

REGULAR CITY COUNCIL MEETING WILL BEGIN AT 6:30 PM

NOTICE OF REGULAR MEETING

TOWN OF RANSOM CANYON

CITY COUNCIL AGENDA

TUESDAY, DECEMBER 13, 2022

Jana Trew, Mayor

Val Meixner, Alderwoman
Ron McWilliams, Alderman
Terry Waldren, Alderman

Brandt Underwood, Mayor Pro Tem
John Hand, Alderman
Elena Quintanilla, City Administrator

Notice is hereby given that the regular meeting for the governing body of the Town of Ransom Canyon is called for 6:30 p.m. on Tuesday, December 13, 2022 will be held at City Hall located at 24 Lee Kitchens Drive in Ransom Canyon, Texas. The City Council agenda and packet are posted online at <https://www.ci.ransom-canyon.tx.us>.

1. CALL TO ORDER/PRAYER/PLEDGES AT 6:30 P.M.
2. CITIZEN COMMENTS AND PROPERTY OWNER'S ASSOCIATION REPORT - **In accordance with law, no Council *discussion or action* is to be taken until such matter is placed on the Agenda.** Citizens shall be allowed to speak on any matter other than personnel matters, matters under litigation or matters concerning the purchase, exchange, lease or value of real property
3. DISCUSSION ITEM: First Reading of Ordinance 22-00200, providing an amendment to the 2022-2023 Budget to increase line item entitled "Engineering" from \$17,000 to \$37,000.
4. DISCUSSION ITEM: First Reading of Ordinance 121322 to consider changes in the speed limit on Ransom Road from 50 mph to 35mph and on Johnson Road from 35 mph to 25mph.
5. ACTION ITEM: APPROVE MINUTES OF:
 - a. Regular Meeting on November 8, 2022
6. ACTION ITEM: APPROVE FINANCIALS
 - a. Financial Reports
 - b. November 2022 Claims & Demands
 - c. Financial Investment Report
7. ACTION ITEM: CONSIDER AND ACT UPON the 2021-2022 Audit Report presentation by Terry & King, CPA's, PC Auditor.

8. ACTION ITEM: CONSIDER AND ACT UPON an application of a grant through Lubbock County entitled "Critical Needs Funding FY 2023" for the Ransom Canyon Volunteer Fire Department in the amount of \$45,454.00.
9. ACTION ITEM: CONSIDER AND ACT UPON an amendment to the FY 2021-2022 Town of Ransom Canyon budget to approve line-item adjustments and overall budget amendments to the Fire, Police, and Water Departments.
10. ACTION ITEM: CONSIDER AND ACT UPON an amendment to the FY 2022-2023 Town of Ransom Canyon to increase the "Engineering" line item from \$17,000 to \$37,000.
11. ACTION ITEM: CONSIDER AND ACT UPON the recommendation of the Building Review Committee to adopt the following building codes per the most current International Building Codes utilized by the City of Lubbock.
 - A. BUILDING REVIEW COMMITTEE REPORT: The Building Review Committee did not meet in the month of November. Building Review Committee members have been reviewing Chapter 3: Building Ordinance Changes.
 - B. DEPARTMENT REPORTS:
 - a. Administration: Elena Quintanilla
 - City Administrator Schedule of Events
 - Strategic Plan Update
 - Audit Journal Entries/Budget Installation
 - Legislative Update
 - Election Law Seminar
 - b. Court: Elena Quintanilla
 - Report on Pending Municipal Court Cases
 - Report on New Municipal Court Cases
 - c. Operations: Cory Needham
 - Beast/Quad Investments Subdivision
 - Ransom Canyon Road Bids for Spur Lane
 - Winterizing Equipment/Preparation for Inclement Weather
 - Optimum/Suddenlink Fiber Optic Project
 - Update on Operations Personnel
 - d. Police: James Hill
 - Report of Citations, Warnings, and Arrests
 - Police Training and Education
 - Police Personnel
 - Holiday Traffic
 - e. Fire: Rand McPherson

- EMS Calls
 - Fire Calls
 - Fire Department Remodel
 - Fire Department Training
 - Lubbock County Funds
- f. Library: Angie Fikes
- "Girls Who Code Computer Program"
 - Christmas Fundraiser
 - Christmas Party

12. ADJOURN

Executive Session Disclosure Statement: The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices and 551.087 (Economic Development).

If any accommodations for a disability are required, please notify the City Administrator's office at 806-829-2470 at least two (2) working days prior to the date of the meeting. The building has handicap parking areas and is wheelchair accessible at the front entrance to the building.

All items listed on this agenda are eligible for both discussion and action unless expressly limited.

CERTIFICATION

DATED THIS THE 9th DAY OF DECEMBER, 2022

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of Ransom Canyon, Texas is a true and correct copy of said notice that has been posted in the display case at the City Hall of Ransom Canyon, Texas, a place convenient and readily accessible to the general public at all times, and said notice was posted on or before December 9, 2022 by 4:00 PM and remained so posted continuously for at least 72 hours preceding the scheduled time of such meeting.

Elena Quintanilla, City Secretary

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the front doors of City Hall on _____ day of _____, 2022.

Elena Quintanilla, City Secretary

DISCUSSION ITEM #3:

Budget Amendment

PERTAINING TO: AMENDMENT TO THE BUDGET

AN ORDINANCE AMENDING ORDINANCE NUMBER 22-00200, PROVIDING FOR AN AMENDMENT TO THE 2022-2023 BUDGET TO INCREASE LINE ITEM 506-6020 ENTITLED "ENGINEERING" IN THE OPERATIONS BUDGET;

WHEREAS, Section 102.010 of the Local Government Code of the State of Texas authorizes the City Council to make changes in the budget for municipal purposes; and

WHEREAS, the City Council of the Town of Ransom Canyon deems it advisable to change the FY 2022-2023 Budget for municipal purposes and reallocate funds as follows: NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF RANSOM CANYON:

SECTION 1. THAT the City Council of the Town of Ransom Canyon hereby approves changes to the Town of Ransom Canyon Budget FY 2022-2023 (Budget Amendment #1) for municipal purposes, as follows:

- I. Amend Operations Budget Expense Line Item 506-6020 entitled "Engineering" for subdivision Engineering costs and surveying for property by increasing the appropriation and funding by twenty thousand dollars (\$20,000), from seventeen thousand dollars (\$17,000) to thirty-seven thousand dollars (\$37,000).

SECTION 2. THAT a copy of the changes made to the Town of Ransom Canyon Budget pursuant to this Ordinance shall be filed with the City Secretary and the County Clerk of Lubbock County as required by law.

SECTION 3. THAT should any section, paragraph, sentence, clause, phrase or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this Ordinance shall not be affected thereby.

PASSED ON SECOND READING THIS _____ DAY OF JANUARY 2023.

TOWN OF RANSOM CANYON

JANA TREW, MAYOR

ATTEST:

ELENA QUINTANILLA, CITY SECRETARY

DISCUSSION ITEM #4:
Speed Limit Ordinance

ORDINANCE NO. 121322
ARTICLE 12.02 OPERATION OF VEHICLES, DIVISION 2. SPEED LIMITS

AN ORDINANCE OF THE TOWN OF RANSOM CANYON, TEXAS (CITY) ENACTING REGULATIONS WITH RESPECT TO THE OPERATION OF VEHICLES AND SPEED LIMITS, ENACTING CRIMINAL SANCTIONS AND PENALTIES FOR VIOLATION OF THE REGULATIONS, REPEALING ORDINANCE NO. 2, SEC. 1 ADOPTED 5/9/78 AND ORDINANCE 12-001115 ADOPTED 11/13/12 AND REPLACING IT WITH THIS ORDINANCE, PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the Town of Ransom Canyon, Texas (City Council), a Type A General Law Municipal Corporation, and the Texas Local Government Code Sec. 51.072 recognize the City to adopt an ordinance consistent with state law that is necessary for the government, interest, welfare, or good order of the municipality; and

WHEREAS, the City Council has determined that the health, safety, and welfare of its citizens and the City require the adoption of rules and procedures which will regulate certain speed limits in the Town; and

WHEREAS, the City is authorized to enact and enforce such regulations pursuant to Subchapter A of Chapter 214 of the Texas Local Government Code and Subchapter B of Chapter 54 of the Texas Local Government Code; and

WHEREAS, this Ordinance was adopted at a meeting of the City Council of the Town of Ransom Canyon, Texas; (i) at which a quorum of the members of the City Council were present, (ii) which was open to the public, as required by Chapter 551 of the Texas Government Code (the Open Meetings Act), and (iii) which was preceded with the notice required by the Texas Open Meetings Act.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the Town of Ransom Canyon, Texas, that the following regulations and provisions be adopted:

SECTION 1. Enactment of Speed Limits. That a new Article 12.02 be enacted and added to the City's code or ordinances to amend Section 12.02.051 "Established" Sections 2 to change speed limit from 35 miles per hour to 30 mph and Section 6 to change speed limit from 50 miles per hour to 35 miles per hour as follows:

Sec. 1.01 Purpose and Scope.

- (a) This Ordinance covers the responsibilities of drivers to adhere to the speed limits addressed in this Ordinance as follows in Section 12.01.051 Established:

The prima facie speed limit on the following streets and highways in the district set forth below is hereby altered and changed as hereinafter set forth upon the portions of streets and/or highways located within the corporate limits of the city as follows, to wit:

- (1) Twenty-five (25) miles per hour for all vehicles traveling on all highways and streets within the corporate limits of the city, except as provided in this section.
- (2) Thirty-five (30) miles per hour for all vehicles traveling on Johnston Road starting at the city limits on the north and extending to Canyon View Drive on the south end of the road.
- (3) Thirty-five (35) miles per hour on Ransom Road starting at the intersection of Ransom Road with Canyon View Drive and extending to the intersection of Ransom Road and West Brookhollow Road.
- (4) Twenty (20) miles per hour on Hillside Drive
- (5) Twenty (20) miles per hour on Lakeshore Drive from the intersection of Lakeshore Drive with West Brookhollow to the intersection of Lakeshore Drive with Foothill Drive
- (6) Thirty-five (35) miles per hour on Ransom Road from the intersection of West Canyon View Drive with Ransom Road to the intersection of Ransom Road and Farm Road 3523.

SECTION 2. Repeal of Prior Regulation. Secs. 12.02.051, Division 2, Sections 2 and 6 are updated with new speed limit provisions from thirty-five miles per hour to thirty miles per hour and fifty miles per hour to thirty-five miles per hour, respectively.

SECTION 3. Severability. If any clause, section, or other part of application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the remaining portions or applications remaining in full force and effect.

SECTION 4. Effective Date. The ordinance shall become effective ten (10) days after its publication in *The Slatonite*.

PASSED AND APPROVED ON _____

Jana Trew, Mayor

ATTEST:

Elena Quintanilla, City Secretary

AGENDA ITEM #5

APPROVAL OF

MINUTES

Regular Meeting on

November 8, 2022

Ransom Canyon City Council Meeting Minutes
Regular Meeting, November 8, 2022
Ransom Canyon City Hall, 24 Lee Kitchens Drive

1. Call to Order/Pledges/Prayer

The regular meeting was called to order at 6:30 p.m. by Mayor Jana Trew. The City Council met in person at City Hall, 24 Lee Kitchens Drive, Ransom Canyon, Texas 79366. The following City Council members physically attended the meeting: Mayor Jana Trew, Mayor Pro Tem Brandt Underwood, Councilmembers Dr. Terry Waldren, Ron McWilliams, Val Meixner, and John Hand. Staff members attending the meeting included City Administrator, Elena Quintanilla; Deputy City Secretary, Leslie Randolph, Chief of Police, James Hill; Director of Public Works, Cory Needham; Assistant Fire Chief, Angela Hill, and Librarian, Angie Fikes. Guests attending the meeting included Laurel Anderson, Adam and April Behnke, LaRue Hand, and Linda Williams. The prayer was said by Mayor Pro Tem Brandt Underwood, followed by the pledges to the United States and State of Texas.

2. Property Owner's Association (POA) Report and Citizen Comments

Linda Williams reported that the Ransom Canyon Chapel and Fellowship Church Revival took place on November 1-2, 2022. She reminded the City Council that the Chapel is hosting their Christmas fundraiser and the Tree Lighting Ceremony will take place on December 3, 2022.

Val Meixner reported that the Property Owner's Association (POA) is hosting their annual Turkey Trot on Friday after Thanksgiving. The "Light Up the Canyon" will take place during the Christmas season, and the POA will be accepting donations for the Food Bank.

3. Speed Bump on Johnston Road

Adam and April Behnke presented a plan on how to slow down the speeders on Johnston Road.

4. 2021-2022 Audit Presentation

Terry and King CPA's, PC Auditors presented the 2021-2022 audit report to the City Council.

5. Minutes

The minutes of the regular meeting on October 11, 2022 were approved on a motion made by Councilman Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried unanimously.

6. Financials

The financial reports and the October 2022 claims and demands were approved on a motion made by Councilman Dr. Terry Waldren, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

7. Resolution to Encourage Voluntary Cessation of Deer Feeding

The City Council voted to approve a resolution to encourage voluntary cessation of supplemental deer and other wildlife feeding and Val Meixner made a motion to support the resolution; however, the motion died for a lack of a second.

A. BUILDING REVIEW COMMITTEE REPORT:

The Building Review Committee did not meet in the month of October. Building Review Committee members have been reviewing changes in the Chapter 3 building code.

B. DEPARTMENT REPORTS:

a. Administration: Elena Quintanilla reported the following:

- She discussed her schedule of events for the week.
- Elena contacted the Texas Tech Landscape Architect Department regarding the development of a Parks Master Plan and is anticipating a response from them within the next couple of weeks.
- She will be working on audit journal entries so the financials will reflect the final numbers after the entries from the audit. The line-item adjustments for fiscal year 2021-2022 will be brought to the City Council in December or January.
- Elena discussed the Texas Water Development Board (TWDB) schedule for the sewer plant. According to Parkhill, the construction of the sewer plant should begin in April 2023 and be completed in April 2024.
- Optimum, known as Suddenlink, will begin a fiber optic project in the Canyon next week. They will start with Buffalo Springs Lake first and then begin in Ransom Canyon.
- The payment for the fire truck is scheduled for February, 2023.

b. The Municipal Court: Elena Quintanilla reported the following:

- There were no changes in the Court since last month.

c. Operations: Cory Needham reported the following:

- The Beast/Quad Investment subcontractors are installing a new road in the new subdivision.

- A bid opening for the Ransom Canyon Road on Spur Lane will take place on Monday, November 14, 2022 at 10:00 a.m.
 - The Operations staff is winterizing their equipment and making preparations for the snow and winter weather.
- d. Police: James Hill reported the following:
- There were zero (0) arrests, two (2) citations, and one (1) traffic warning.
 - Chief Hill mentioned that the Police will be attending a rifle class in Idalou and Lt. Jensen will be attending a command staff training class in Huntsville, Texas.
 - Parks and Wildlife is working with Buffalo to assist in harvesting the deer for both Ransom Canyon and Buffalo Springs Lake.
 - The Department hired a new officer, Nathan Flynn, who comes to Ransom Canyon from Buffalo Springs Lake.
 - Halloween Patrol went smoothly without incidents.
- e. Fire: Angela Hill reported the following:
- There were five (5) EMS calls and one (1) fire call this month.
 - The Ransom Canyon Volunteer Fire Department remodel is complete.
 - The Volunteer Fire Department training will begin in January and all Firewise certification documents have been turned in for Ransom Canyon.
 - The Fire Department is working with Lubbock County on equipment funds.
 - The Department hosted a Fire Safety Party as part of their Halloween festivities.
 - The Christmas Parade will take place on December 11, 2022.
- f. Library: Angie Fikes reported the following:
- Angie Fikes attended a rural and small library conference.
 - The "Girls Who Code Computer Program" will be delayed until January, 2023.
 - The Children's Library painted pumpkins for Halloween which was a very successful activity.
 - The Children's Library will start some projects relating to the Science, Technology, Engineering, and Mathematics (STEM) Programs and will purchase some "tinker toys" to assist with this project.

8. Adjournment

The City Council adjourned the meeting at 8:18 p.m. on a motion made by Councilmember Dr. Terry Waldren, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

APPROVED:

Jana Trew, Mayor

ATTEST:

Elena Quintanilla, City Secretary

MEETING SIGN-IN SHEET

Project:	REGULAR CITY COUNCIL	Meeting Date:	11/08/2022
-----------------	----------------------	----------------------	------------

Meeting Date:	11/08/2022
----------------------	------------

Facilitator:	Town of Ransom Canyon	Place/Room:	Ransom Canyon City Hall
---------------------	-----------------------	--------------------	-------------------------

Place/Room:	Ransom Canyon City Hall
--------------------	-------------------------

[illegible]

AGENDA ITEM #6:

APPROVAL OF

FINANCIAL REPORTS

Claims and Demands

for

November 2022

and Financial

Investment Reports

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
UTILITY REVENUE	1,036,000.00	90,232.56	180,520.95	855,479.05	17.42
BUILDING PERMIT REVENUE	13,200.00	700.00	950.00	12,250.00	7.20
FRANCHISE REVENUE	36,100.00	8.40	12,805.08	23,294.92	35.47
AD VALOREM TAX REVENUE	990,000.00	73,508.06	80,580.48	909,419.52	8.14
INTEREST REVENUE	5,000.00	4,154.31	8,396.23	3,396.23	167.92
LIBRARY REVENUE	7,000.00	1,745.00	1,745.00	5,255.00	24.93
COURT REVENUE	1,800.00	0.00	0.00	1,800.00	0.00
OTHER REVENUE	3,200,500.00	21,358.72	52,007.05	3,148,492.95	1.62
BUDGETED SURPLUS	723,760.00	7,049.03	7,770.16	715,989.84	1.07
TOTAL REVENUES	6,013,360.00	198,756.08	344,774.95	5,668,585.05	5.73
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
CITY COURT	10,400.00	0.00	0.00	10,400.00	0.00
ADMINISTRATION	498,072.00	39,579.47	78,206.48	419,865.52	15.70
OPERATIONS	387,762.00	30,603.84	56,661.41	331,100.59	14.61
FIRE DEPARTMENT	111,529.00	4,680.88	20,176.68	91,352.32	18.09
LIBRARY	36,418.00	2,726.52	5,532.51	30,885.49	15.19
POLICE DEPARTMENT	409,331.00	30,164.25	67,453.24	341,877.76	16.48
SEWER DEPARTMENT	185,278.00	16,782.78	38,359.55	146,918.45	20.70
ROADS AND GROUNDS DEPT	104,467.00	5,923.44	16,411.99	88,055.01	15.71
WATER DEPARTMENT	475,207.00	39,707.38	48,057.29	427,149.71	10.11
PAYROLL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
EMERGENCY OPS CENTER	27,875.00	117.46	235.35	27,639.65	0.84
CAPITAL EXPENDITURES	3,538,000.00	0.00	46,445.00	3,584,445.00	1.31
BONDS	229,021.00	0.00	0.00	229,021.00	0.00
TOTAL EXPENDITURES	6,013,360.00	170,286.02	284,649.50	5,728,710.50	4.73
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	28,470.06	60,125.45	60,125.45	0.00

1 -GENERAL FUND

EVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>UTILITY REVENUE</u>					
01 WATER REVENUE	640,000.00	46,515.26	101,302.13	538,697.87	15.83
02 SEWER REVENUE	240,000.00	21,930.00	43,869.21	196,130.79	18.28
03 GARBAGE REVENUE	148,000.00	12,828.33	25,683.70	122,316.30	17.35
04 PENALTY REVENUE	4,500.00	491.27	1,028.21	3,471.79	22.85
05 MOSQUITO SPRAY GROUND	0.00	0.00	0.00	0.00	0.00
06 MOSQUITO SPRAY AIR	3,000.00	8,447.70	8,447.70	(5,447.70)	281.59
07 GAS LIGHTS REVENUE	0.00	0.00	0.00	0.00	0.00
08 TURN ON REVENUE	500.00	0.00	150.00	350.00	30.00
09 RV REVENUE MONTHLY PAYEES	0.00	20.00	40.00	(40.00)	0.00
TOTAL UTILITY REVENUE	1,036,000.00	90,232.56	180,520.95	855,479.05	17.42
<u>BUILDING PERMIT REVENUE</u>					
110 BUILDING PERMIT REVENUE	10,000.00	700.00	950.00	9,050.00	9.50
111 TAP CONNECTION REVENUE	3,200.00	0.00	0.00	3,200.00	0.00
TOTAL BUILDING PERMIT REVENUE	13,200.00	700.00	950.00	12,250.00	7.20
<u>FRANCHISE REVENUE</u>					
120 ATMOS FRANCHISE REVENUE	10,000.00	0.00	1,826.09	8,173.91	18.26
121 SPEC FRANCHISE REVENUE	16,000.00	0.00	9,887.13	6,112.87	61.79
122 SOUTH PLAINS TEL FRANCHISE REV	2,000.00	0.00	283.46	1,716.54	14.17
123 SBC FRANCHISE REVENUE	100.00	8.40	8.40	91.60	8.40
124 MISC FRANCHISE REVENUE	500.00	0.00	0.00	500.00	0.00
125 INTERNET REVENUE	7,500.00	0.00	800.00	6,700.00	10.67
TOTAL FRANCHISE REVENUE	36,100.00	8.40	12,805.08	23,294.92	35.47
<u>AD VALOREM TAX REVENUE</u>					
443 DELINQUENT TAX REVENUE	6,000.00	0.00	0.00	6,000.00	0.00
444 CURRENT TAX REVENUE	980,900.00	73,496.06	80,543.20	900,356.80	8.21
445 TAX P&I REVENUE	3,000.00	0.00	19.28	2,980.72	0.64
446 TAX CERTIFICATE REVENUE	100.00	12.00	18.00	82.00	18.00
447 MISC TAX REVENUE	0.00	0.00	0.00	0.00	0.00
448 TAX COLLECTION REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL AD VALOREM TAX REVENUE	990,000.00	73,508.06	80,580.48	909,419.52	8.14
<u>INTEREST REVENUE</u>					
455 INTEREST INCOME	5,000.00	4,154.31	8,396.23	(3,396.23)	167.92
456 I&S INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
457 CONSTRUCTION INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST REVENUE	5,000.00	4,154.31	8,396.23	(3,396.23)	167.92
<u>LIBRARY REVENUE</u>					
465 LIBRARY REVENUE	7,000.00	1,745.00	1,745.00	5,255.00	24.93
466 CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY REVENUE	7,000.00	1,745.00	1,745.00	5,255.00	24.93

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND
EVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>COURT REVENUE</u>					
76 SEIZURE INCOME	0.00	0.00	0.00	0.00	0.00
77 COURT FEES	600.00	0.00	0.00	600.00	0.00
78 COURT FINES	1,200.00	0.00	0.00	1,200.00	0.00
79 COURT TRUST	0.00	0.00	0.00	0.00	0.00
TOTAL COURT REVENUE	1,800.00	0.00	0.00	1,800.00	0.00
<u>OTHER REVENUE</u>					
80 BUFFALO LAKE REVENUE	161,000.00	0.00	29,206.25	131,793.75	18.14
81 POA REVENUE	0.00	0.00	0.00	0.00	0.00
82 TEXAS WATER DEVELOPMENT BOARD	3,000,000.00	14,492.50	14,492.50	2,985,507.50	0.48
83 CITY SALES TAX REVENUE	16,000.00	0.00	2,127.72	13,872.28	13.30
84 COPS FAST GRANT	0.00	0.00	0.00	0.00	0.00
85 SCHOLARSHIP DONATION REVENUE	0.00	0.00	0.00	0.00	0.00
86 LEOSE TRAINING REVENUE	0.00	0.00	0.00	0.00	0.00
87 BOAT PERMIT REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
88 RV STORAGE REVENUE ANNUAL PAY	15,000.00	0.00	0.00	15,000.00	0.00
89 MISC REVENUE	7,000.00	6,866.22	6,180.58	819.42	88.29
TOTAL OTHER REVENUE	3,200,500.00	21,358.72	52,007.05	3,148,492.95	1.62
<u>BUDGETED SURPLUS</u>					
190 OPERATING GEN FUND TRANSF	384,617.00	0.00	0.00	384,617.00	0.00
191 NOTE PROCEEDS - CITIZENS BANK	0.00	0.00	0.00	0.00	0.00
192 INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
193 LUBBOCK COUNTY FIRE GRANT	55,643.00	6,500.00	6,500.00	49,143.00	11.68
194 COVID GRANT FUNDS	278,000.00	0.00	0.00	278,000.00	0.00
195 CC PROCESSING FEES	5,500.00	549.03	1,270.16	4,229.84	23.09
196 JAG GRANT	0.00	0.00	0.00	0.00	0.00
197 BULLET PROOF VESTS GRANT	0.00	0.00	0.00	0.00	0.00
198 SECO GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL BUDGETED SURPLUS	723,760.00	7,049.03	7,770.16	715,989.84	1.07
<hr/>					
TOTAL REVENUES	6,013,360.00	198,756.08	344,774.95	5,668,585.05	5.73
	=====	=====	=====	=====	=====

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND
ITY COURT
XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
04-4020	JUDGE CONTRACT	5,000.00	0.00	0.00	5,000.00	0.00
04-4030	COURT OPERATING EXPENSE	2,400.00	0.00	0.00	2,400.00	0.00
04-4040	COURT EDUCATION EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL CITY COURT		10,400.00	0.00	0.00	10,400.00	0.00

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
505-5000 PAYROLL	302,486.00	24,538.57	46,676.45	255,809.55	15.43
505-5005 PAYROLL SERVICE	0.00	0.00	0.00	0.00	0.00
505-5006 FUEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00
505-5010 AUDIT EXPENSE	15,000.00	0.00	0.00	15,000.00	0.00
505-5020 COMPUTER EXP	32,000.00	3,061.53	5,183.71	26,816.29	16.20
505-5030 ELECTION EXP	4,000.00	0.00	0.00	4,000.00	0.00
505-5040 XEROX EXPENSE	5,800.00	0.00	579.78	5,220.22	10.00
505-5050 PITNEY BOWES EXPENSE	1,394.00	0.00	309.57	1,084.43	22.21
505-5070 GENERAL LIABILITY INSURANCE	1,037.00	0.00	942.00	95.00	90.84
505-5071 WORKERS COMP INSURANCE	710.00	0.00	600.00	110.00	84.51
505-5075 E&O/REAL & PERSONAL, CRIME IN	6,043.00	0.00	6,098.43	55.43	100.92
505-5080 LEGAL EXPENSE	25,000.00	588.64	588.64	24,411.36	2.35
505-5081 LEGAL EXPENSE CODIFY CITY ORD	7,000.00	0.00	0.00	7,000.00	0.00
505-5090 LCAD EXPENSE	17,562.00	4,430.00	4,430.00	13,132.00	25.22
505-5100 MEETINGS-EDUCATION EXPENSE	13,000.00	861.68	1,101.68	11,898.32	8.47
505-5101 TML CONFERENCE CITY COUNCIL	8,000.00	0.00	1,697.98	6,302.02	21.22
505-5105 ASSOCIATION DUES EXPENSE	1,700.00	68.00	305.00	1,395.00	17.94
505-5110 ADMIN OFFICE SUPPLIES	8,500.00	1,732.98	2,210.12	6,289.88	26.00
505-5120 POSTAGE EXPENSE	6,600.00	0.00	575.76	6,024.24	8.72
505-5130 PUBLIC RELATIONS EXPENSE	7,000.00	226.20	226.20	6,773.80	3.23
505-5140 OFFICE UTILITY EXPENSE	10,500.00	830.42	1,771.10	8,728.90	16.87
505-5150 OFFICE TELEPHONE EXPENSE	11,000.00	611.45	1,236.60	9,763.40	11.24
505-5155 SECURITY SYSTEM	3,740.00	2,630.00	2,660.00	1,080.00	71.12
505-5160 SCHOLARSHIP GRANT	0.00	0.00	0.00	0.00	0.00
505-5170 MILEAGE REIMBURSEMENT	2,000.00	0.00	0.00	2,000.00	0.00
505-5175 CREDIT CARD FEE EXPENSE	8,000.00	0.00	1,013.46	6,986.54	12.67
505-5180 OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00
505-5300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	498,072.00	39,579.47	78,206.48	419,865.52	15.70

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

OPERATIONS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
506-6000 PAYROLL	120,067.00	4,442.81	8,856.67	111,210.33	7.38
506-6010 DUES AND FEES EXPENSE	1,400.00	224.75	224.75	1,175.25	16.05
506-6015 OPERATIONS SCHOOL EXPENSE	12,500.00	1,060.74	1,300.74	11,199.26	10.41
506-6016 OPERATIONS CELL PHONE	6,000.00	246.64	493.68	5,506.32	8.23
506-6020 ENGINEERING EXPENSE	17,000.00	10,137.49	10,137.49	6,862.51	59.63
506-6030 BUILDING INSPECTION EXPENSE	6,000.00	600.00	1,125.00	4,875.00	18.75
506-6040 GARBAGE CONTRACT EXPENSE	120,000.00	8,213.76	8,213.76	111,786.24	6.84
506-6050 GAS AND OIL EXPENSE	18,792.00	1,360.00	1,360.00	17,432.00	7.24
506-6055 MILEAGE REIMBURSEMENT	3,000.00	266.25	266.25	2,733.75	8.88
506-6060 SHOP MATERIALS EXPENSE	2,000.00	88.16	88.16	1,911.84	4.41
506-6080 BUILDING REPAIR EXPENSE	12,000.00	526.00	1,212.30	10,787.70	10.10
506-6100 EQUIPMENT REPAIR EXPENSE	8,000.00	2,945.00	3,115.25	4,884.75	38.94
506-6110 SMALL TOOLS EXPENSE	500.00	0.00	0.00	500.00	0.00
506-6120 UNIFORMS EXPENSE	6,800.00	400.24	400.24	6,399.76	5.89
506-6150 JOHN DEERE EXPENSE	0.00	0.00	0.00	0.00	0.00
506-6160 EQUIPMENT PURCHASE EXPENSE	8,000.00	92.00	692.92	7,307.08	8.66
506-6170 MOSQUITO SPRAY GROUND	7,500.00	0.00	0.00	7,500.00	0.00
506-6171 MOSQUITO SPRAY AIR	13,000.00	0.00	0.00	13,000.00	0.00
506-6175 DUMP TRUCK REPAIR	0.00	0.00	0.00	0.00	0.00
506-6200 WORKERS COMP INSURANCE	11,858.00	0.00	6,990.00	4,868.00	58.95
506-6210 AUTO & APD INSURANCE	4,712.00	0.00	4,101.00	611.00	87.03
506-6220 GENERAL /E&O LIABILITY INS	2,220.00	0.00	2,220.00	0.00	100.00
506-6230 REAL/PERSONAL/MOBILE PROP INS	6,413.00	0.00	5,863.20	549.80	91.43
506-6300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
 TOTAL OPERATIONS	 387,762.00	 30,603.84	 56,661.41	 331,100.59	 14.61

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

PAGE: 7

1 -GENERAL FUND

FIRE DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
07-7020	COMPUTER EXPENSE	1,500.00	0.00	0.00	1,500.00	0.00
07-7030	DUES EXPENSE	575.00	0.00	0.00	575.00	0.00
07-7040	EDUCATION EXPENSE	4,500.00	736.00	899.35	3,600.65	19.99
07-7045	LUBBOCK COUNTY GRANT	55,643.00	0.00	0.00	55,643.00	0.00
07-7050	EQUIPMENT EXPENSE	3,000.00	0.00	7.00	2,993.00	0.23
07-7055	SUPPLIES	0.00	0.00	0.00	0.00	0.00
07-7060	AUTO & APD INSURANCE EXPENSE	3,088.00	0.00	3,088.00	0.00	100.00
07-7061	REAL & PERSONAL PROP INSURANC	3,592.00	0.00	3,592.00	0.00	100.00
07-7065	TANKER TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00
07-7070	WORKERS COMP INSURANCE	631.00	0.00	598.00	33.00	94.77
07-7080	MEDICAL EQUIPMENT EXPENSE	3,000.00	0.00	6,391.00	3,391.00	213.03
07-7090	PERSONAL EQUIPMENT EXPENSE	2,500.00	2,375.60	2,375.60	124.40	95.02
07-7100	RADIO REPAIR EXPENSE	3,000.00	0.00	87.15	2,912.85	2.91
07-7140	BUILDING UTILITIES EXPENSE	7,000.00	650.16	1,315.67	5,684.33	18.80
07-7145	FIRE STATION BUILDING REPAIR	3,000.00	800.70	1,601.40	1,398.60	53.38
07-7150	TELEPHONE EXPENSE	2,000.00	103.09	206.18	1,793.82	10.31
07-7160	VEHICLE REPAIR EXPENSE	18,500.00	15.33	15.33	18,484.67	0.08
07-7170	BUNKER GEAR CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
07-7190	INTEREST EXPENSE ASB	0.00	0.00	0.00	0.00	0.00

TOTAL FIRE DEPARTMENT		111,529.00	4,680.88	20,176.68	91,352.32	18.09
-----------------------	--	------------	----------	-----------	-----------	-------

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

PAGE: 8

1 -GENERAL FUND

LIBRARY

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
08-8020	PAYROLL	23,171.00	1,930.92	3,861.84	19,309.16	16.67
08-8030	LIBRARY PROGRAMS EXPENSE	9,500.00	464.78	926.63	8,573.37	9.75
08-8035	CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
08-8140	UTILITIES EXPENSE	2,400.00	225.03	452.46	1,947.54	18.85
08-8145	Building Repair	0.00	0.00	0.00	0.00	0.00
08-8150	TELEPHONE EXPENSE	1,245.00	105.79	211.58	1,033.42	16.99
08-8160	WORKERS COMP INSURANCE	102.00	0.00	80.00	22.00	78.43
TOTAL LIBRARY		36,418.00	2,726.52	5,532.51	30,885.49	15.19

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

PAGE: 9

1 -GENERAL FUND
POLICE DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
509-9000 PAYROLL	328,407.00	24,507.05	43,447.99	284,959.01	13.23
509-9010 AMMO EXPENSE	3,000.00	1,109.52	1,109.52	1,890.48	36.98
509-9015 ANIMAL CONTROL	150.00	0.00	0.00	150.00	0.00
509-9020 DUES EXPENSE	400.00	0.00	90.00	310.00	22.50
509-9030 EDUCATION EXPENSE	4,000.00	280.25	280.25	3,719.75	7.01
509-9040 EMT EDUCATION EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9041 EMERGENCY MGT TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
509-9050 GAS -OIL EXPENSE	15,000.00	1,442.00	1,442.00	13,558.00	9.61
509-9055 MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
509-9060 AUTO & APD INSURANCE EXPENSE	2,085.00	0.00	2,000.00	85.00	95.92
509-9065 LAW ENFORCEMENT LIABILITY INS	4,118.00	0.00	3,820.00	298.00	92.76
509-9066 E&O/REAL & PERSONAL PROP INS	5,752.00	0.00	5,667.77	84.23	98.54
509-9067 WORKERS COMP INSURANCE	8,413.00	0.00	5,943.00	2,470.00	70.64
509-9070 CELL PHONE EXPENSE	4,750.00	254.51	504.34	4,245.66	10.62
509-9090 OFFICE SUPPLY EXPENSE	500.00	29.01	29.01	470.99	5.80
509-9110 SMALL EQUIPMENT EXPENSE	3,000.00	1,116.41	1,116.41	1,883.59	37.21
509-9130 RADIO REPAIR EXPENSE	3,500.00	0.00	0.00	3,500.00	0.00
509-9150 TELEPHONE EXPENSE	1,500.00	109.70	219.40	1,280.60	14.63
509-9160 VEHICLE REPAIR EXPENSE	3,000.00	1,049.48	1,049.48	1,950.52	34.98
509-9170 CAMERA EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9175 SURVEILLANCE VIDEO CAMERAS	6,506.00	0.00	0.00	6,506.00	0.00
509-9180 COMPUTER EXPENSE	7,500.00	18.48	37.23	7,462.77	0.50
509-9200 UNIFORM EXPENSE	2,000.00	206.44	655.44	1,344.56	32.77
509-9210 BOAT MAINTENANCE EXPENSE	1,000.00	41.40	41.40	958.60	4.14
509-9215 05 POLICE VEH PAYMENT	0.00	0.00	0.00	0.00	0.00
509-9220 LAKE REPAIR & MAINT EXPENSE	750.00	0.00	0.00	750.00	0.00
509-9221 COMMUNITY EVENTS EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
509-9230 INTEREST EXPENSE - FMCC	0.00	0.00	0.00	0.00	0.00
509-9240 BULLET PROOF VEST MATCH	0.00	0.00	0.00	0.00	0.00
509-9300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
 TOTAL POLICE DEPARTMENT	 409,331.00	 30,164.25	 67,453.24	 341,877.76	 16.48

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

11 -GENERAL FUND

SEWER DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
510-1000	CHEMICAL EXPENSE	6,000.00	597.14	1,431.40	4,568.60	23.86
510-1001	PAYROLL	108,186.00	10,707.58	18,819.45	89,366.55	17.40
510-1005	PERMIT INSPECTION EXPENSE	2,500.00	1,250.00	1,250.00	1,250.00	50.00
510-1010	LAB EXPENSE	6,000.00	552.00	1,159.00	4,841.00	19.32
510-1014	UTILITY EXPENSE	42,000.00	3,600.10	8,539.74	33,460.26	20.33
510-1016	SEWER SLUDGE HAULING	2,000.00	0.00	0.00	2,000.00	0.00
510-1020	REPAIR EXPENSE	16,000.00	75.96	5,481.96	10,518.04	34.26
510-1025	SEWER PLANT WATER EXPENSE	0.00	0.00	0.00	0.00	0.00
510-1100	WORKERS COMP INSURANCE	2,592.00	0.00	1,678.00	914.00	64.74
<hr/>						
TOTAL SEWER DEPARTMENT		185,278.00	16,782.78	38,359.55	146,918.45	20.70

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND

ROADS AND GROUNDS DEPT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
11-1000	PAYROLL	74,167.00	4,993.83	10,548.25	63,618.75	14.22
11-1100	STREET SWEEPING EXPENSE	7,000.00	0.00	3,400.00	3,600.00	48.57
11-1101	CONTRACT ROAD REPAIR EXPENSE	0.00	0.00	1,100.00	1,100.00	0.00
11-1110	EQUIPMENT REPAIR	2,000.00	296.41	296.41	1,703.59	14.82
11-1115	GROUNDS MAINTENANCE EXPENSE	7,000.00	0.00	0.00	7,000.00	0.00
11-1120	MATERIALS & SUPPLIES EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
11-1124	STREET SIGNS EXPENSE	1,300.00	0.00	0.00	1,300.00	0.00
11-1130	TREE TRIMMING EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
11-1140	PARK EXPENSES	8,000.00	633.20	1,067.33	6,932.67	13.34
11-1300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL ROADS AND GROUNDS DEPT		104,467.00	5,923.44	16,411.99	88,055.01	15.71

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

PAGE: 12

1 -GENERAL FUND

WATER DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
12-1000	PAYROLL	79,907.00	7,694.27	13,573.18	66,233.82	17.01
12-1200	WATER SYSTEM PERMIT FEES	1,600.00	7.85	7.85	1,592.15	0.49
12-1205	LAB EXPENSE	3,000.00	215.70	347.70	2,652.30	11.59
12-1210	LP&L PURCHASE	370,000.00	30,883.30	30,883.30	339,116.70	8.35
12-1214	UTILITIES EXPENSE	9,000.00	760.00	1,599.00	7,401.00	17.77
12-1215	WATER METER EXPENSE	3,000.00	0.00	800.00	2,200.00	26.67
12-1220	REPAIR EXPENSE	8,000.00	146.26	846.26	7,153.74	10.58
12-6155	PICKUP LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00
12-6160	TAIL GATE LIFT	0.00	0.00	0.00	0.00	0.00
12-6165	TANK INSPECTION	800.00	0.00	0.00	800.00	0.00
TOTAL WATER DEPARTMENT		475,207.00	39,707.38	48,057.29	427,149.71	10.11

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND
AYROLL DEPARTMENT
XPENDITURES

		CURRENT	CURRENT	YEAR TO DATE	BUDGET	% OF
		BUDGET	PERIOD	ACTUAL	BALANCE	BUDGET
13-1301	ADMINISTRATION EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1302	OPERATIONS EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1303	POLICE EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1304	MEDICAL INSURANCE EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1306	LONGEVITY EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1310	PAYROLL SERVICE EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1311	PAYROLL TAX EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1325	TMRS EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1350	WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1355	POLICE WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
13-1360	CITY SEC FUEL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL DEPARTMENT		0.00	0.00	0.00	0.00	0.00

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

PAGE: 14

#1 -GENERAL FUND

EMERGENCY OPS CENTER

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
14-1405	EMERGENCY OPERATIONS CENTER	23,000.00	117.46	235.35	22,764.65	1.02
14-1410	EOC SIREN	4,875.00	0.00	0.00	4,875.00	0.00
TOTAL EMERGENCY OPS CENTER		27,875.00	117.46	235.35	27,639.65	0.84

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2022

11 -GENERAL FUND

CAPITAL EXPENDITURES

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
520-4900 BUDGETED SURPLUS TRANSFER	0.00	0.00	0.00	0.00	0.00
520-4910 CONSTRUCTION SAVINGS	0.00	0.00	0.00	0.00	0.00
520-4920 OPERATING RESERVE	0.00	0.00	0.00	0.00	0.00
520-5000 POLICE DEPT VEHICLE	0.00	0.00	0.00	0.00	0.00
520-5005 DAM REPAIR	0.00	0.00	0.00	0.00	0.00
520-5007 E LAKE SHORE DR SAVINGS PLAN	0.00	0.00	0.00	0.00	0.00
520-5008 DEBT PMT SEWER LINE REPAIR	0.00	0.00	0.00	0.00	0.00
520-5009 POLICE VEHICLE	50,000.00	0.00	0.00	50,000.00	0.00
520-5010 SEAL COAT/STREET REPAIRS	175,000.00	0.00	0.00	175,000.00	0.00
520-5011 SEWER JETTER	0.00	0.00	0.00	0.00	0.00
520-5012 OPERATIONS VEHICLE	0.00	0.00	0.00	0.00	0.00
520-5015 CITY HALL DEBT PAYMENT	0.00	0.00	0.00	0.00	0.00
520-5016 CITY HALL	0.00	0.00	0.00	0.00	0.00
520-5017 CITY HALL REPAIRS/FURNITURE	0.00	0.00	0.00	0.00	0.00
520-5027 SHREDDER	0.00	0.00	0.00	0.00	0.00
520-5028 SECO GRANT CITY HALL WINDOWS	0.00	0.00	0.00	0.00	0.00
520-5029 WATER & SEWER LINE REPAIR	0.00	0.00	0.00	0.00	0.00
520-5030 WATER TANK REPAIR CIP	0.00	0.00	46,445.00	46,445.00	0.00
520-5071 SEWER PLANT MUFFLER REPAIR	0.00	0.00	0.00	0.00	0.00
520-5072 SEWER REPAIR ENGINEERING	0.00	0.00	0.00	0.00	0.00
520-5073 SEWER PLANT REHABILITATION	3,000,000.00	0.00	0.00	3,000,000.00	0.00
520-5080 ROOSEVELT WATER LINE	0.00	0.00	0.00	0.00	0.00
520-5081 FERRARA FIRE TRUCKS (2)	0.00	0.00	0.00	0.00	0.00
520-5085 WATER SYSTEM VAULT & VALVE FR	0.00	0.00	0.00	0.00	0.00
520-5090 MASTER CONTROL VALVE	0.00	0.00	0.00	0.00	0.00
520-5095 ISOLATION VALVE FRONT ROAD VA	0.00	0.00	0.00	0.00	0.00
520-5101 LEGAL/ENGINEERING,CCN/WATERLI	0.00	0.00	0.00	0.00	0.00
520-5102 ENGINEERING, ZONING CODE	0.00	0.00	0.00	0.00	0.00
520-5120 CROFOOT VAULT & METER	0.00	0.00	0.00	0.00	0.00
520-5150 PRUSSURE SUSTAINING VALVES-FR	0.00	0.00	0.00	0.00	0.00
520-5160 CAMERA SYSTEMS	0.00	0.00	0.00	0.00	0.00
520-5200 GARAGE ADDITION	0.00	0.00	0.00	0.00	0.00
520-5300 WATER METER REPLACEMENT PROG	278,000.00	0.00	0.00	278,000.00	0.00
520-5400 DUMP TRAILER	0.00	0.00	0.00	0.00	0.00
520-5500 POLICE VEHICLE JAG GRANT	0.00	0.00	0.00	0.00	0.00
520-5600 METAL DETECTOR	0.00	0.00	0.00	0.00	0.00
520-5700 SKID LOADER	0.00	0.00	0.00	0.00	0.00
520-5701 VACTRON	0.00	0.00	0.00	0.00	0.00
520-5800 BUFFALO FLOW METER	0.00	0.00	0.00	0.00	0.00
520-5810 EMERGENCY ROAD	0.00	0.00	0.00	0.00	0.00
520-5811 LAWN MOWER	0.00	0.00	0.00	0.00	0.00
520-5812 LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
520-5813 FIRE TRUCK	35,000.00	0.00	0.00	35,000.00	0.00

TOTAL CAPITAL EXPENDITURES	3,538,000.00	0.00	46,445.00	3,584,445.00	1.31-
----------------------------	--------------	------	-----------	--------------	-------

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

1 -GENERAL FUND
ONDS
XPENDITURES

		CURRENT	CURRENT	YEAR TO DATE	BUDGET	% OF
		BUDGET	PERIOD	ACTUAL	BALANCE	BUDGET
45-4500	BOND PRINCIPAL EXPENSE	130,000.00	0.00	0.00	130,000.00	0.00
45-5000	BOND INTEREST EXPENSE	98,021.00	0.00	0.00	98,021.00	0.00
45-5001	NOTE INTEREST	0.00	0.00	0.00	0.00	0.00
45-5010	BOND SERVICING FEE	1,000.00	0.00	0.00	1,000.00	0.00
45-5015	Amortization	0.00	0.00	0.00	0.00	0.00
45-6000	Depreciation	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS		229,021.00	0.00	0.00	229,021.00	0.00
TOTAL EXPENDITURES		6,013,360.00	170,286.02	284,649.50	5,728,710.50	4.73
REVENUES OVER/(UNDER) EXPENDITURES		0.00	28,470.06	60,125.45 (60,125.45)	0.00

*** END OF REPORT ***

VENDOR SET: 01 City of Ransom Canyon
BANK: * ALL BANKS
DATE RANGE: 11/01/2022 THRU 11/30/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
600	VOID CHECK SMITH FORD	V	11/02/2022			019520		
	C-CHECK SMITH FORD	VOIDED V	11/18/2022			019542		14.00CR

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	2 VOID DEBITS	0.00		
	VOID CREDITS	14.00CR	14.00CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	2	14.00CR	0.00	0.00
BANK: * TOTALS:	2	14.00CR	0.00	0.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:11/01/2022 THRU 11/30/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
770	ANGELIA FIKES							
I-L11152022	ANGELIA FIKES	E	11/15/2022	965.46		000142		965.46
770	ANGELIA FIKES							
I-L11302022	ANGELIA FIKES	E	11/30/2022	965.46		000143		965.46
1023	COMPUTER TRANSITION SERVICES,							
I-202211026652	COMPUTER TRANSITION SERVICES,	R	11/02/2022	2,122.18		019495		2,122.18
1034	CASCO INDUSTRIES, INC							
I-244524	CASCO INDUSTRIES, INC	R	11/02/2022	2,375.60		019496		2,375.60
1058	ANGELIA FIKES							
I-202211016648	ANGELIA FIKES	R	11/02/2022	126.08		019497		126.08
1080	AFLAC							
I-396678	AFLAC	R	11/02/2022	151.34		019498		151.34
1102	JASON ROBB							
I-202211016643	JASON ROBB	R	11/02/2022	63.75		019499		63.75
1106	WINSTON WATER COOLER							
I-S3602545.001	WINSTON WATER COOLER	R	11/02/2022	92.00		019500		92.00
1109	TRAVIS FIELD							
I-202210286641	TRAVIS FIELD	R	11/02/2022	185.00		019501		185.00
1119	RUSSWURM TIRE							
I-5255	RUSSWURM TIRE	R	11/02/2022	2,938.00		019502		2,938.00
1160	ATMOS							
I-202210286637	ATMOS	R	11/02/2022	864.83		019503		864.83
1980	PREMIER WATERWORKS, INC							
I-2009533	PREMIER WATERWORKS, INC	R	11/02/2022	146.26		019504		146.26
1590	SLATONITE							
I-132547	SLATONITE	R	11/02/2022	90.00		019505		90.00
1600	SMITH FORD							
I-13814	SMITH FORD	R	11/02/2022	7.00		019506		7.00
1610	SOUTH PLAINS ASSOC OF GOV							
I-2023-RANS	SOUTH PLAINS ASSOC OF GOV	R	11/02/2022	68.00		019507		68.00

ENDOR SET: 01 City of Ransom Canyon
ANK: APCO AP CITIZENS OPERATING
ATE RANGE:11/01/2022 THRU 11/30/2022

ENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
640	SOUTH PLAINS ELECTRIC							
I-1191906	SOUTH PLAINS ELECTRIC	R	11/02/2022	5,247.13		019508		5,247.13
650	SOUTH PLAINS TELEPHONE							
I-202211016651	SOUTH PLAINS TELEPHONE	R	11/02/2022	687.79		019509		687.79
760	TX COMM ON ENVIRON QUALIT							
I-CWQ0070219	TX COMM ON ENVIRON QUALIT	R	11/02/2022	1,250.00		019510		1,250.00
1160	JAMES W HILL							
I-202211016647	JAMES W HILL	R	11/02/2022	20.22		019511		20.22
1290	LUBBOCK CENTRAL APPRAISAL DIST							
I-202210286640	LUBBOCK CENTRAL APPRAISAL DIST	R	11/02/2022	4,430.00		019512		4,430.00
1520	DISH NETWORK							
I-202211016650	DISH NETWORK	R	11/02/2022	89.69		019513		89.69
1440	AREA WIDE INSPECTION SERVICE							
I-202210286638	AREA WIDE INSPECTION SERVICE	R	11/02/2022	300.00		019514		300.00
1700	EUROFINS LLC							
I-202210286642	EUROFINS XENCO LLC	R	11/02/2022	368.00		019515		368.00
1710	AT&T MOBILITY							
I-10232022	AT&T MOBILITY	R	11/02/2022	644.07		019516		644.07
5370	CORY NEEDHAM							
I-202211016644	CORY NEEDHAM	R	11/02/2022	23.75		019517		23.75
5460	ROBERT MCCARVER							
I-202211016646	ROBERT MCCARVER	R	11/02/2022	47.50		019518		47.50
5560	SAM'S CLUB MASTERCARD							
I-202211026653	SAM'S CLUB MASTERCARD	R	11/02/2022	7,202.32		019519		7,202.32
5620	SLATON GAS & EQUIPMENT CO.							
I-80739	SLATON GAS & EQUIPMENT CO.	R	11/02/2022	2,720.00		019521		2,720.00
5660	TYLER TECHNOLOGIES							
I-025-398914	TYLER TECHNOLOGIES	R	11/02/2022	929.35		019522		929.35
6400	FRANKLIN LEGAL PUBLISHING							
I-PG0000030477	FRANKLIN LEGAL PUBLISHING	R	11/02/2022	111.04		019523		111.04

ENDOR SET: 01 City of Ransom Canyon
ANK: APCO AP CITIZENS OPERATING
ATE RANGE:11/01/2022 THRU 11/30/2022

ENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
720	PARKHILL SMITH & COOPER							
I-01356217.00-36	PARKHILL SMITH & COOPER	R	11/02/2022	10,137.49		019524		10,137.49
280	AQUAONE							
I-349895	AQUAONE	R	11/02/2022	26.00		019525		26.00
460	MARY ANN CROW							
I-202210286639	MARY ANN CROW	R	11/02/2022	500.00		019526		500.00
630	LEE JONES							
I-202211016645	LEE JONES	R	11/02/2022	131.25		019527		131.25
700	CSI: LUBBOCK							
I-202211016649	CSI: LUBBOCK	R	11/02/2022	2,630.00		019528		2,630.00
900	CRAMER MARKETING							
I-40390	CRAMER MARKETING	R	11/02/2022	619.93		019529		619.93
122	JANENE BELL							
I-202211166655	JANENE BELL	R	11/16/2022	368.00		019532		368.00
123	ANGELA HILL							
I-202211166656	ANGELA HILL	R	11/16/2022	368.00		019533		368.00
3039	LESLIE RANDOLPH							
I-13317752	LESLIE RANDOLPH	R	11/18/2022	150.00		019534		150.00
3054	SAFE LIFE DEFENSE							
I-920460	SAFE LIFE DEFENSE	R	11/18/2022	361.97		019535		361.97
0056	TAS UNITED							
I-110122	TAS UNITED	R	11/18/2022	99.32		019536		99.32
0109	TRAVIS FIELD							
I-202211176664	TRAVIS FIELD	R	11/18/2022	350.00		019537		350.00
0360	CAPROCK WASTE - MUNICIPAL SERV							
I-2448383V114	CAPROCK WASTE - MUNICIPAL SERV	R	11/18/2022	7,935.00		019538		7,935.00
0600	DPC INDUSTRIES, INC							
I-202211176663	DPC INDUSTRIES, INC	R	11/18/2022	597.14		019539		597.14
0760	GT DISTRIBUTORS							
I-INV0928039	GT DISTRIBUTORS	R	11/18/2022	573.75		019540		573.75

ENDOR SET: 01 City of Ransom Canyon
ANK: APCO AP CITIZENS OPERATING
ATE RANGE: 11/01/2022 THRU 11/30/2022

ENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
300	O D KENNEY							
I-202211176662	O D KENNEY	R	11/18/2022	200.02		019541		200.02
600	SMITH FORD							
I-202211176665	SMITH FORD	V	11/18/2022	14.00		019542		14.00
600	SMITH FORD							
M-CHECK	SMITH FORD	VOIDED	V 11/18/2022			019542		14.00CR
020	YELLOWHOUSE MACHINERY CO							
I-110122	YELLOWHOUSE MACHINERY CO	R	11/18/2022	296.41		019543		296.41
220	LOWER COLORADO RIVER AUTHORITY							
I-LAB-0062110	LOWER COLORADO RIVER AUTHORITY	R	11/18/2022	115.70		019544		115.70
440	AREA WIDE INSPECTION SERVICE							
I-202211176659	AREA WIDE INSPECTION SERVICE	R	11/18/2022	300.00		019545		300.00
1700	EUROFINS LLC							
I-202211176660	EUROFINS LLC	R	11/18/2022	284.00		019546		284.00
3300	CAPROCK WASTE - ROLL OFF							
I-2448336V114	CAPROCK WASTE - ROLL OFF	R	11/18/2022	278.76		019547		278.76
1200	CITY OF LUBBOCK UTILITIES WATE							
I-202211176661	CITY OF LUBBOCK UTILITIES WATE	R	11/18/2022	30,883.30		019548		30,883.30
1120	NOVA HEALTHCARE, PA							
I-000002156072	NOVA HEALTHCARE, PA	R	11/18/2022	86.81		019549		86.81
3680	CHARLES JENSON							
I-202211176666	CHARLES JENSON	R	11/18/2022	280.25		019550		280.25
9060	BOJORQUEZ LAW FIRM, PC							
I-10907	BOJORQUEZ LAW FIRM, PC	R	11/18/2022	387.60		019551		387.60
9980	ARAMARK							
I-202211176658	ARAMARK	R	11/18/2022	447.54		019552		447.54

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE: 11/01/2022 THRU 11/30/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
-------------	------	--------	---------------	-------------------	----------	-------------	-----------------	-----------------

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	54	91,723.14	0.00	91,709.14
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	2	1,930.92	0.00	1,930.92
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	14.00CR	14.00CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: APCO TOTALS:	56	93,640.06	0.00	93,640.06
BANK: APCO TOTALS:	56	93,640.06	0.00	93,640.06

ENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
100	INTERNAL REVENUE SERVICE - IRS							
I-T1 202211106654	FEDERAL WITHHOLDING	D	11/15/2022	1,650.62		000144		
I-T3 202211106654	SOCIAL SECURITY PAYABLE	D	11/15/2022	2,771.68		000144		
I-T4 202211106654	MEDICARE PAYABLE	D	11/15/2022	648.20		000144		5,070.50
100	INTERNAL REVENUE SERVICE - IRS							
I-T1 202211176657	FEDERAL WITHHOLDING	D	11/21/2022	907.94		000145		
I-T3 202211176657	SOCIAL SECURITY PAYABLE	D	11/21/2022	1,444.80		000145		
I-T4 202211176657	MEDICARE PAYABLE	D	11/21/2022	337.90		000145		2,690.64
940	TEXAS MUNICIPAL RETIREMEN							
I-RET202211106654	TMRS PAYABLE	D	11/30/2022	7,438.18		000146		
I-RET202211176657	TMRS PAYABLE	D	11/30/2022	2,999.21		000146		
I-RET202211286667	TMRS PAYABLE	D	11/30/2022	4,838.75		000146		15,276.14
100	INTERNAL REVENUE SERVICE - IRS							
I-T1 202211286667	FEDERAL WITHHOLDING	D	11/30/2022	1,842.34		000147		
I-T3 202211286667	SOCIAL SECURITY PAYABLE	D	11/30/2022	3,001.12		000147		
I-T4 202211286667	MEDICARE PAYABLE	D	11/30/2022	701.86		000147		5,545.32
1340	OFFICE OF THE TEXAS ATTORNEY G							
I-C02202211106654	RI# 0013095172B398711407	R	11/15/2022	392.45		019531		392.45
1340	OFFICE OF THE TEXAS ATTORNEY G							
I-C02202211286667	RI# 0013095172B398711407	R	11/30/2022	392.45		019553		392.45
1026	AXA-Equitable							
I-AXA202211106654	457 Deferred Compensation	R	11/30/2022	100.00		019554		
I-AXA202211286667	457 Deferred Compensation	R	11/30/2022	100.00		019554		200.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	3	984.90	0.00	984.90
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	28,582.60	0.00	28,582.60
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 City of Ransom Canyon
BANK: PY PAYROLL LIABILITIES
DATE RANGE: 11/01/2022 THRU 11/30/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
-------------	------	--------	---------------	-------------------	----------	-------------	-----------------	-----------------

		NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT	
VENDOR SET: 01	BANK: PY	TOTALS:	7	29,567.50	0.00	29,567.50
BANK: PY	TOTALS:	7	29,567.50	0.00	29,567.50	
REPORT TOTALS:		63	123,207.56	0.00	123,207.56	

SELECTION CRITERIA

ENDOR SET: 01-CITY OF RANSOM CANYON
ENDOR: ALL
ANK CODES: All
UNDS: All

HECK SELECTION

HECK RANGE: 000000 THRU 999999
DATE RANGE: 11/01/2022 THRU 11/30/2022
HECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
NCLUDE ALL VOIDS: YES

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
ANNUAL ONLY: NO
TUB COMMENTS: NO
REPORT FOOTER: NO
HECK STATUS: NO
PRINT STATUS: * - All

Payment Information



New Balance: \$2,676.11
 Total Minimum Payment Due: \$112.00
 Payment Due Date: 12/13/2022

Payments must be received by 5pm ET on 12/13/2022 if mailed, or by 11:59pm ET on 12/13/2022 for online and phone payments.

MEMBER SERVICE: For Account Information log on to SamsClubCredit.com/businesscard. This account is not registered. The authentication code is: 1UAR158. Or call toll-free 1-866-220-2760.

To make a payment, please visit us online or mail your payment using the coupon below. Payments are also accepted at your local CheckFreePay® or MoneyGram locations*. * Fees may apply.

Account Summary

Previous Balance as of 10/24/2022	\$7,202.32	Credit Limit	\$25,000
Payments	7,202.32	Available Credit	\$22,312
Other Credits	173.19	Cash Advance Limit	\$5,000
Purchases/Debits	+ 2,849.30	Available Cash	\$5,000
New Balance as of 11/23/2022	\$2,676.11		
31 Day Billing Cycle from 10/24/2022 to 11/23/2022			

Rewards Summary

5% earned on Gas/EVCharging	\$0.00
3% earned on dining	\$3.06
1% earned on other purchases	\$25.75
Rewards this Statement	\$28.81
Total Rewards Earned 2022	\$746.28

Total Rewards earned 2022



- \$25.10 on Gas /EVCharging
- \$49.03 on Dining
- \$625.10 on other purchases
- \$47.05 on Sam's Club Purchases

6709 0008 HJJ

1

7 23 221123

PAGE 1 of 5

1469 1000 8653 01FQ6709

297973

Use blue or black ink.
 detach & mail with your
 check.

Account Number

New Balance \$2,676.11

Total Minimum Payment Due \$112.00

Payment Due Date 12/13/2022

Amount

Enclosed

\$

VIEW AND PAY YOUR BILL ONLINE!

SamsClubCredit.com/businesscard

No other correspondence please.

Print new address or email changes on back.

MARIA QUINTANILLA
 TOWN OF RANSOM CANYON
 24 LEE KITCHENS DR
 RANSOM CANYON TX 79366-2200

297973

Q210



Make SAM'S CLUB MC/SYNCR
 Payment P.O. BOX 960016
 to: ORLANDO, FL 32896 0016



00112000720232 001120000267611 000556053 1040175 85822

PAGE 2 of 5

Visit us at SamsClubCredit.com/businesscard or Call 1-866-220-2760

Transaction Detail

Date	Reference #	Description	Amount
Payments			
11/06	██████████	PAYMENT - THANK YOU	\$7,202.32
		TOTAL ██████████	\$7,202.32
Other Credits			
10/24	██████████	KEL LAC TACTICAL 210-6740511 TX	\$173.19
		JAMES HILL	\$173.19
		TOTAL ██████████	\$173.19
Purchases and Other Debits			
10/25	0543684MV00AMY232	VCN*LUBBOCKCOCLERKCTR LUBBOCK TX	\$32.50
10/28	0230537MY5SBEVH28	OFFICE DEPOT #2714 800-463-3768 OK	\$16.29
10/28	0230537MY5SBEVJ1V	OFFICE DEPOT #1079 800-463-3768 TX	\$129.65
10/28	0230537MY5SBEVJ7H	OFFICE DEPOT #1080 800-463-3768 CO	\$104.97
10/29	0230537MZ8PNJ8K8K	OFFICE DEPOT #1079 800-463-3768 TX	\$3.99
11/03	5526352N4P5P2X71X	BUDDY HOLLY HALL LUBBOCK TX	\$63.96
11/06	5543286N662VNHL3X	AWEBER SYSTEMS INC 877-293-2371 PA	\$10.00
		MARIA QUINTANILLA	
		TOTAL ██████████	\$361.36
10/28	5548077MYBM8JY6LQ	ACADEMY SPORTS #49 LUBBOCK TX	\$179.98
10/28	5270808MX609TH8AW	TRAINING 5124593124 TX	\$340.00
11/08	2545733N9000ALEL4	PREP BLAST 615-6893546 TN	\$35.00
11/13	8271116ND00097XMN	JOBLIST.COM SAN FRANCISCO CA	\$150.00
		HAROLD NEEDHAM	
		TOTAL ██████████	\$704.98
10/24	5542950MTAY8D1XY	TACTICALGEAR.COM 6366808051 MO	\$129.89
10/23	5543286MR5Z76ZLTF	AMZN MKTP US*H84HM3F02 AMZN.COM/BILL WA	\$147.11
10/26	7545667MVS66J1HQQ	LSG TACTICAL ARMS LUBBOCK TX	\$89.85
10/27	5542950MWT9F70MQ2	ADOBE *ACROPRO SUBS 4085366000 CA	\$16.08
10/27	7533700MW8PQNGP4G	FIRST TACTICAL 2095667816 CA	\$139.98
11/02	8230509N30004RGZ3	GETSLING.COM BROOKLYN NY	\$1.94
11/07	5543286N762ZMTAB3	AMZN MKTP US*H21MQ4SL1 AMZN.COM/BILL WA	\$141.56
11/08	5531020N92E10BLQH	AMZN MKTP US*HB3BP4LQ1 AMZN.COM/BILL WA	\$13.72
11/08	7271305N856JX0A8	FIX IN A ZIP LUBBOCK TX	\$50.00
11/09	5543286N963QV591X	AMZN MKTP US*H22QY9G12 AMZN.COM/BILL WA	\$135.09
11/09	5550036NAPM33KQ18	AT&T 8170 X11A LUBBOCK TX	\$66.00
11/10	8270159NAS66M63D6	SAFE LIFE DEFENSE 702-8794588 NV	\$58.23
11/14	5550629NETQWMJR3R	RACER 444 LUBBOCK TX	\$10.00
11/15	5554650NGBM917ZGD	ARANDAS MEXICAN RESTAU SLATON TX	\$37.91
11/15	5550629NFTQRNVVYZ	PROJECT RACER LUBBOCK LUBBOCK TX	\$10.00
11/17	5550629NHTQ3R5K10	PROJECT RACER LUBBOCK LUBBOCK TX	\$10.00
11/17	8556053NJ01FGLV66	WALMART 000861 LUBBOCK TX	\$23.17
		SAM'S/WAL-MART PURCHASE(S)	
11/18	5543286NJ5WMLYFJ3	AMZN MKTP US*H11JN6KMO AMZN.COM/BILL WA	\$153.97
		JAMES HILL	
		TOTAL ██████████	\$1,234.50
11/14	8518412NF566JL60E	TEXAS MUNICIPAL CLERKS 940-5653488 TX	\$119.00
		LESLIE RANDOLPH	
		TOTAL ██████████	\$119.00
10/23	0541019MR8JPNWK1N	BEST BUY 00002261 LUBBOCK TX	\$59.98
11/16	5543286NG5W00X8B4	AMZN MKTP US*H16MO1NS1 AMZN.COM/BILL WA	\$32.69
11/17	5543286NH5W7A1549	APPLE.COM/BILL 866-712-7753 CA	\$10.71
11/18	5543286NK5WNQ8N1L	MICHAELS STORES 1010 LUBBOCK TX	\$13.41
11/18	0230537NK5SBRMYP1	HOBBY-LOBBY #0044 LUBBOCK TX	\$104.48
11/18	0230664NJ8PNZ4E8J	GOODWILL 7 LUBBOCK TX	\$28.40
11/18	8556053NL01FNLYFW	WALMART 000861 LUBBOCK TX	\$40.79
		SAM'S/WAL-MART PURCHASE(S)	
11/21	5543286NM5XEQYYNY	AMAZON PRIME*HW90Y83NO AMZN.COM/BILL WA	\$139.00
		ANGELIA FIKES	
		TOTAL ██████████	\$429.46
Total Fees Charged This Period			\$0.00
Total Interest Charged This Period			\$0.00

MARIA QUINTANILLA					
ACCOUNT #: 5500		DATE OF SALE #: 221117		P.O. #:	
INVOICE#: 000000		AUTHORIZATION #: 000512		CLUB #: 861	
REFERENCE #: 8556053NJ01FGLV66		TRANSACTION #: 0		REGISTER #: 68	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
SALES TAX		1 000		\$0 0000	\$1 77
091195952	SB 6'X3/4" TAPE BLK	1 000	EA	\$7 4700	\$7 47
179631214	MS SPRAYBOTTLE TEAL	3 000	EA	\$1 0700	\$3 21
350144785	COMMAND PIC HANG STR	1 000	EA	\$10 7200	\$10 72
SUB \$21.40		TAX \$1.77		TOTAL INVOICE	\$23.17
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$23.17

MARIA QUINTANILLA					
ACCOUNT # [REDACTED]		DATE OF SALE #: 221118		P.O. #:	
INVOICE#: 000000		AUTHORIZATION #: 000800		CLUB #: 861	
REFERENCE #: 8556053NL01FNLYFW		TRANSACTION #: 0		REGISTER #: 25	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
SALES TAX		1 000		\$0 0000	\$0 00
073587072	MP FASTENR BLACK 2X3	1 000	EA	\$5 7200	\$5 72
093389161	7" STEEL TENT PEGS	10 000	EA	\$0 7800	\$7 80
208627284	WOODEN MALLET	1 000	EA	\$6 5400	\$6 54
215088271	CABLE TIES 8IN	1 000	EA	\$2 2700	\$2 27
253403232	ORNAMENT RSN HARRY B	1 000	EA	\$8 4800	\$8 48
261082639	BLT 20OZ SS MUG GRN	1 000	EA	\$9 9800	\$9 98
SUB \$40.79		TAX \$0.00		TOTAL INVOICE	\$40.79
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$40.79

Town of Ransom Canyon
Financial Investment Report
Balance for November 1 - November 30, 2022

INTEREST BEARING CASH ACCOUNTS AT DEPOSITORY BANK							Interest	YTD
Investment Type/Institution	Annual Percentage Ending Rate of Interest	Maturity Date	Beginning Balance	Ending Balance	Accrued	Interest		
Construction Account (Centennial Bank)	4.00%	N/A	\$ 656,796.58	\$ 658,928.92	\$ 2,132.34	\$ 3,940.29		
Reserve Account (Centennial Bank)	4.00%	N/A	\$ 254,912.50	\$ 255,740.09	\$ 588.55	\$ 2,117.83		
Operating Account (Centennial Bank)	4.00%	N/A	\$ 232,665.95	\$ 138,643.62	\$ 1,764.59	\$ 1,764.59		
Interest and Sinking Account (Centennial Bank)	4.00%	N/A	\$ 327,768.21	\$ 402,464.66	\$ 1,186.39	\$ 2,313.61		
Police Seizure Account (Centennial Bank)	0.00%	N/A	\$ -	\$ -	\$ -	\$ -		
Police LEOSE Account (Centennial Bank)	0.00%	N/A	\$ -	\$ -	\$ -	\$ -		
Interest & Sinking Water 2020 Development	0.05%	N/A	\$ 145,661.09	\$ 145,667.08	\$ 5.99	\$ 71.88		
Series 2020 Construction Fund	0.00%	N/A	\$ 230,222.50	\$ 244,715.00	\$ -	\$ -		
	16.05%	N/A	\$ 1,848,026.83	\$ 1,846,159.37	\$ 5,677.86	\$ 10,208.20		

AGENDA ITEM 7:

Audit

TOWN OF RANSOM CANYON, TEXAS

ANNUAL FINANCIAL REPORT

YEAR ENDED SEPTEMBER 30, 2022

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2022

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page Number</u>
INTRODUCTORY SECTION		
City Council and Administrative Staff		1
FINANCIAL SECTION		
Independent Auditors' Report on Financial Statements		2
Management's Discussion and Analysis (Required Supplementary Information)		5
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	14
Statement of Activities	B-1	15
Governmental Fund Financial Statements:		
Balance Sheet-Governmental Funds	C-1	16
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position	C-1R	17
Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds	C-2	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-3	19
Proprietary Fund Financial Statements		
Statement of Net Position	D-1	20
Statement of Revenues, Expenses, and Changes in Fund Net Position	D-2	21
Statement of Cash Flows	D-3	22
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	E-1	23
Statement of Changes in Fiduciary Net Position	E-2	24
Notes to the Financial Statements		25
REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedules:		
General Fund	F-1	49
Schedule of Changes in NPL and Related Ratios - TMRS	F-2	50
Schedule of Contributions for Pensions - TMRS	F-3	51
Schedule of Changes in Total OPEB Liability – TMRS	F-4	52
Schedule of Contribution for OPEB – TMRS	F-5	53
Notes to the Required Supplementary Information		54
OTHER SUPPLEMENTARY INFORMATION		
Schedule of Delinquent Taxes Receivable	G-1	56
Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		57

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

September 30, 2022

CITY COUNCIL

Jana Trew

Mayor

Brandt Underwood

Mayor Pro-tem

John Hand

Alderman

Terry Waldren

Alderman

Val Meixner

Alderman

Ron McWilliams

Alderman

ADMINISTRATIVE STAFF

Elena Quintanilla
Leslie Randolph

City Administrator
City Secretary

Terry & King, CPAs, P.C.

5707 114th Street
P.O. Box 93550
Lubbock, TX 79493-3550

Randel J. Terry, CPA
Ryan R. King, CPA

Telephone - (806) 698-8858 – Fax – (866) 288-6490

Independent Auditors' Report on Financial Statements

Honorable Mayor and City Council
Town of Ransom Canyon, Texas
24 Lee Kitchens Dr.
Ransom Canyon, TX 79366-2200

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ransom Canyon, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ransom Canyon, Texas as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

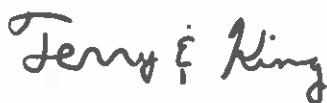
In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently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



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, on our consideration of the Town of Ransom Canyon, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Ransom Canyon, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Ransom Canyon, Texas' internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in black ink that reads "Terry & King". The script is cursive and fluid.

Terry & King, CPAs, P.C.
Lubbock, Texas
November 3, 2022

Reporting the City as a Whole -- The Statement of Net Position and the Statement of Activities

Our analysis of the City as a whole begins on page 6. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's *net position* and the changes to its position. You can think of the City's net position—the differences between assets and liabilities—as one way to measure the City's financial health. Over time, *increases or decreases* in the City's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's roads, to assess the *overall health* of the City.

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

- **Governmental activities** – Most of the City's basic services are reported here, including the ambulance, fire, public works, and parks departments, and general administration. Property taxes, franchise taxes, and state and federal grants finance most of these activities.
- **Business-type activities** – The City charges a fee to customers to help it cover the cost of certain services it provides. The City's water, gas, sewer and garbage services are reported here.

Reporting the City's Most Significant Funds – Fund Financial Statements

Our analysis of the City's major funds begins on page 10. The fund financial statements begin on page 14 and provide detailed information about the most significant funds—not the City as a whole. Some funds are required to be established by State law and by bond covenants. At times a city council may establish other funds to help it control and manage money for particular purposes, such as special projects or to show that it is meeting legal responsibilities for using certain Federal or State grants. Currently the City's governmental funds consist of the General Fund and a special revenue fund to account for grant funds. The City's two kinds of funds – *governmental* and *proprietary* – use different accounting approaches.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net position. The City's combined net position was \$4,386,635 at September 30, 2022. (See Table A-1).

Table A-1
Town of Ransom Canyon's Net Position

	Governmental Activities			Business-type Activities			Total		
	2022	2021	Percentage Change	2022	2021	Percentage Change	2022	2021	Percentage Change
Current assets									
Cash in Bank	141,585	251,360	-44%	1,633,950	1,036,662	58%	1,775,535	1,288,022	38%
Temporary Investments - Resinced	-	-	0%	4,085,824	4,847,712	-16%	4,085,824	4,847,712	-16%
Receivables	32,835	15,795	108%	132,734	143,290	-7%	165,569	158,085	4%
Total current assets:	174,420	267,155	-35%	5,852,508	6,027,664	-3%	6,028,928	6,294,819	-4%
Noncurrent assets									
Land	46,230	46,230	0%	25,551	-	0%	71,781	46,230	55%
Construction in Progress	-	-	0%	457,249	546,157	100%	457,249	546,157	100%
Buildings & Improvements	1,379,161	1,379,161	0%	318,428	318,428	0%	1,697,589	1,697,589	0%
Less accumulated depreciation, buildings	(932,034)	(884,653)	5%	(39,803)	(31,843)	25%	(971,837)	(916,496)	6%
Streets and Infrastructure	3,139,503	3,053,441	3%	-	-	0%	3,139,503	3,053,441	3%
Less accumulated depreciation, streets & infrastructure	(2,547,845)	(2,482,706)	3%	-	-	0%	(2,547,845)	(2,482,706)	3%
Utility Systems	-	-	0%	5,575,954	4,865,149	15%	5,575,954	4,865,149	15%
Less accumulated depreciation, utility systems	-	-	0%	(3,494,468)	(3,389,049)	3%	(3,494,468)	(3,389,049)	3%
Furniture & Equipment	1,257,732	1,217,524	3%	79,427	23,039	245%	1,337,159	1,240,563	8%
Less accumulated depreciation, furniture & equipment	(1,167,293)	(1,122,389)	4%	(19,575)	(9,216)	0%	(1,186,868)	(1,131,605)	5%
Leased Furniture & Equipment	346,341	-	100%	-	-	0%	346,341	-	100%
Less accumulated depreciation leased furniture & equipment	(29,280)	-	100%	-	-	0%	(29,280)	-	100%
Total noncurrent assets	1,492,515	1,206,608	24%	2,902,763	2,322,665	25%	4,395,278	3,529,273	25%
Total Assets	1,666,935	1,473,763	13%	8,755,271	8,350,329	5%	10,422,206	9,824,092	6%
Total Deferred Outflows of Resources	65,092	74,308	-12%	16,331	16,726	-2%	81,423	91,034	-11%
Current liabilities:									
Accounts Payable	50,017	14,729	240%	110,086	55,712	98%	160,103	70,441	127%
Interest Payable	5,040	-	0%	12,472	12,690	-2%	17,512	12,690	38%
Total current liabilities	55,057	14,729	274%	122,558	68,402	79%	177,615	83,131	114%
Noncurrent liabilities:									
Compensated Absences	6,957	6,575	6%	1,084	599	81%	8,041	7,174	12%
Due to Others	-	-	0%	45,390	43,290	5%	45,390	43,290	5%
Net Pension Liability	283,362	418,634	-32%	65,587	99,170	-34%	348,959	517,804	-33%
Total OPEB Liability	33,953	29,466	15%	7,687	6,585	17%	41,640	36,051	16%
Due within one year	30,734	-	0%	130,000	130,000	0%	160,734	130,000	24%
Due in more than one year	275,723	-	0%	4,575,000	4,705,000	100%	4,850,723	4,705,000	100%
Total noncurrent liabilities	630,729	454,675	39%	4,824,758	4,984,644	-3%	5,455,487	5,439,319	0%
Deferred Inflows of Resources	-	139,256	100%	279,062	-	100%	279,062	139,256	100%
Deferred Inflows - Grant Funds	166,509	95,447	74%	38,321	20,682	85%	204,830	116,129	76%
Deferred Inflows - Pension & OPEB	166,509	234,703	-29%	317,363	20,682	1435%	483,892	256,385	89%
Total Deferred Inflows of Resources	1,186,058	1,206,608	-2%	2,368,155	2,088,972	13%	3,554,213	3,295,580	8%
Net Position	-	-	0%	133,183	233,715	-43%	133,183	233,715	-43%
Net investment in capital assets	(306,326)	(362,641)	-16%	1,005,565	970,640	4%	699,239	607,966	15%
Restricted for debt service	879,732	843,964	4%	3,506,903	3,293,327	6%	4,386,635	4,137,291	6%
Total Net Position	-	-	0%	1,186,058	1,206,608	-2%	1,186,058	1,206,608	-2%

The total cost of all programs and services was \$2,370,601; 45% of these costs were for utilities production and administration expenses. Expenses for governmental activities consisted of costs for general administration (32%), operations (13%), courts and police (28%), streets and services (15%), fire department (8%), and library (3%).

Governmental Activities

Revenues for the City's governmental activities remained approximately the same, while total expenses also remained approximately the same.

- Property tax rates decreased slightly from \$0.611910 per \$100 valuation to \$0.610090 per \$100 valuation. The ad valorem tax levy for the previous fiscal year was \$951,861, compared to \$952,956 for the current year. Total tax collections increased 1%, from \$947,755 in the prior year to \$958,981 in the current year.
- Grant revenues decreased \$46,603. In the prior year, the city received \$51,248 in grant funds to reimburse for COVID supplies. Lubbock County contributed \$40,627 for the purchase of fire department equipment and supplies.
- The cost of all *governmental* activities this year was \$1,299,910. As shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through tax collections was \$863,028 because some of the costs were paid by those who directly benefited from the programs (\$23,664) and by nonproperty taxes (\$64,039).

Business-type Activities

Revenues of the City's business-type activities (see table A-2) increase by 13% (\$1,357,728 to \$1,537,971) and expenses increased by 16% (\$924,658 to \$1,076,333).

Business-Type Activities:	Balance 10-1-21	Additions	Deletions/ Reclassifications	Balance 9-30-22
Land	\$ -	\$ 25,551	\$ -	\$ 25,551
Construction in Progress	546,157	329,810	(418,718)	457,249
Buildings & Improvements	\$ 318,428	-	-	318,428
Water & Sewer System	4,865,149	292,087	418,718	5,575,954
Furniture & Equipment	23,039	56,388	-	79,427
Accumulated Depreciation	(3,430,108)	(123,738)	-	(3,553,846)
Net Capital Assets	<u>\$ 2,322,665</u>	<u>\$ 580,098</u>	<u>\$ -</u>	<u>\$ 2,902,763</u>

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

Debt

A municipal government can finance activities such as capital improvements and acquisitions through general tax bonds or revenue bonds. Additionally, a government may purchase items through the use of leases. Short-term financing is available in the form of time warrants with a financial institution.

Changes in long-term obligations for the year ended September 30, 2022 are as follows:

Governmental Activities:	Beginning Balance	Increases	Decrease	Ending Balance	Due Within One Year
Leases	\$ 20,615	\$ 290,440	\$ 4,598	\$ 306,457	\$ 30,734
Compensated Absences	6,575	382	-	6,957	-
Net Pension Liability	418,634	-	135,272	283,362	-
Net OPEB Liability	29,466	4,633	146	33,953	-
Total governmental activities	<u>\$ 475,290</u>	<u>\$ 295,455</u>	<u>\$ 140,016</u>	<u>\$ 630,729</u>	<u>\$ 30,734</u>

Business-Type Activities:	Beginning Balance	Increases	Decrease	Ending Balance	Due Within One Year
Certificates of Obligation	\$ 4,835,000	\$ -	\$ 130,000	\$ 4,705,000	\$ 130,000
Compensated Absences	599	485	-	1,084	-
Net Pension Liability	99,170	-	33,573	65,597	-
Net OPEB Liability	6,585	1,138	36	7,687	-
Total governmental activities	<u>\$ 4,941,354</u>	<u>\$ 1,623</u>	<u>\$ 163,609</u>	<u>\$ 4,779,368</u>	<u>\$ 130,000</u>

More detailed information about the City's long-term obligations is presented in the notes to the financial statements.

BASIC FINANCIAL STATEMENT

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Government Activities:							
General Government	\$ 414,677	\$ 17,969	\$ -	\$ -	\$ (396,708)	-	(396,708)
Operations	165,667	-	-	-	(165,667)	-	(165,667)
City Court	4,778	5,695	-	-	917	-	917
Public Safety - Police Department	358,767	-	-	-	(358,767)	-	(358,767)
Public Safety - Fire Department	104,958	-	15,127	40,627	(49,204)	-	(49,204)
Public Works - Street Department	202,227	-	-	-	(202,227)	-	(202,227)
Library	36,409	-	7,318	-	(29,091)	-	(29,091)
Emergency Operations	6,785	-	-	-	(6,785)	-	(6,785)
Interest on Long-Term Debt	5,642	-	-	-	(5,642)	-	(5,642)
<u>Total Government Activities</u>	<u>1,299,910</u>	<u>23,664</u>	<u>22,445</u>	<u>40,627</u>	<u>(1,213,174)</u>	<u>-</u>	<u>(1,213,174)</u>
Business-type Activities							
Water, Sewer, and Sanitation	1,076,333	1,386,165	-	-	-	309,832	309,832
<u>Total Business-type Activities</u>	<u>1,076,333</u>	<u>1,386,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,832</u>	<u>309,832</u>
<u>Total Primary Government</u>	<u>2,376,243</u>	<u>1,409,829</u>	<u>22,445</u>	<u>40,627</u>	<u>(1,213,174)</u>	<u>309,832</u>	<u>(903,342)</u>
General Revenues							
Property Taxes, Levied for General Purpose					863,028	-	863,028
Property Taxes, Levied for Debt Service					-	95,206	95,206
Nonproperty Taxes:					64,039	-	64,039
RV Storage					15,590	-	15,590
Investment Earnings					-	25,831	25,831
Miscellaneous					58,223	-	58,223
Insurance Recoveries					-	30,769	30,769
Transfers					248,062	(248,062)	-
<u>Total General Revenue</u>					<u>1,248,942</u>	<u>(96,256)</u>	<u>1,152,686</u>
Change in Net Assets					35,768	213,576	249,344
Net Position -- Beginning					843,964	3,293,327	4,137,291
Net Position -- Ending					<u>\$ 879,732</u>	<u>\$ 3,506,903</u>	<u>\$ 4,386,635</u>

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2022

Total Fund Balances -- Governmental Funds Balance Sheet	\$	123,041
Amounts reported for governmental activities in the statement of net assets (A-1) are different because:		
Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable in the funds		1,362
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,492,515
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities consist of:		
Accrued vacation payable	(6,957)	
Accrued interest payable	(5,040)	
Leases Payable	<u>(306,457)</u>	
		(318,454)
Included in the items related to noncurrent assets is the recognition of the City's proportionate share of the net pension liability required by GASB 68 in the amount of \$283,362, a deferred resource outflow related to pension in the amount of \$56,268, and a deferred resource inflow of \$162,910. This resulted in a decrease in net position by \$390,004.		(390,004)
Included in the items related to noncurrent liabilities is the recognition of the City's proportionate share of the net OPEB liability required by GASB 75 in the amount of \$33,953, a deferred resource outflow related to OPEB in the amount of \$8,824, and a deferred resource inflow related to OPEB in the amount of \$3,599. This resulted in a decrease in net position by \$28,728.		<u>(28,728)</u>
Net Position of Governmental Activities -- Statement of Net Position	\$	<u>879,732</u>

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net Change in Fund Balances -- Total Governmental Funds	\$ 17,510
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount of capital outlays during the current period.	451,995
The depreciation of capital assets is not reported in the funds. This is the amount of current depreciation on these assets.	(186,705)
Certain property tax revenues are unavailable in the funds. These are the amounts that have not been collected and are therefore do not provide current financial resources. This is the amount that these accounts have changed during the current period.	(6,277)
Right to use lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position	(290,440)
Repayment of debt principal is an expenditure in the governmental funds, but is a reduction of long-term debt in the statement of net position. This amount is the total debt principal repaid for bonded indebtedness:	4,598
Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in accrued interest expense	(5,040)
Change in pension expense	53,662
Change in OPEB expense	(3,155)
Change in accrued vacation payable	(380)
	<u>45,087</u>
Change in Net Position -- Statement of Activities	<u>\$ 35,768</u>

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION--
PROPRIETARY FUNDS

For the Year Ended September 30, 2022

	Business-Type Activities Enterprise Funds	
	Water, Sewer, and Sanitation Fund	Total
<u>Operating Revenues</u>		
Water Revenue	\$ 769,123	\$ 769,123
Sewer Revenue	446,665	446,665
Sanitation Revenue	153,589	153,589
Reconnect and Late Fees	16,788	16,788
<u>Total Operating Revenues</u>	<u>1,386,165</u>	<u>1,386,165</u>
<u>Operating Expenses</u>		
Water Purchases	441,790	441,790
Solid Waste Collection Contract	118,709	118,709
Employee Expense	149,693	149,693
Utilities	51,178	51,178
Chemicals	5,612	5,612
Supplies, Repairs and Maintenance	67,971	67,971
Fees, Permits, Inspections	3,095	3,095
Depreciation	123,739	123,739
Lab Charges	5,275	5,275
Mosquito Spraying	8,242	8,242
<u>Total Operating Expenses</u>	<u>975,304</u>	<u>975,304</u>
<u>Operating Income (Loss) Before Operating Transfers</u>	<u>410,861</u>	<u>410,861</u>
<u>Non-Operating Revenues (Expenses)</u>		
Ad Valorem Tax Receipts	95,206	95,206
Insurance Recoveries	30,769	30,769
Interest Income	25,831	25,831
Interest Expense	(100,429)	(100,429)
Bond Issuance Costs and Fees	(600)	(600)
<u>Total Non-Operating Revenues (Expenses)</u>	<u>50,777</u>	<u>50,777</u>
<u>Transfers and Capital Contributions:</u>		
Transfers In (Out)	(248,062)	(248,062)
<u>Total Transfers and Capital Contributions</u>	<u>(248,062)</u>	<u>(248,062)</u>
Net Income (Loss)	213,576	213,576
<u>NET POSITION</u>		
Net Position, Beginning of Year	3,293,327	3,293,327
Net Position, End of Year	<u>3,506,903</u>	<u>3,506,903</u>

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2022

	457(b) Deferred Compensation Plan
ASSETS:	
Current Investments	\$ 52,094
TOTAL ASSETS	<u>\$ 52,094</u>
LIABILITIES:	
None	\$ -
TOTAL LIABILITIES	<u>-</u>
NET POSITION:	
Restricted for:	
Pension Benefits	\$ 52,094
TOTAL NET POSITION	<u>\$ 52,094</u>

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note A: Summary of Significant Accounting Policies

The Town of Ransom Canyon, Texas operates under a Council-Manager form of government and provides the following services: public safety (police and fire protection), streets, sanitation, public improvements (water and sewer systems), library, planning and zoning, and general administrative services. Volunteers staff the fire and ambulance services.

The basic financial statements of the Town of Ransom Canyon have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") applicable to governmental units. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants (AICPA) in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

1. The Reporting Entity

The Town of Ransom Canyon is a general law type-A municipality governed by an elected mayor and a five-member City Council who appoints a City Manager. The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity" (as amended by GASB Statement No. 39) in that the financial statements include all organizations, activities, functions and component units for which the City is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the City's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the City.

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the over-reporting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 3
September 30, 2022

Note A: Summary of Significant Accounting Policies--Continued

Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

b. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims, and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Proprietary Fund Types are accounted for on a flow of economic resources measurement focus utilizing the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The fund equity is segregated into net investment in capital assets, restricted net position, and unrestricted net position.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 5
September 30, 2022

Note A: Summary of Significant Accounting Policies (continued)

c. Inventories and Prepaid Items

The City records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect cost applicable to future periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair market value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	5-15
Office Equipment and Furniture	3-15
Computer Equipment	3

e. Receivable and Payable Balances

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of the period end.

f. Compensated Absences

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the City. The City's policy allows full time, permanent employees to accumulate a limited amount of earned but unused vacation leave. Full time, permanent employees are allowed to accrue up to twenty days of sick leave. It is the City's policy to not pay employees for unused sick leave upon separation of service from the City. For the year ended September 30, 2022 compensated absences relating to vacation time amounted to \$8,041.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 7
September 30, 2022

Note A: Summary of Significant Accounting Policies (continued)

j. Pensions

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

k. Other Post Employment Benefits

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

Note B: Compliance and Accountability

1. Fair Value Measurements

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.

Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.

Level 3 inputs are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 9
September 30, 2022

Note C: Deposits and Investments (continued)

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

At September 30, 2022, the City held \$3,940,170 in Morgan Stanley Treasury Securities Portfolio (MSILF). These funds are restricted for the construction of the new sewer waste water treatment plant and water improvements. MSILF is rated AAAM by S&P and has a weighted average maturity of less than 60 days.

At September 30, 2022, the City held \$52,094 in Nationwide's Large Cap Growth Fund. The City is the fiduciary of these funds held for employees in the 457b defined contribution retirement plan. This mutual fund is valued at fair value using Level 2 inputs.

Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

At year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 11
September 30, 2022

Note D: Capital Assets (continued)

Business-Type Activities:	Balance 10-1-21	Additions	Deletions/ Reclassifications	Balance 9-30-22
Land	\$ -	\$ 25,551	\$ -	\$ 25,551
Construction in Progress	546,157	329,810	(418,718)	457,249
Buildings& Improvements	318,428	-	-	318,428
Water & Sewer System	4,865,149	292,087	418,718	5,575,954
Furniture & Equipment	23,039	56,388	-	79,427
Total Capital Assets	<u>\$ 5,752,773</u>	<u>\$ 703,836</u>	<u>\$ -</u>	<u>\$ 6,456,609</u>
<u>Less Accumulated</u>				
<u>Depreciation:</u>				
Buildings& Improvements	\$ 31,843	\$ 7,960	-	\$ 39,803
Water & Sewer System	3,389,049	105,419	-	3,494,468
Furniture & Equipment	9,216	10,359	-	19,575
Total Accumulated Depreciation	<u>\$ 3,430,108</u>	<u>\$ 123,738</u>	<u>\$ -</u>	<u>\$ 3,553,846</u>
Net Capital Assets	<u>\$ 2,322,665</u>	<u>\$ 580,098</u>	<u>\$ -</u>	<u>\$ 2,902,763</u>

Depreciation was charged to functions as follows:

General Government	\$ 21,539
Public Safety - Police	18,487
Public Safety - Fire	38,560
Public Works - Streets	105,486
Emergency Operations	1,902
Library	730
Water, Sewer and Sanitation	123,738
	<u>\$ 310,442</u>

Note E: Long-Term Obligations

Short term loans are accounted for through the applicable fund. General Fund proceeds from loans (except those issued and retired during the current year) are shown in the financial statements as Other Resources and principal payments as Other Uses. Enterprise fund loans are shown in the appropriate fund.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 13
September 30, 2022

Note E: Long-Term Obligations (continued)

2. Debt service requirements on Certificates of Obligation at September 30, 2022, are as follows:

Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2023	\$ 130,000	\$ 98,898	\$ 228,898
2024	130,000	97,130	227,130
2025	135,000	95,288	230,288
2026	135,000	93,357	228,357
2027	135,000	91,339	226,339
2028-2032	715,000	421,140	1,136,140
2033-2037	790,000	347,703	1,137,703
2038-2042	885,000	257,019	1,142,019
2043-2047	990,000	145,382	1,135,382
2048-2050	660,000	25,100	685,100
	<u>\$ 4,705,000</u>	<u>\$ 1,672,356</u>	<u>\$ 6,377,356</u>

3. Leases

The City entered into a lease contract on a copier in September 2021. This is a 51 month lease with required payments of \$433 per month.

The City entered into a lease-purchase agreement on a fire truck in fiscal year 2022. This is a 10 year lease with an effective interest rate of 2.45%.

The future payments required for leases at September 30, 2022 are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 30,734	\$ 7,566	\$ 38,300
2024	31,527	6,773	38,300
2025	32,341	5,959	38,300
2026	29,234	5,166	34,400
2027	28,625	4,474	33,099
2028-2032	153,996	11,501	165,497
	<u>\$ 306,457</u>	<u>\$ 41,439</u>	<u>\$ 347,896</u>

Note F: Agreement with Other Government

The Town of Ransom Canyon has an agreement with Lubbock County Water Control and Improvement District No. 1 (a neighboring local government). The Town of Ransom Canyon has issued debt and is constructing a new sewer plant which is also used by LCWCID No. 1. The agreement defines the terms by which LCWCID No. 1 is paying its pro rata share, based on monthly usage, of the operating cost, construction costs, financing cost, equipment, interest, permits and inspections, and upgrades to the existing plant. LCWCID No. 1 paid \$183,750 for its usage of sewer facilities in the year ended September 30, 2022.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 15
September 30, 2022

Note G: TMRS-Pension Plan (continued)

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	8
Active employees	<u>11</u>
Total	24

Contributions

Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching ratios are either 1:1(1 to 1), 1.5:1 (1-1/2 to 1) or 2:1 (2 to 1), both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the Town of Ransom Canon were required to contribute 6% of their annual compensation during the fiscal year. The contribution rates for the Town of Ransom Canyon were 14.39% and 14.29% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2022 were \$84,355, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 17
September 30, 2022

Note G: TMRS-Pension Plan (continued)

Discount Rate

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

Change in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/20	\$ 2,391,116	\$ 1,873,312	\$ 517,804
Changes for the year:			
Service cost	68,867		68,867
Interest	162,511		162,511
Change of benefit terms			
Difference between expected and actual experience	(32,134)		(32,134)
Changes of assumptions			-
Contributions - employer		87,714	(87,714)
Contributions - employee		36,470	(36,470)
Net investment income		245,027	(245,027)
Benefit payments, including refunds of employee contributions	(35,955)	(35,955)	-
Administrative expense		(1,130)	1,130
Other changes		8	(8)
Net changes	163,289	332,134	(168,845)
Balance at 12/31/21	<u>\$ 2,554,405</u>	<u>\$ 2,205,446</u>	<u>\$ 348,959</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$ 654,314	\$ 348,959	\$ 91,546

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS, Page 19
September 30, 2022

Note H: Supplemental Death Benefits Plan

1. Plan Description

The City participates in the single-employer unfunded defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. The SDBF had 783 participating cities on December 31, 2021.

2. OPEB Plan Fiduciary Net Position

Detailed information about the fiduciary net position of the Supplemental Death Benefits Fund is available in the separately-issued TMRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.tmr.com> or by writing to TMRS at P.O. Box 149153, Austin, TX 78714-9153.

3. Benefits Provided

The death benefit for active Members provides a lump-sum payment approximately equal to the Member's annual salary (calculated based on the Members's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an "other post-employment benefit" ("OPEB") and is a fixed amount of \$7,500. The obligations of this plan are payable only from the SDBF and are not an obligation of the Pension Trust Fund. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>11</u>
Total	17

4. Contributions

The City contributes to the SDBF monthly based on the covered payroll of employee members at an actuarially determined rate. There is a one-year delay between the actuarial valuation that serves as the basis for the city's contribution rate and the calendar year when the rate goes into effect.

TMRS pools the SDBF contributions with those of the Pension Trust Fund for investment purposes. The SDBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO THE FINANCIAL STATEMENTS, Page 21
September 30, 2022

Note H: Supplemental Death Benefits Plan (continued)

6. Discount Rate

As of December 31, 2021, the discount rate used in the development of the Total OPEB Liability was 1.84% compared to 2.00% as of December 31, 2020. In accordance with GASB No. 75, paragraph 155, the applicable discount rate for an unfunded OPEB is based on an index of tax exempt 20-year municipal bond rates rated as AA or higher. The projection of cash flows used to determine the discount rate assumed that contributions are made at the actuarially determined rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to *not be able to* make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021.

7. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.71%) in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (0.84%)	Discount Rate (1.84%)	1% Increase in Discount Rate (2.84%)
Total OPEB Liability	\$ 50,890	\$ 41,640	\$ 34,348

8. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At September 30, 2022, the City reported a liability of \$41,640 for total OPEB liability. The total OPEB liability was measured as of December 31, 2021 by an actuarial valuation as of that date.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

As of December 31, 2021, the discount rate used in the development of the Total OPEB Liability was 1.84% compared to 2.00% as of December 31, 2020. Beginning with the December 31, 2019 actuarial valuation, mortality rates are based on the 2019 Municipal Retirees of Texas Mortality Tables. Prior to the December 31, 2019 actuarial valuation, mortality rates were based on the RP2000 Combined Mortality Table with Blue Collar Adjustment.

For the year ended September 30, 2022, the City recognized OPEB expense of \$5,119.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO THE FINANCIAL STATEMENTS, Page 23
September 30, 2022

Note I: Interfund Transfers

Interfund transfers for the year ended September 30, 2022 consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund:</u>		
Proprietary Fund	<u>248,062</u>	<u>-</u>
<u>Total General Fund</u>	<u>-</u>	<u>-</u>
<u>Proprietary Fund:</u>		
General Fund	<u>-</u>	<u>248,062</u>
<u>Total</u>	<u>\$ 248,062</u>	<u>\$ 248,062</u>

These interfund transfers represent cash flow transfers from the proprietary fund to the general fund in the normal course of business.

Note J: Litigation

There was no litigation pending or in progress against the City at September 30, 2022.

Note K: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in a public entity risk pool managed by the Texas Municipal League whereby the risk is pooled with other entities. Participation in this pool allows the City to share liability, crime, motor vehicle and property damage risks. The Intergovernmental Risk Pool (the Pool) allows the City to manage risk by purchasing property, liability, and workers compensation insurance through the Texas Municipal League. The Pool provides property, liability and workers' compensation coverage for certain governmental entities of the State of Texas. Member entities include municipalities, housing authorities, councils of governments, hospital districts, water districts and tax appraisal districts. The Pool consists of five separate funds: the Workers' Compensation Fund, the Liability Fund, the Property Fund, the Reinsurance Fund and the Stability Fund. The financial results of these coverages are accounted for in separate funds by the Pool.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY/ASSET
AND RELATED RATIOS - TMRS
(unaudited)

	Measurement Year					
	2021	2020	2019	2018	2017	2016
Total Pension Liability						
Service Cost	\$ 68,867	\$ 68,854	\$ 69,822	\$ 62,220	\$ 61,357	\$ 58,412
Interest (on the Total Pension Liability)	162,511	152,852	141,583	130,300	121,065	110,872
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	(32,134)	(44,168)	(1,339)	(630)	(12,487)	10,383
Change of assumptions	-	-	(13,342)	-	-	-
Benefit payments, including refunds of employee contributions	(35,955)	(32,934)	(25,663)	(31,386)	(35,722)	(24,547)
Net change in Total Pension Liability	163,289	144,604	171,061	160,504	134,213	155,120
Total Pension Liability - Beginning	2,391,116	2,246,512	2,075,451	1,914,947	1,780,734	1,625,614
Total Pension Liability - Ending (a)	\$ 2,554,405	\$ 2,391,116	\$ 2,246,512	\$ 2,075,451	\$ 1,914,947	\$ 1,780,734
Plan Fiduciary Net Position						
Contributions - employer	87,714	95,653	96,266	86,820	83,684	75,041
Contributions - employee	36,470	36,463	37,505	33,243	32,753	31,264
Net investment income	245,027	125,581	207,052	(38,610)	147,029	62,002
Benefit payments, including refunds of employee contributions	(35,955)	(32,934)	(25,663)	(31,386)	(35,722)	(24,547)
Administrative expense	(1,130)	(810)	(1,167)	(745)	(761)	(699)
Other	8	(31)	(35)	(38)	(39)	(37)
Net Change in Plan Fiduciary Net Position	332,134	223,922	313,958	49,284	226,944	143,023
Plan Fiduciary Net Position - Beginning	1,873,312	1,649,390	1,335,432	1,286,148	1,059,203	916,180
Plan Fiduciary Net Position - Ending (b)	\$ 2,205,446	\$ 1,873,312	\$ 1,649,390	\$ 1,335,432	\$ 1,286,147	\$ 1,059,203
Net Pension Liability/(Asset) - Ending (a) - (b)	\$ 348,959	\$ 517,804	\$ 597,122	\$ 740,019	\$ 628,800	\$ 721,531
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.34%	78.34%	73.42%	64.34%	67.16%	59.48%
Covered Employee Payroll	\$ 607,833	\$ 607,710	\$ 625,084	\$ 554,054	\$ 545,883	\$ 521,071
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	57.41%	85.21%	95.53%	133.56%	115.19%	138.47%

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS - TMRS
(*unaudited*)

	Measurement Year				
	2021	2020	2019	2018	2017
Total OPEB Liability					
Service Cost	\$ 2,127	\$ 1,884	\$ 1,250	\$ 1,385	\$ 1,201
Interest (on the Total OPEB Liability)	740	914	950	874	835
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	1,646	(3,782)	(656)	(942)	-
Change of assumptions	1,258	4,783	5,814	(1,985)	2,253
Benefit payments, including refunds of employee contributions	(182)	(61)	(63)	(55)	(55)
Net change in Total OPEB Liability	5,589	3,738	7,295	(723)	4,234
Total OPEB Liability - Beginning	36,051	32,313	25,018	25,741	21,507
Total OPEB Liability - Ending	\$ 41,640	\$ 36,051	\$ 32,313	\$ 25,018	\$ 25,741
 Covered Employee Payroll	 \$ 607,833	 \$ 607,710	 \$ 625,084	 \$ 554,054	 \$ 545,883
 Total OPEB Liability/(Asset) as a Percentage of Covered Payroll	 6.85%	 5.93%	 5.17%	 4.52%	 4.72%

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2022

Schedule of Contributions for Pensions – TMRS

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	N/A
Asset Valuation Method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes

There were no benefit changes during the year.

OTHER SUPPLEMENTARY INFORMATION

Terry & King, CPAs, P.C.

5707 114th Street
P.O. Box 93550
Lubbock, TX 79493-3550

Randel J. Terry, CPA
Ryan R. King, CPA

Telephone - (806) 698-8858 – Fax – (866) 288-6490

Independent Auditors' Report

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

To the Honorable Mayor and City Council
Town of Ransom Canyon, Texas
24 Lee Kitchens Dr.
Ransom Canyon, TX 79366-2200

Members of the City Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ransom Canyon, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Ransom Canyon's basic financial statements, and have issued our report thereon dated November 3, 2022.

Internal Control Over Financial Reporting

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

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



AGENDA ITEM 9:

Line-Item Adjustments

Line-Item Adjustments 2021-2022

DEPARTMENT	LINE ITEM	2021-2022 BUDGET	EXPENDITURES	OVER BUDGET
ADMINISTRATION				
(95%)	Payroll	\$ 258,334.00	\$ 263,051.84	\$ 4,717.84
	Computer	\$ 25,000.00	\$ 36,715.27	\$ 11,715.27
	Xerox Expense	\$ 5,800.00	\$ 7,475.30	\$ 1,675.30
	Pitney Bowes	\$ 1,394.00	\$ 1,439.74	\$ 45.74
	Meeting-Educ.	\$ 10,000.00	\$ 11,087.80	\$ 1,087.80
	Credit Card Fee Expense	\$ 8,000.00	\$ 10,296.93	\$ 2,296.93
	Postage	\$ 5,200.00	\$ 5,819.53	\$ 619.53
	Office Utility Exp.	\$ 10,500.00	\$ 12,092.93	\$ 1,592.93
	Mileage Reimbursement	\$ 500.00	\$ 1,781.80	\$ 1,281.80
Total				\$ 25,033.14
OPERATIONS	Engineering	\$ 17,000.00	\$ 28,164.79	\$ 11,164.79
(73%)	Building Repair	\$ 10,000.00	\$ 12,615.59	\$ 2,615.59
	Gas & Oil Expense	\$ 13,000.00	\$ 18,663.83	\$ 5,663.83
Total				\$ 19,444.21
FIRE	Computer	\$ 1,500.00	\$ 49.92	49.92
(169%)	Lubbock County	\$ 10,300.00	\$ 40,627.00	\$ 30,327.00
	Equipment	\$ 3,000.00	\$ 16,625.36	\$ 13,625.36
	Personal Equipment Exp.	\$ 2,500.00	\$ 4,086.74	\$ 1,586.74
	Supplies	\$ 0.00	\$ 361.51	\$ 361.51
	Real & Personal Property	\$ 3,161.00	\$ 3,265.44	\$ 104.44
	Building Utilities	\$ 7,000.00	\$ 8,270.00	\$ 1,270.06
	Radio Repair	\$ 3,000.00	\$ 3,640.71	\$ 640.71
	Fire Station Bldg.	\$ 3,000.00	\$ 5,111.33	\$ 2,111.33
Total				\$ 50,027.15

DEPARTMENT	LINE ITEM	2021-2022 BUDGET	EXPENDITURES	OVER BUDGET
POLICE	Education	\$ 3,500.00	\$ 3,987.99	\$ 487.99
(102%)	Ammo Expense	\$ 3,000.00	\$ 3,126.70	\$ 126.70
	Dues Expense	\$ 400.00	\$ 443.55	\$ 43.55
	Animal Control	\$ 150.00	\$ 226.97	\$ 76.97
	Gas & Oil Exp.	\$ 9,000.00	\$ 16,747.64	\$ 7,747.64
	LE Liability Ins.	\$ 2,744.00	\$ 3,743.60	\$ 999.60
	E&O Real & Personal Prop.	\$ 4,940.00	\$ 5,229.00	\$ 289.00
	Office Supply	\$ 500.00	\$ 676.92	\$ 176.92
	Small Equipment	\$ 3,000.00	\$ 3,381.12	\$ 381.12
	Radio Repair	\$ 3,000.00	\$ 3,162.90	\$ 162.90
	Vehicle Repair	\$ 6,000.00	\$ 9,906.07	\$ 3,906.07
	Computer	\$ 5,500.00	\$ 7,504.64	\$ 2,004.64
	Uniform Expense	\$ 1,750.00	\$ 2,763.27	\$ 1,013.27
	Boat Maint.	\$ 500.00	\$ 3,185.28	\$ 2,685.28
	Community Events	\$ 2,500.00	\$ 2,896.39	\$ 396.39
Total				\$ 20,498.04
LIBRARY	Utilities	\$ 2,400.00	\$ 2,889.03	\$ 489.03
(100%)	Telephone	\$ 1,245.00	\$ 1,358.16	\$ 113.16
Total				\$ 602.19
SEWER	Chemical	\$ 6,000.00	\$ 6,177.74	\$ 177.74
(98%)	Utility	\$ 42,000.00	\$ 46,312.29	\$ 4,312.29
				\$ 4,490.03
Total				
WATER	LP&L	\$ 370,000.00	\$ 441,789.96	\$ 71,789.96
(122%)	Utilities Expense	\$ 4,000.00	\$ 10,644.00	\$ 6,644.00
	Repair Expense	\$ 9,000.00	\$ 40,643.37	\$ 31,643.37
Total				\$ 110,077.33
COURT	Court Operating	\$ 1,200.00	\$ 4,678.26	\$ 3,478.26
(51%)				
Total				\$ 3,478.26
ROADS & GROUNDS	Grounds Maintenance	\$ 7,000.00	\$ 13,648.95	\$ 6,648.95
(87%)				
Total				\$ 6,648.95

AGENDA ITEM 10:

Budget Amendment

PERTAINING TO: AMENDMENT TO THE BUDGET

AN ORDINANCE AMENDING ORDINANCE NUMBER 22-00200, PROVIDING FOR AN AMENDMENT TO THE 2022-2023 BUDGET TO INCREASE LINE ITEM 506-6020 ENTITLED "ENGINEERING" IN THE OPERATIONS BUDGET;

WHEREAS, Section 102.010 of the Local Government Code of the State of Texas authorizes the City Council to make changes in the budget for municipal purposes; and

WHEREAS, the City Council of the Town of Ransom Canyon deems it advisable to change the FY 2022-2023 Budget for municipal purposes and reallocate funds as follows: NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF RANSOM CANYON:

SECTION 1. THAT the City Council of the Town of Ransom Canyon hereby approves changes to the Town of Ransom Canyon Budget FY 2022-2023 (Budget Amendment #1) for municipal purposes, as follows:

- I. Amend Operations Budget Expense Line Item 506-6020 entitled "Engineering" for subdivision Engineering costs and surveying for property by increasing the appropriation and funding by twenty thousand dollars (\$20,000), from seventeen thousand dollars (\$17,000) to thirty-seven thousand dollars (\$37,000).

SECTION 2. THAT a copy of the changes made to the Town of Ransom Canyon Budget pursuant to this Ordinance shall be filed with the City Secretary and the County Clerk of Lubbock County as required by law.

SECTION 3. THAT should any section, paragraph, sentence, clause, phrase or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this Ordinance shall not be affected thereby.

PASSED ON SECOND READING THIS _____ DAY OF JANUARY 2022.

TOWN OF RANSOM CANYON

JANA TREW, MAYOR

ATTEST:

ELENA QUINTANILLA, CITY SECRETARY

AGENDA ITEM 11:

Building Code Changes

Action agenda item: To adopt more current codes for the Town of Ransom Canyon.

From the current adopted 2012 International Building Code to the 2018 International Building Code

From the current adopted 2012 International Plumbing Code to the 2018 International Plumbing Code

From the current adopted 2012 International Mechanical Code to the 2018 International Mechanical Code

From the current adopted 2014 National Electric Code to the 2017 National Electrical Code

From the current adopted 2012 International Residential Code to the 2018 International Residential Code

From the current adopted 2012 International Fuel Gas Code to the 2018 International Fuel Gas Code

And adopt the 2018 International Energy Conservation Code