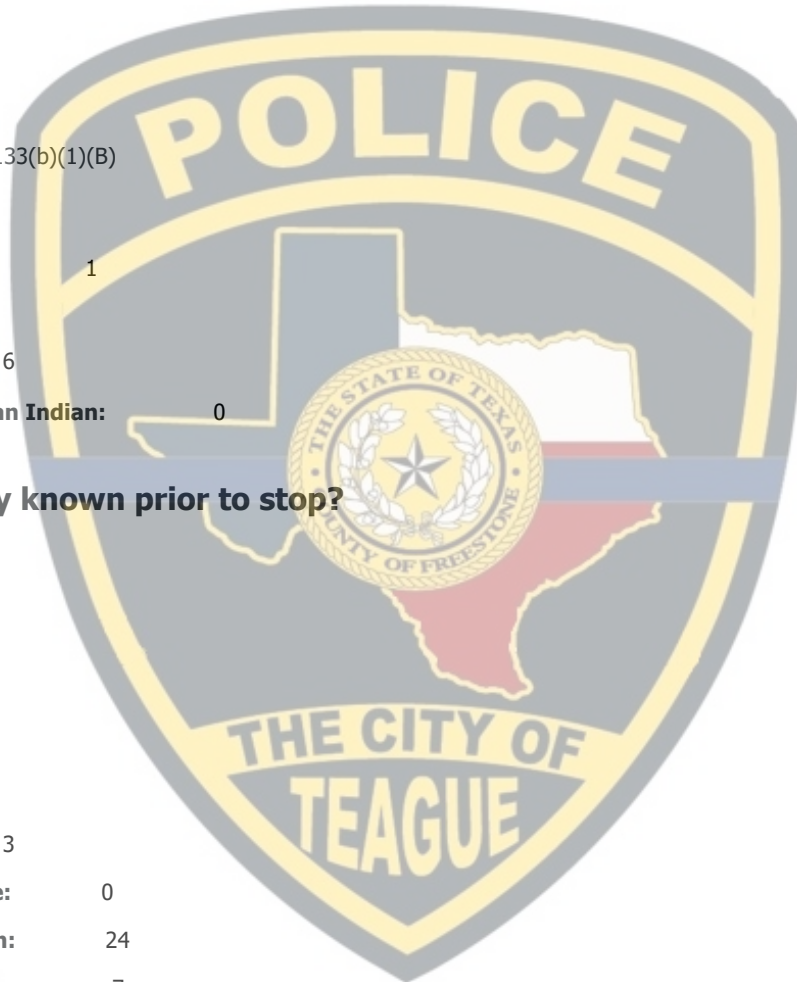
CCP 2.132(b)(6)(C)

- 3.1 Yes: 3
- 3.2 No: 31

4. Reason for stop?

CCP 2.132(b)(6)(F), 2.133(b)(2)

- 4.1 Violation of law: 3
- 4.2 Preexisting knowledge: 0
- 4.3 Moving traffic violation: 24
- 4.4 Vehicle traffic violation: 7



TEAGUE POLICE DEPARTMENT

5/1/2020 - 5/31/2020

5. Street address or approximate location of the stop

CCP 2.132(b)(6)(E), 2.133(b)(7)

- 5.1 City street: 13
- 5.2 US highway: 14
- 5.3 County road: 0
- 5.4 State highway: 1
- 5.5 Private property or other: 6

6. Was a search conducted?

CCP 2.132(b)(6)(B), 2.133(b)(3)

- 6.1 Yes: 1
- 6.2 No: 33

7. Reason for Search?

- 7.1 Consent: 0
- 7.2 Contraband in plain view: 0
- 7.3 Probable cause: 1
- 7.4 Inventory: 0
- 7.5 Incident to arrest: 0

CCP 2.132(b)(6)(B), 2.133(b)(3)

CCP 2.133(b)(5)(A)

CCP 2.133(b)(5)(B)

CCP 2.133(b)(5)(C)

CCP 2.133(b)(5)(C)

8. Was Contraband discovered?

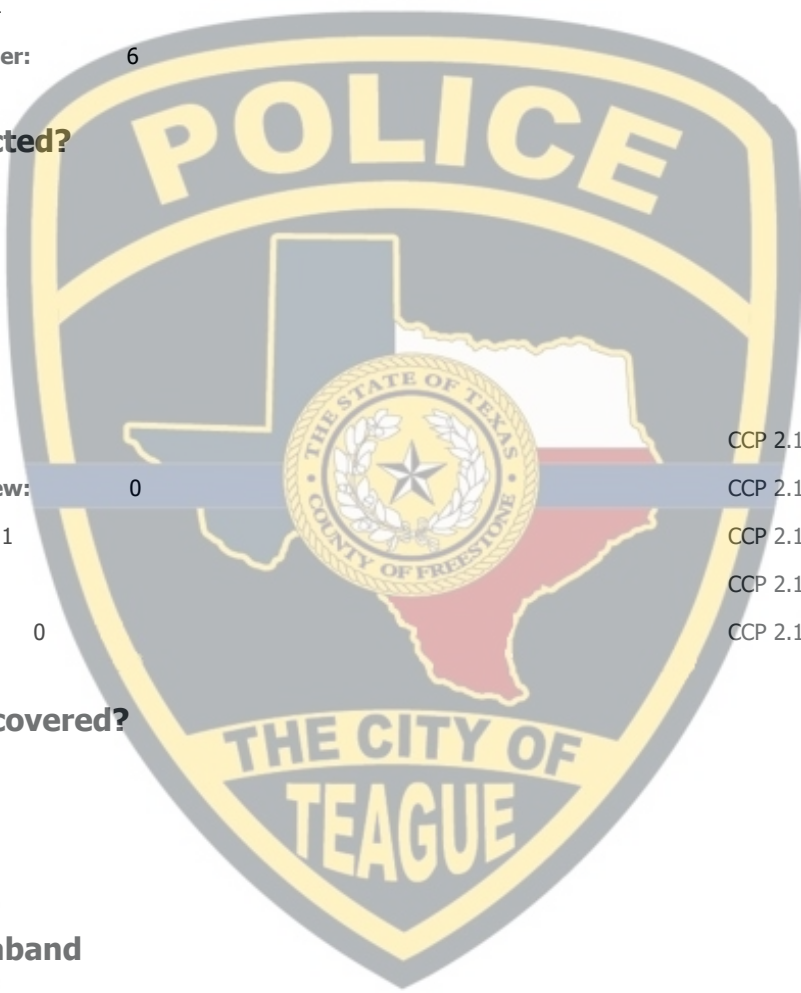
CCP 2.133(b)(4)

- 8.1 Yes: 1
- 8.2 No: 0

9. Description of contraband

CCP 2.133(b)(4)

- 9.1 Drugs: 1
- 9.2 Currency: 0
- 9.3 Weapons: 0
- 9.4 Alcohol: 0
- 9.5 Stolen property: 0
- 9.6 Other: 0



Agency Racial Profiling Information
TEAGUE POLICE DEPARTMENT
5/1/2020 - 5/31/2020

10. Result of the stop

| | | |
|---|----|-----------------|
| 10.1 Verbal warning: | 1 | CCP 2.133(b)(8) |
| 10.2 Written warning: | 24 | CCP 2.133(b)(8) |
| 10.3 Citation: | 9 | CCP 2.133(b)(8) |
| 10.4 Written warning and arrest: | 0 | |
| 10.5 Citation and arrest: | 0 | |
| 10.6 Arrest: | 0 | CCP 2.133(b)(6) |

Arrest Total = 0

11. Arrest based on

CCP 2.133(b)(6)

| | |
|--|---|
| 11.1 Violation of Penal Code: | 0 |
| 11.2 Violation of Traffic Law: | 0 |
| 11.3 Violation of City Ordinance: | 0 |
| 11.4 Outstanding Warrant: | 0 |

12. Was physical force resulting in bodily injury used during stop?

CCP 2.132(b)(6)(D), 2.133(b)(9)

| | |
|-----------------|----|
| 8.1 Yes: | 0 |
| 8.2 No: | 34 |

