CITY COUNCIL MEETING WILL BEGIN AT 6:30 PM

NOTICE OF REGULAR MEETING
TOWN OF RANSOM CANYON
CITY COUNCIL AGENDA
TUESDAY, DECEMBER 14, 2021

Jana Trew, Mayor

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

Brandt Underwood, Mayor Pro Tem
Ingram Rich, 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 14, 2021 and 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: CONSIDER DISCUSSION regarding purchase of sewer coverage from the Texas Municipal League Intergovernmental Risk Pool for sewer-related resident claims due to city sewer line issues.

4. ACTION ITEM: APPROVE MINUTES OF:
    a. Regular Meeting on October 12, 2021
    b. Regular Meeting on November 9, 2021

5. ACTION ITEM: APPROVE FINANCIALS
    a. Financial Reports
    b. October 2021 Claims & Demands
    c. November 2021 Claims & Demands
    d. Financial Investment Report

6. ACTION ITEM: CONSIDER APPROVAL OF the Town of Ransom Canyon 2020-2021 Audit Report Presented by Terry & King, CPA's, PC Auditor.

7. ACTION ITEM: CONSIDER APPROVAL to appoint Rochelle Pointer, Executive Assistant, as the Municipal Court Clerk for the Town of Ransom Canyon.

8. ACTION ITEM: CONSIDER APPROVAL OF A BID from Champion Tank Services, LLC. in the amount of $285,700 for the Texas Water Development Board (TWDB) water system improvements regarding the elevated and west ground storage tank rehabilitation, contingent upon the review and approval of the TWDB.

9. ACTION ITEM: CONSIDER APPROVAL OF A BID proposal from Government Capital Corporation for the financing of the new Toyne Fire Pumper Truck for the Volunteer Fire Department with lease/purchase payments of $33,443.01 annually with a 2.65 percent interest rate for ten years.

10. ACTION ITEM: CONSIDER APPROVAL OF Ordinance 121421 to amend Section 12.03.002 "Trailers, recreational vehicles and large vehicles," to clarify the ordinance.

11. ACTION ITEM: CONSIDER APPROVAL OF a variance to the 35-foot front setback to a 15-foot setback at Tract K on Johnston Road.

12. ACTION ITEM: CONSIDER APPROVAL OF an agreement for personnel policies manual development by and between Strategic Government Resources (SGR) and Town of Ransom Canyon, Texas in the amount of $2000.00

    A. BUILDING REVIEW COMMITTEE REPORT: The Building Review Committee met on Monday, November 22, 2021 at 6:00 and approved a remodel of a single-family home at 3 Arapaho Road.

    B. DEPARTMENT REPORTS:

        a. Administration: Elena Quintanilla
            - City Administrator Schedule of Events
            - Meeting with Capital Improvement Advisory Committee
            - Update on American Rescue Plan Act Funds
            - Update on the Ransom Ranch Subdivision
            - Web Page for the Municipal Court/Court Training
            - Director of Public Works Job Announcement/Operations Changes
            - Update on City Election on May 7, 2021
            - Reception for Harold Needham in January
            - Process for Closeout of Books/Audit
        b. Court: Elena Quintanilla
            - Report on Pending Municipal Court Cases
            - Report on New Municipal Court Cases
        c. Operations: Cory Needham
            - Report on VacTron Equipment
            - Sewer Repair on Foothill Drive

- Update on Elevated Water Tower Timeline
- Update Regarding Water Losses
- Christmas Decorations

d. Police: James Hill
- Report of Citations and Warnings
- Police Continuing Education
- Holiday Traffic and Patrol
- COVID Update

e. Fire: Rand McPherson
- EMS Calls
- Fire Calls
- EMT Basic Class
- Christmas Parade

f. Library: Angie Fikes
- Creation of a Webpage for the Library
- Christmas Fundraiser
- Christmas Party/Activities

13. 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 10th DAY OF December, 2021

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 10, 2021 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 _____, 2021.

Elena Quintanilla, City Secretary

DISCUSSION ITEM #3:

TML Risk Pool Insurance

8 FOOTHILL DRIVE

AGENDA ITEM #4

APPROVAL OF MINUTES

Regular Meeting on October 12, 2021

November 9, 2021

Ransom Canyon City Council Meeting Minutes
Regular Meeting – October 12, 2021
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, Dr. Terry Waldren, Ron McWilliams, Val Meixner, and Ingram Rich. Staff members attending the meeting included City Administrator, Elena Quintanilla; Deputy City Secretary, Leslie Randolph; Chief of Police, James Hill; Operations Assistant Manager, Cory Needham; and Fire Chief, Rand McPherson. There were no guests in attendance. 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

   Val Meixner reported that the POA is working on a X-mas Lighting Competition for the Canyon, and she stated that the top hill is looking more attractive since the POA cleaned up the area.

3. Approval of Minutes

   The minutes of the regular meeting on September 14, 2021 were approved on a motion made by Councilmember Dr. Terry Waldren, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

4. Financials

   The financial reports and the September 2021 claims and demands were approved on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Ingram Rich; motion carried unanimously.

5. Signatories to the Bank Accounts

   The City Council approved a Resolution 10-12-21 to add two new signatories, Councilmembers Val Meixner and Ingram Rich, to the Happy State Bank accounts and remove Councilmember Mike Greer as a signer to the account on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Councilmember Dr. Terry Waldren; motion carried unanimously.

6. Agreement with Pavement Restoration

The City Council approved an agreement with Pavement Restoration in the amount of $20,087.05 for asphalt rejuvenation and surface maintenance of 17,467 square yards of streets for the Town of Ransom Canyon on a motion made by Councilmember Dr. Terry Waldren; seconded by Councilmember Ron McWilliams; motion carried unanimously.

7. Interlocal Agreement with Lubbock County for Fire Suppression

City Council approved an Interlocal Agreement between Lubbock County and the Town of Ransom Canyon Volunteer Fire Department in the amount of $55,754.00 to provide fire suppression and rescue services on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Councilmember Dr. Terry Waldren; motion carried unanimously.

A. BUILDING REVIEW COMMITTEE REPORT: The Building Review Committee did not meet in the month of September.

B. DEPARTMENT REPORTS:

a. Administration: Elena Quintanilla reported the following:
   - She discussed her schedule of events for the week.
   - She mentioned that the City will be receiving approximately $278,000 of American Recovery Act funds.
   - The land purchase with Terry Crofoot should be scheduled for a closing in October.
   - The auditors will be in Ransom Canyon to conduct their audit at the middle or end of the month.

b. Municipal Court: Elena Quintanilla reported the following:
   - There are approximately three pending cases from the old docket prior to Judge Jan Mathews assuming the docket.
   - The Police Department has been issuing citations so there are several new citations on the docket.

c. Operations: Cory Needham reported the following:
   - Staff has continued with mosquito prevention through larvicide applications and will continue with ground spray if needed. Cory is waiting on a report from the City of Lubbock.
   - The bid opening for the elevated water tower will take place on October 26, 2021 at 10:00 a.m.
   - There was one change order for the ground storage tank.
   - The City was granted an environmental clearance on the sewer plant so we anticipate a bid opening to take place in March or April.

- The Citizen Collection Station will need a new motor at the gate which will allow the gate to function with the new cards. The motor should be installed this month.

d. Police: James Hill reported the following:
   - Police issued five (5) citations and they issued sixty-six (66) verbal traffic warnings.
   - Officer Josh Eakin has completed his classes and is eligible for his Intermediate license. Matthew Garza will also start working on his Intermediate license in the near future.
   - Overall, the traffic for the Annual Garage Sale was good with no accidents reported that day.
   - Chief Hill and Officer Josh Eakin will be handing out candy on Halloween Day.

e. Fire: Rand McPherson reported the following:
   - There were three (3) EMS calls and zero (0) fire calls this month.

f. Library: Angie Fikes reported the following:
   - Kurtz Critters came out to the Library and they brought a hedge hog and geckos for the children at the Library.
   - Teens will be painting decorations for Halloween at the Library and the little ones will be making door decorations.
   - The Library is planning their annual Harry Potter "Teen Potions and Spells" as a chemistry lesson for the youth.

8. Adjournment

The City Council adjourned the meeting at 7:30 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

Ransom Canyon City Council Meeting Minutes
Regular Meeting – November 9, 2021
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, Val Meixner, and Ingram Rich. Councilmembers Dr. Terry Waldren and Ron McWilliams were absent. Staff members attending the meeting included City Administrator, Elena Quintanilla; Deputy City Secretary, Leslie Randolph; Chief of Police, James Hill; Operations Assistant Manager, Cory Needham; and Fire Chief, Rand McPherson. See the attached sign-in sheet for guests in attendance. The prayer was said by Councilmember Val Meixner, followed by the pledges to the United States and State of Texas.

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

A Christmas Light Parade will take place on December 5, 2021 in Ransom Canyon. Voting for the "best decorated home" will take place between December 6-18, 2021. The POA is participating in the U Can Food Share Drive and is accepting monetary donations. People can drop off their donations at City Hall.

3. Approval of Minutes

The minutes of the regular meeting on October 12, 2021 were postponed for approval until the next City Council meeting on a motion made by, Mayor Pro Tem Brandt Underwood, seconded by Councilmember Val Meixner; motion carried unanimously.

4. Financials

The financial reports and the October 2021 claims and demands were postponed for approval until the next City Council meeting on a motion made by Councilmember Ingram Rich, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

5. 2020-2021 Audit Report

The City Council rescinded its original motion to approve the 2020-2021 Audit Report presented by Terry & King, CPA's, PC. Auditor to allow more time to review the audit report on a motion made by Councilmember Ingram Rich, seconded by

Councilmember Val Meixner; motion carried unanimously. The City Council voted to postpone the approval of the 2020-2021 audit until the next scheduled City Council meeting on a motion made by Councilmember Ingram Rich, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

6. Appointment of Emily Garrett to the Building Review Committee
The City Council approved the appointment of Emily Garrett to the Building Review Committee for the Town of Ransom Canyon on a motion made by Mayor Pro Tem Brandt Underwood; seconded by Ingram Rich; motion carried unanimously.

7. Change of Title for the Operations Manager
City Council approved a change to the Title of the Operations Manager to Director of Public Works on a motion made by Councilmember Ingram Rich, seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

8. City Offices Closed During Holidays
The City Council approved the closing of the city offices at noon on Wednesday, November 24, 2021, the day before Thanksgiving, and at noon on December 23, 2021, the day before Christmas Eve on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Councilmember Ingram Rich; motion carried unanimously.

9. Resolution 110921 to Join the Texas Global Opioid Settlement Agreement
The City Council approved Resolution 110921 to join the Texas Global Opioid Settlement on a motion made by Mayor Pro Tem Brandt Underwood; seconded by Councilmember Ingram Rich, motion carried unanimously.

10. Resolution to Cast Votes for Lubbock Central Appraisal District (LCAD) Board
The City Council approved the resolution to cast votes for the LCAD Board of Directors on a motion made by Councilmember Ingram Rich, seconded by Councilmember Val Meixner; motion carried unanimously.

11. Amendment to 2020-2021 Budget for Line Item Adjustments
The City Council approved line item adjustments to the 2020-2021 Budget on a motion made by Councilmember Ingram Rich; seconded by Mayor Pro Tem Brandt Underwood, motion carried unanimously.

12. Bid from Vermeer for a Vac-Tron

The City Council approved a bid from Vermeer in the amount of $56,388.45 for a Vac-Tron procured through the Texas State Purchasing BuyBoard Cooperative on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Val Meixner; motion carried unanimously.

13. Bid from First-IN Public Safety Solutions for a Fire Truck

The City Council approved a bid from First-IN Public Safety Solutions in the amount of $320,850.00 for a lease/purchase agreement on a 2022 Toyne commercial four-door pumper where the lease/purchase payments will be $33,961.71 annually with a 3.14 percent interest rate for ten years and original down payment will be $33,286.00 with a $2,000 one-time procurement fee to the Houston Galveston Area Council (HGAC) State Purchasing Cooperative on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Councilmember Val Meixner; motion carried unanimously.

14. Municipal Services Agreement with Beast PC, LLC.

The City Council approved a municipal services and development agreement between the Town of Ransom Canyon, Texas and Beast PC, LLC., Successor in interest to Twin Flames Investments, LLC. with a change to add language to require a performance bond on the infrastructure on a motion made by Mayor Pro Tem Brandt Underwood, seconded by Councilmember Val Meixner; motion carried unanimously.

A. BUILDING REVIEW COMMITTEE REPORT: The Building Review Committee did not meet in the month of October.

B. DEPARTMENT REPORTS:

a. Administration: Elena Quintanilla reported the following:
   - She discussed her schedule of events for the week.
   - She informed the City Council of her meeting with County Judge Parrish and his commitment to $135,000 for water meters, $80,000 for the dam, and $60,000 for a generator. The Judge requested that the Capital Improvement Advisory Committee (CIAC) meet with the County Commissioner's Court to request funds for the Backhill Project.
   - Buffalo Springs Lake will receive funds to rehabilitate their dam.
   - The Mayor executed the loan documents for the land purchased from Terry Crofoot.
   - With the completion of the audit, Elena will make audit journal entries and the books will be officially closed on December 31, 2021.

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

- Judge Jan Mathews is scheduled to see eleven (11) defendants on the docket this Thursday.

c. Operations: Cory Needham reported the following:
   - Staff is wrapping up mosquito prevention for the year. The City of Lubbock is still working on a mosquito report. He reported that larger mosquitos are affecting the cattle.
   - The bid opening for the elevated water tower took place on October 26, 2021, and the City received eight (8) competitive bids.
   - The Operations Department has been winterizing their equipment.
   - The Department purchased a new motor and installed it at the Citizen Collection Station so the gate is currently working.

d. Police: James Hill reported the following:
   - Police issued eight (8) citations and they issued seventy (70) verbal traffic warnings.
   - Officer Josh Eakin completed his Intermediate Peace Officer License and received his Basic SWAT Certification. Matthew Garza will also start working on his Intermediate Peace Office License.
   - The traffic was light on Halloween Day, and the officers distributed candy to the children.

e. Fire: Rand McPherson reported the following:
   - There were two (2) EMS calls and one (1) fire call this month.

f. Library: Angie Fikes reported the following:
   - Teens will participate in their chemistry lesson as they work on their "spells and potions" lesson at the library.
   - There will be some changes to the Summer Reading Program this year.
   - A new interactive website is in the development stages.

15. Adjournment

The City Council adjourned the meeting at 7:39 p.m. on a motion made by Councilmember Ingram Rich; seconded by Mayor Pro Tem Brandt Underwood; motion carried unanimously.

APPROVED:

_____

Jana Trew, Mayor

ATTEST:

_____

Elena Quintanilla, City Secretary

AGENDA ITEM #5:

APPROVAL OF

FINANCIAL REPORTS

Claims and Demands

for

October & November, 2021

and Financial

Investment Reports

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

INANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
EVENUE SUMMARY					
UTILITY REVENUE	921,200.00	100,370.42	100,370.42	820,829.58	10.90
BUILDING PERMIT REVENUE	13,200.00	975.00	975.00	12,225.00	7.39
FRANCHISE REVENUE	32,300.00	1,856.59	1,856.59	30,443.41	5.75
AD VALOREM TAX REVENUE	953,215.00	326.36	326.36	952,888.64	0.03
INTEREST REVENUE	5,000.00	278.44	278.44	4,721.56	5.57
LIBRARY REVENUE	6,500.00	0.00	0.00	6,500.00	0.00
COURT REVENUE	1,500.00	279.00	279.00	1,221.00	18.60
OTHER REVENUE	2,872,500.00	35,801.60	35,801.60	2,836,698.40	1.25
BUDGETED SURPLUS	540,282.00	607.98	607.98	539,674.02	0.11
OTAL REVENUES	5,345,697.00	140,495.39	140,495.39	5,205,201.61	2.63
XPENDITURE SUMMARY					
CITY COURT	9,200.00	634.18	634.18	8,565.82	6.89
ADMINISTRATION	445,601.00	26,153.22	26,153.22	419,447.78	5.87
OPERATIONS	415,612.00	12,757.91	12,757.91	402,854.09	3.07
FIRE DEPARTMENT	63,029.00	491.82	491.82	62,537.18	0.78
LIBRARY	35,518.00	1,906.99	1,906.99	33,611.01	5.37
POLICE DEPARTMENT	354,269.00	26,828.93	26,828.93	327,440.07	7.57
SEWER DEPARTMENT	165,073.00	6,809.08	6,809.08	158,263.92	4.12
ROADS AND GROUNDS DEPT	114,073.00	5,900.98	5,900.98	108,172.02	5.17
WATER DEPARTMENT	459,100.00	5,339.43	5,339.43	453,760.57	1.16
PAYROLL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
EMERGENCY OPS CENTER	27,875.00	0.00	0.00	27,875.00	0.00
CAPITAL EXPENDITURES	3,024,700.00	25,550.53	25,550.53	2,999,149.47	0.84
BONDS	231,647.00	0.00	0.00	231,647.00	0.00
OTAL EXPENDITURES	5,345,697.00	112,373.07	112,373.07	5,233,323.93	2.10
EVENUES OVER/(UNDER) EXPENDITURES	0.00	28,122.32	28,122.32	(28,122.32)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

EVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TILITY REVENUE					
01 WATER REVENUE	610,000.00	65,296.61	65,296.61	544,703.39	10.70
02 SEWER REVENUE	155,000.00	21,758.00	21,758.00	133,242.00	14.04
03 GARBAGE REVENUE	148,000.00	12,725.00	12,725.00	135,275.00	8.60
04 PENALTY REVENUE	4,000.00	590.81	590.81	3,409.19	14.77
05 MOSQUITO SPRAY GROUND	0.00	0.00	0.00	0.00	0.00
06 MOSQUITO SPRAY AIR	3,000.00	0.00	0.00	3,000.00	0.00
07 GAS LIGHTS REVENUE	0.00	0.00	0.00	0.00	0.00
08 TURN ON REVENUE	1,200.00	0.00	0.00	1,200.00	0.00
09 RV REVENUE MONTHLY PAYEES	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY REVENUE	921,200.00	100,370.42	100,370.42	820,829.58	10.90
UILDING PERMIT REVENUE					
10 BUILDING PERMIT REVENUE	10,000.00	975.00	975.00	9,025.00	9.75
11 TAP CONNECTION REVENUE	3,200.00	0.00	0.00	3,200.00	0.00
TOTAL BUILDING PERMIT REVENUE	13,200.00	975.00	975.00	12,225.00	7.39
RANCHISE REVENUE					
20 ATMOS FRANCHISE REVENUE	8,800.00	1,574.44	1,574.44	7,225.56	17.89
21 SPEC FRANCHISE REVENUE	16,000.00	0.00	0.00	16,000.00	0.00
22 SOUTH PLAINS TEL FRANCHISE REV	2,000.00	282.15	282.15	1,717.85	14.11
23 SBC FRANCHISE REVENUE	100.00	0.00	0.00	100.00	0.00
24 MISC FRANCHISE REVENUE	500.00	0.00	0.00	500.00	0.00
25 INTERNET REVENUE	4,900.00	0.00	0.00	4,900.00	0.00
TOTAL FRANCHISE REVENUE	32,300.00	1,856.59	1,856.59	30,443.41	5.75
D VALOREM TAX REVENUE					
43 DELINQUENT TAX REVENUE	5,115.00	151.85	151.85	4,963.15	2.97
44 CURRENT TAX REVENUE	945,000.00	130.83	130.83	944,869.17	0.01
45 TAX P&I REVENUE	3,000.00	25.68	25.68	2,974.32	0.86
46 TAX CERTIFICATE REVENUE	100.00	18.00	18.00	82.00	18.00
47 MISC TAX REVENUE	0.00	0.00	0.00	0.00	0.00
48 TAX COLLECTION REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL AD VALOREM TAX REVENUE	953,215.00	326.36	326.36	952,888.64	0.03
INTEREST REVENUE					
455 INTEREST INCOME	5,000.00	278.44	278.44	4,721.56	5.57
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	278.44	278.44	4,721.56	5.57
LIBRARY REVENUE					
465 LIBRARY REVENUE	6,500.00	0.00	0.00	6,500.00	0.00
466 CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY REVENUE	6,500.00	0.00	0.00	6,500.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

EVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
OURT REVENUE					
76 SEIZURE INCOME	0.00	0.00	0.00	0.00	0.00
77 COURT FEES	500.00	0.00	0.00	500.00	0.00
78 COURT FINES	1,000.00	279.00	279.00	721.00	27.90
79 COURT TRUST	0.00	0.00	0.00	0.00	0.00
TOTAL COURT REVENUE	1,500.00	279.00	279.00	1,221.00	18.60
THER REVENUE					
80 BUFFALO LAKE REVENUE	130,000.00	33,492.09	33,492.09	96,507.91	25.76
81 POA REVENUE	0.00	0.00	0.00	0.00	0.00
82 TEXAS WATER DEVELOPMENT BOARD	2,710,000.00	0.00	0.00	2,710,000.00	0.00
83 CITY SALES TAX REVENUE	14,000.00	1,722.53	1,722.53	12,277.47	12.30
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	10,000.00	120.00	120.00	9,880.00	1.20
89 MISC REVENUE	7,000.00	466.98	466.98	6,533.02	6.67
TOTAL OTHER REVENUE	2,872,500.00	35,801.60	35,801.60	2,836,698.40	1.25
UDGETED SURPLUS					
90 OPERATING GEN FUND TRANSF	357,482.00	0.00	0.00	357,482.00	0.00
91 NOTE PROCEEDS - CITIZENS BANK	0.00	0.00	0.00	0.00	0.00
92 INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
93 LUBBOCK COUNTY FIRE GRANT	10,300.00	0.00	0.00	10,300.00	0.00
94 COVID GRANT FUNDS	170,000.00	0.00	0.00	170,000.00	0.00
95 CC PROCESSING FEES	2,500.00	607.98	607.98	1,892.02	24.32
96 JAG GRANT	0.00	0.00	0.00	0.00	0.00
97 BULLET PROOF VESTS GRANT	0.00	0.00	0.00	0.00	0.00
98 SECO GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL BUDGETED SURPLUS	540,282.00	607.98	607.98	539,674.02	0.11
OTAL REVENUES	5,345,697.00	140,495.39	140,495.39	5,205,201.61	2.63

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

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	1,200.00	634.18	634.18	565.82	52.85
04-4040	COURT EDUCATION EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL CITY COURT		9,200.00	634.18	634.18	8,565.82	6.89

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

DMINISTRATION

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
05-5000	PAYROLL	258,334.00	21,009.48	21,009.48	237,324.52	8.13
05-5005	PAYROLL SERVICE	0.00	0.00	0.00	0.00	0.00
05-5006	FUEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00
05-5010	AUDIT EXPENSE	15,000.00	0.00	0.00	15,000.00	0.00
05-5020	COMPUTER EXP	25,000.00	1,729.34	1,729.34	23,270.66	6.92
05-5030	ELECTION EXP	4,000.00	0.00	0.00	4,000.00	0.00
05-5040	XEROX EXPENSE	5,800.00	566.33	566.33	5,233.67	9.76
05-5050	PITNEY BOWES EXPENSE	1,394.00	309.57	309.57	1,084.43	22.21
05-5070	GENERAL LIABILITY INSURANCE	943.00	0.00	0.00	943.00	0.00
05-5071	WORKERS COMP INSURANCE	854.00	0.00	0.00	854.00	0.00
05-5075	E&O/REAL & PERSONAL, CRIME IN	5,494.00	0.00	0.00	5,494.00	0.00
05-5080	LEGAL EXPENSE	27,000.00	750.00	750.00	26,250.00	2.78
05-5081	LEGAL EXPENSE CODIFY CITY ORD	5,000.00	0.00	0.00	5,000.00	0.00
05-5090	LCAD EXPENSE	16,382.00	0.00	0.00	16,382.00	0.00
05-5100	MEETINGS-EDUCATION EXPENSE	10,000.00	228.00	228.00	9,772.00	2.28
05-5101	TML CONFERENCE CITY COUNCIL	8,000.00	228.00	228.00	7,772.00	2.85
05-5105	ASSOCIATION DUES EXPENSE	1,700.00	137.00	137.00	1,563.00	8.06
05-5110	ADMIN OFFICE SUPPLIES	8,500.00	209.17	209.17	8,290.83	2.46
05-5120	POSTAGE EXPENSE	5,200.00	0.00	0.00	5,200.00	0.00
05-5130	PUBLIC RELATIONS EXPENSE	7,000.00	0.00	0.00	7,000.00	0.00
05-5140	OFFICE UTILITY EXPENSE	10,500.00	0.00	0.00	10,500.00	0.00
05-5150	OFFICE TELEPHONE EXPENSE	12,000.00	369.37	369.37	11,630.63	3.08
05-5155	SECURITY SYSTEM	9,000.00	30.00	30.00	8,970.00	0.33
05-5160	SCHOLARSHIP GRANT	0.00	0.00	0.00	0.00	0.00
05-5170	MILEAGE REIMBURSEMENT	500.00	0.00	0.00	500.00	0.00
05-5175	CREDIT CARD FEE EXPENSE	8,000.00	586.96	586.96	7,413.04	7.34
05-5180	OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00
05-5300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION		445,601.00	26,153.22	26,153.22	419,447.78	5.87

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

PERATIONS

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
06-6000	PAYROLL	158,000.00	11,954.91	11,954.91	146,045.09	7.57
06-6010	DUES AND FEES EXPENSE	1,400.00	0.00	0.00	1,400.00	0.00
06-6015	OPERATIONS SCHOOL EXPENSE	12,500.00	228.00	228.00	12,272.00	1.82
06-6016	OPERATIONS CELL PHONE	6,000.00	0.00	0.00	6,000.00	0.00
06-6020	ENGINEERING EXPENSE	17,000.00	0.00	0.00	17,000.00	0.00
06-6030	BUILDING INSPECTION EXPENSE	6,000.00	75.00	75.00	5,925.00	1.25
06-6040	GARBAGE CONTRACT EXPENSE	120,000.00	0.00	0.00	120,000.00	0.00
06-6050	GAS AND OIL EXPENSE	13,000.00	0.00	0.00	13,000.00	0.00
06-6055	MILEAGE REIMBURSEMENT	3,000.00	0.00	0.00	3,000.00	0.00
06-6060	SHOP MATERIALS EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
06-6080	BUILDING REPAIR EXPENSE	10,000.00	500.00	500.00	9,500.00	5.00
06-6100	EQUIPMENT REPAIR EXPENSE	8,000.00	0.00	0.00	8,000.00	0.00
06-6110	SMALL TOOLS EXPENSE	500.00	0.00	0.00	500.00	0.00
06-6120	UNIFORMS EXPENSE	6,800.00	0.00	0.00	6,800.00	0.00
06-6150	JOHN DEERE EXPENSE	0.00	0.00	0.00	0.00	0.00
06-6160	EQUIPMENT PURCHASE EXPENSE	8,000.00	0.00	0.00	8,000.00	0.00
06-6170	MOSQUITO SPRAY GROUND	7,500.00	0.00	0.00	7,500.00	0.00
06-6171	MOSQUITO SPRAY AIR	13,000.00	0.00	0.00	13,000.00	0.00
06-6175	DUMP TRUCK REPAIR	0.00	0.00	0.00	0.00	0.00
06-6200	WORKERS COMP INSURANCE	10,780.00	0.00	0.00	10,780.00	0.00
06-6210	AUTO & APD INSURANCE	4,284.00	0.00	0.00	4,284.00	0.00
06-6220	GENERAL /E&O LIABILITY INS	2,018.00	0.00	0.00	2,018.00	0.00
06-6230	REAL/PERSONAL/MOBILE PROP INS	5,830.00	0.00	0.00	5,830.00	0.00
06-6300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATIONS		415,612.00	12,757.91	12,757.91	402,854.09	3.07

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

01 -GENERAL FUND

FIRE DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
507-7020	COMPUTER EXPENSE	1,500.00	0.00	0.00	1,500.00	0.00
507-7030	DUES EXPENSE	575.00	0.00	0.00	575.00	0.00
507-7040	EDUCATION EXPENSE	3,500.00	0.00	0.00	3,500.00	0.00
507-7045	LUBBOCK COUNTY GRANT	10,300.00	0.00	0.00	10,300.00	0.00
507-7050	EQUIPMENT EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
507-7055	SUPPLIES	0.00	0.00	0.00	0.00	0.00
507-7060	AUTO & APD INSURANCE EXPENSE	2,862.00	0.00	0.00	2,862.00	0.00
507-7061	REAL & PERSONAL PROP INSURANC	3,161.00	0.00	0.00	3,161.00	0.00
507-7065	TANKER TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00
507-7070	WORKERS COMP INSURANCE	631.00	0.00	0.00	631.00	0.00
507-7080	MEDICAL EQUIPMENT EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
507-7090	PERSONAL EQUIPMENT EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
507-7100	RADIO REPAIR EXPENSE	3,000.00	390.00	390.00	2,610.00	13.00
507-7140	BUILDING UTILITIES EXPENSE	7,000.00	0.00	0.00	7,000.00	0.00
507-7145	FIRE STATION BUILDING REPAIR	3,000.00	0.00	0.00	3,000.00	0.00
507-7150	TELEPHONE EXPENSE	2,000.00	101.82	101.82	1,898.18	5.09
507-7160	VEHICLE REPAIR EXPENSE	17,000.00	0.00	0.00	17,000.00	0.00
507-7170	BUNKER GEAR CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
507-7190	INTEREST EXPENSE ASB	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT		63,029.00	491.82	491.82	62,537.18	0.78

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

IBRARY

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
08-8020	PAYROLL	22,280.00	1,802.58	1,802.58	20,477.42	8.09
08-8030	LIBRARY PROGRAMS EXPENSE	9,500.00	0.00	0.00	9,500.00	0.00
08-8035	CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
08-8140	UTILITIES EXPENSE	2,400.00	0.00	0.00	2,400.00	0.00
08-8145	Building Repair	0.00	0.00	0.00	0.00	0.00
08-8150	TELEPHONE EXPENSE	1,245.00	104.41	104.41	1,140.59	8.39
08-8160	WORKERS COMP INSURANCE	93.00	0.00	0.00	93.00	0.00
TOTAL LIBRARY		35,518.00	1,906.99	1,906.99	33,611.01	5.37

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

01 -GENERAL FUND

POLICE DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
509-9000	PAYROLL	285,390.00	24,395.97	24,395.97	260,994.03	8.55
509-9010	AMMO EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
509-9015	ANIMAL CONTROL	150.00	0.00	0.00	150.00	0.00
509-9020	DUES EXPENSE	400.00	0.00	0.00	400.00	0.00
509-9030	EDUCATION EXPENSE	3,500.00	479.00	479.00	3,021.00	13.69
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	9,000.00	0.00	0.00	9,000.00	0.00
509-9055	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
509-9060	AUTO & APD INSURANCE EXPENSE	1,895.00	0.00	0.00	1,895.00	0.00
509-9065	LAW ENFORCEMENT LIABILITY INS	2,744.00	0.00	0.00	2,744.00	0.00
509-9066	E&O/REAL & PERSONAL PROP INS	4,940.00	0.00	0.00	4,940.00	0.00
509-9067	WORKERS COMP INSURANCE	9,500.00	0.00	0.00	9,500.00	0.00
509-9070	CELL PHONE EXPENSE	4,750.00	0.00	0.00	4,750.00	0.00
509-9090	OFFICE SUPPLY EXPENSE	500.00	0.00	0.00	500.00	0.00
509-9110	SMALL EQUIPMENT EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
509-9130	RADIO REPAIR EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
509-9150	TELEPHONE EXPENSE	2,000.00	106.58	106.58	1,893.42	5.33
509-9160	VEHICLE REPAIR EXPENSE	6,000.00	1,847.38	1,847.38	4,152.62	30.79
509-9170	CAMERA EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9175	SURVEILLANCE VIDEO CAMERAS	2,000.00	0.00	0.00	2,000.00	0.00
509-9180	COMPUTER EXPENSE	5,500.00	0.00	0.00	5,500.00	0.00
509-9200	UNIFORM EXPENSE	1,750.00	0.00	0.00	1,750.00	0.00
509-9210	BOAT MAINTENANCE EXPENSE	500.00	0.00	0.00	500.00	0.00
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		354,269.00	26,828.93	26,828.93	327,440.07	7.57

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

)1 -GENERAL FUND

;EWER DEPARTMENT

:XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
;10-1000	CHEMICAL EXPENSE	6,000.00	0.00	0.00	6,000.00	0.00
;10-1001	PAYROLL	87,000.00	6,681.08	6,681.08	80,318.92	7.68
;10-1005	PERMIT INSPECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
;10-1010	LAB EXPENSE	5,000.00	128.00	128.00	4,872.00	2.56
;10-1014	UTILITY EXPENSE	42,000.00	0.00	0.00	42,000.00	0.00
;10-1016	SEWER SLUDGE HAULING	2,000.00	0.00	0.00	2,000.00	0.00
;10-1020	REPAIR EXPENSE	18,000.00	0.00	0.00	18,000.00	0.00
;10-1025	SEWER PLANT WATER EXPENSE	0.00	0.00	0.00	0.00	0.00
;10-1100	WORKERS COMP INSURANCE	2,573.00	0.00	0.00	2,573.00	0.00
TOTAL SEWER DEPARTMENT		165,073.00	6,809.08	6,809.08	158,263.92	4.12

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

OADS AND GROUNDS DEPT

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
-11-1000	PAYROLL	81,773.00	6,000.98	6,000.98	75,772.02	7.34
-11-1100	STREET SWEEPING EXPENSE	7,000.00	0.00	0.00	7,000.00	0.00
-11-1101	CONTRACT ROAD REPAIR EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
-11-1110	EQUIPMENT REPAIR	2,000.00	0.00	0.00	2,000.00	0.00
-11-1115	GROUNDS MAINTENANCE EXPENSE	7,000.00	(100.00)	(100.00)	7,100.00	1.43-
-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	0.00	0.00	8,000.00	0.00
-11-1300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ROADS AND GROUNDS DEPT		114,073.00	5,900.98	5,900.98	108,172.02	5.17

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

ATER DEPARTMENT

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
12-1000	PAYROLL	68,700.00	5,339.43	5,339.43	63,360.57	7.77
12-1200	WATER SYSTEM PERMIT FEES	1,600.00	0.00	0.00	1,600.00	0.00
12-1205	LAB EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
12-1210	LP&L PURCHASE	370,000.00	0.00	0.00	370,000.00	0.00
12-1214	UTILITIES EXPENSE	4,000.00	0.00	0.00	4,000.00	0.00
12-1215	WATER METER EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
12-1220	REPAIR EXPENSE	9,000.00	0.00	0.00	9,000.00	0.00
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		459,100.00	5,339.43	5,339.43	453,760.57	1.16

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

'AYROLL DEPARTMENT

:XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF 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

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

)1 -GENERAL FUND

:MERGENCY OPS CENTER

:XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
514-1405	EMERGENCY OPERATIONS CENTER	23,000.00	0.00	0.00	23,000.00	0.00
514-1410	EOC SIREN	4,875.00	0.00	0.00	4,875.00	0.00
TOTAL EMERGENCY OPS CENTER		27,875.00	0.00	0.00	27,875.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND

:APITAL EXPENDITURES

:XPENDITURES

		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	0.00	0.00	0.00	0.00	0.00
520-5010	SEAL COAT/STREET REPAIRS	185,500.00	0.00	0.00	185,500.00	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	710,000.00	0.00	0.00	710,000.00	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	2,000,000.00	0.00	0.00	2,000,000.00	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	0.00	0.00	0.00	0.00	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	57,000.00	0.00	0.00	57,000.00	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	25,000.00	25,550.53	25,550.53	(550.53)	102.20
520-5813	FIRE TRUCK	47,200.00	0.00	0.00	47,200.00	0.00
TOTAL CAPITAL EXPENDITURES		3,024,700.00	25,550.53	25,550.53	2,999,149.47	0.84

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: OCTOBER 31ST, 2021

1 -GENERAL FUND

ONDS

XPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
45-4500	BOND PRINCIPAL EXPENSE	130,000.00	0.00	0.00	130,000.00	0.00
45-5000	BOND INTEREST EXPENSE	100,647.00	0.00	0.00	100,647.00	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		231,647.00	0.00	0.00	231,647.00	0.00
OTAL EXPENDITURES		5,345,697.00	112,373.07	112,373.07	5,233,323.93	2.10
EVENUES OVER/(UNDER) EXPENDITURES		0.00	28,122.32	28,122.32	(28,122.32)	0.00

*** END OF REPORT ***

VENDOR SET: 01 City of Ransom Canyon
BANK: * ALL BANKS
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.	NAME		STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8680	CHARLES JENSON								
C-CHECK	CHARLES JENSON	VOIDED	V	10/01/2021			018643		228.00CR
C-CHECK	VOID CHECK		V	10/05/2021			018655		
0075	FIRST-IN PUBLIC SAFETY SOLUTIO								
C-CHECK	FIRST-IN PUBLIC SAFETY SVOIDED		V	10/18/2021			018680		35,286.00CR
C-CHECK	VOID CHECK		V	10/29/2021			018694		

* * 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:	4	VOID DEBITS	0.00			
		VOID CREDITS	35,514.00CR	35,514.00CR	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	4	35,514.00CR	0.00	0.00
BANK: * TOTALS:	4	35,514.00CR	0.00	0.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8770		ANGELIA FIKES							
	I-10152021L	ANGELIA FIKES	E	10/15/2021	901.29		000116		901.29
8770		ANGELIA FIKES							
	I-10312021L	ANGELIA FIKES	E	10/29/2021	901.29		000117		901.29
5370		CORY NEEDHAM							
	I-202110016252	CORY NEEDHAM	R	10/01/2021	228.00		018640		228.00
8260		JANA TREW							
	I-202110016250	JANA TREW	R	10/01/2021	228.00		018641		228.00
8510		ELENA QUINTANILLA							
	I-202110016251	ELENA QUINTANILLA	R	10/01/2021	228.00		018642		228.00
8680		CHARLES JENSON							
	I-202110016253	CHARLES JENSON	V	10/01/2021	228.00		018643		228.00
8680		CHARLES JENSON							
	M-CHECK	CHARLES JENSON VOIDED	V	10/01/2021			018643		228.00CR
0074		LUBBOCK ABSTRACT & TITLE COMPA							
	I-202110056254	LUBBOCK ABSTRACT & TITLE COMPA	R	10/05/2021	2,500.00		018644		2,500.00
0034		CASCO INDUSTRIES, INC							
	I-232390	CASCO INDUSTRIES, INC	R	10/05/2021	288.00		018645		288.00
0210		BECKERS							
	I-262736	BECKERS	R	10/05/2021	33.02		018646		33.02
1300		O D KENNEY							
	I-202110056269	O D KENNEY	R	10/05/2021	428.73		018647		428.73
1600		SMITH FORD							
	I-F40578	SMITH FORD	R	10/05/2021	7.00		018648		7.00
2130		BENITO GARCIA							
	I-202110056263	BENITO GARCIA	R	10/05/2021	4.48		018649		4.48
3440		AREA WIDE INSPECTION SERVICE							
	I-202110056268	AREA WIDE INSPECTION SERVICE	R	10/05/2021	150.00		018650		150.00
3700		EUROFINS XENCO LLC							
	I-8200001700	EUROFINS XENCO LLC	R	10/05/2021	64.00		018651		64.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5370		CORY NEEDHAM							
	I-202110056266	CORY NEEDHAM	R	10/05/2021	42.56		018652		42.56
5460		ROBERT MCCARVER							
	I-202110056264	ROBERT MCCARVER	R	10/05/2021	85.12		018653		85.12
5560		SAM'S CLUB MASTERCARD							
	I-202110056271	SAM'S CLUB MASTERCARD	R	10/05/2021	6,726.33		018654		6,726.33
5620		SLATON GAS & EQUIPMENT CO.							
	I-202110056270	SLATON GAS & EQUIPMENT CO.	R	10/05/2021	5,215.95		018656		5,215.95
9630		LEE JONES							
	I-202110056265	LEE JONES	R	10/05/2021	78.40		018657		78.40
9980		ARAMARK							
	I-202110056267	ARAMARK	R	10/05/2021	313.61		018658		313.61
0056		TAS UNITED							
	I-9138067195-100121	TAS UNITED	R	10/06/2021	99.32		018659		99.32
2520		DISH NETWORK							
	I-202110066274	DISH NETWORK	R	10/06/2021	75.64		018660		75.64
0080		AFLAC							
	I-451504	AFLAC	R	10/06/2021	338.46		018661		338.46
1610		SOUTH PLAINS ASSOC OF GOV							
	I-2022-051	SOUTH PLAINS ASSOC OF GOV	R	10/06/2021	137.00		018662		137.00
1650		SOUTH PLAINS TELEPHONE							
	I-202110066273	SOUTH PLAINS TELEPHONE	R	10/06/2021	682.18		018663		682.18
1810		TML EMPLOYEE BENEFITS POOL							
	I-23401nk2110	TML EMPLOYEE BENEFITS POOL	R	10/06/2021	13,770.91		018664		13,770.91
2950		PITNEY BOWES GLOBAL FINANCIAL							
	I-3314341698	PITNEY BOWES GLOBAL FINANCIAL	R	10/06/2021	309.57		018665		309.57
3440		AREA WIDE INSPECTION SERVICE							
	I-2239	AREA WIDE INSPECTION SERVICE	R	10/06/2021	75.00		018666		75.00
8460		MARY ANN CROW							
	I-202110066272	MARY ANN CROW	R	10/06/2021	500.00		018667		500.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
9700		CSI: LUBBOCK							
	I-11504	CSI: LUBBOCK	R	10/06/2021	30.00		018668		30.00
0069		LubePro							
	I-0001321	LubePro	R	10/18/2021	60.00		018672		60.00
0360		CAPROCK WASTE - MUNICIPAL SERV							
	I-1974052	CAPROCK WASTE - MUNICIPAL SERV	R	10/18/2021	7,845.00		018673		7,845.00
0600		DPC INDUSTRIES, INC							
	I-DE75002231-21	DPC INDUSTRIES, INC	R	10/18/2021	70.00		018674		70.00
1030		CITY OF LUBBOCK UTILITIES SOLI							
	I-202110156276	CITY OF LUBBOCK UTILITIES SOLI	R	10/18/2021	44,647.67		018675		44,647.67
2620		PRODUCTIVITY CENTER, INC.							
	I-RCPD00292021	PRODUCTIVITY CENTER, INC.	R	10/18/2021	330.00		018676		330.00
3220		LOWER COLORADO RIVER AUTHORITY							
	I-LAB-0053532	LOWER COLORADO RIVER AUTHORITY	R	10/18/2021	115.70		018677		115.70
5300		CAPROCK WASTE - ROLL OFF							
	I-1973999	CAPROCK WASTE - ROLL OFF	R	10/18/2021	1,888.80		018678		1,888.80
9060		BOJORQUEZ LAW FIRM, PC							
	I-10056	BOJORQUEZ LAW FIRM, PC	R	10/18/2021	834.62		018679		834.62
0075		FIRST-IN PUBLIC SAFETY SOLUTIO							
	I-202110186278	FIRST-IN PUBLIC SAFETY SOLUTIO	V	10/18/2021	35,286.00		018680		35,286.00
0075		FIRST-IN PUBLIC SAFETY SOLUTIO							
	M-CHECK	FIRST-IN PUBLIC SAFETY SVOIDED	V	10/18/2021			018680		35,286.00CR
0023		COMPUTER TRANSITION SERVICES,							
	I-202110186279	COMPUTER TRANSITION SERVICES,	R	10/19/2021	1,729.34		018681		1,729.34
0063		JOSHUA EAKIN							
	I-202110186280	JOSHUA EAKIN	R	10/19/2021	125.00		018682		125.00
0076		BIGBEE & CURTIS, LLP							
	I-6910	BIGBEE & CURTIS, LLP	R	10/19/2021	750.00		018683		750.00
3700		EUROFINS XENCO LLC							
	I-202110186281	EUROFINS XENCO LLC	R	10/19/2021	128.00		018684		128.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
7220		OMNIBASE SERVICES OF TEXAS, LP							
	I-321-106152	OMNIBASE SERVICES OF TEXAS, LP	R	10/19/2021	60.00		018685		60.00
8840		STATE COMPTROLLER OF PUBLIC AC							
	I-202110196282	STATE COMPTROLLER OF PUBLIC AC	R	10/19/2021	574.18		018686		574.18
8860		ACTIVE 911, INC							
	I-337893	ACTIVE 911, INC	R	10/19/2021	390.00		018687		390.00
0063		JOSHUA EAKIN							
	I-202110206284	JOSHUA EAKIN	R	10/20/2021	354.00		018688		354.00
1550		SCOTT'S COMPLETE CAR CARE							
	I-227261	SCOTT'S COMPLETE CAR CARE	R	10/25/2021	1,847.38		018689		1,847.38

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	44		129,902.97	0.00	94,388.97
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	0		0.00	0.00	0.00
EFT:	2		1,802.58	0.00	1,802.58
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	2	VOID DEBITS	0.00		
		VOID CREDITS	35,514.00CR	35,514.00CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: APCO TOTALS:	48	96,191.55	0.00	96,191.55
BANK: APCO TOTALS:	48	96,191.55	0.00	96,191.55

VENDOR SET: 01 City of Ransom Canyon
BANK: PY PAYROLL LIABILITIES
DATE RANGE:10/01/2021 THRU 10/31/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3100	INTERNAL REVENUE SERVICE - IRS							
I-T1 202110136275	FEDERAL WITHHOLDING	D	10/15/2021	1,989.74		000114		
I-T3 202110136275	SOCIAL SECURITY PAYABLE	D	10/15/2021	3,173.84		000114		
I-T4 202110136275	MEDICARE PAYABLE	D	10/15/2021	742.26		000114		5,905.84
3100	INTERNAL REVENUE SERVICE - IRS							
I-T1 202110276285	FEDERAL WITHHOLDING	D	10/29/2021	1,834.83		000115		
I-T3 202110276285	SOCIAL SECURITY PAYABLE	D	10/29/2021	3,037.06		000115		
I-T4 202110276285	MEDICARE PAYABLE	D	10/29/2021	710.26		000115		5,582.15
8340	OFFICE OF THE TEXAS ATTORNEY G							
I-C02202110136275	RI# 0013095172B398711407	R	10/15/2021	392.45		018671		392.45
8340	OFFICE OF THE TEXAS ATTORNEY G							
I-C02202110276285	RI# 0013095172B398711407	R	10/29/2021	392.45		018692		392.45
1940	TEXAS MUNICIPAL RETIREMEN							
I-RET202110136275	TMRS PAYABLE	R	10/29/2021	5,589.00		018693		
I-RET202110276285	TMRS PAYABLE	R	10/29/2021	5,365.45		018693		10,954.45
0026	AXA-Equitable							
I-AXA202110136275	457 Deferred Compensation	R	10/29/2021	100.00		018695		
I-AXA202110276285	457 Deferred Compensation	R	10/29/2021	100.00		018695		200.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	4			11,939.35	0.00	11,939.35
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	2			11,487.99	0.00	11,487.99
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

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: PY TOTALS:	6	23,427.34	0.00	23,427.34
BANK: PY TOTALS:	6	23,427.34	0.00	23,427.34
REPORT TOTALS:	54	119,618.89	0.00	119,618.89

SELECTION CRITERIA

VENDOR SET: 01-CITY OF RANSOM CANYON
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 10/01/2021 THRU 10/31/2021
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS
SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: NO
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

Town of Ransom Canyon
Financial Investment Report
Balance for October 1 - October 31, 2021

INTEREST BEARING CASH ACCOUNTS AT DEPOSITORY BANK

Investment Type/Institution	Annual Percentage Ending Rate of Interest	Maturity Date	Beginning Balance	Ending Balance	Interest Accrued	YTD Interest
Construction Account (Centennial Bank)	0.25%	N/A	$ 648,806.48	$ 648,944.24	$ 133.76	$ 133.76
Reserve Account (Centennial Bank)	0.25%	N/A	$ 462,165.04	$ 462,263.17	$ 98.13	$ 98.13
Operating Account (Centennial Bank)	0.25%	N/A	$ 122,852.19	$ 125,056.22	$ 31.05	$ 31.05
Interest and Sinking Account (Centennial Bank)	0.25%	N/A	$ 56.47	383.05	$ 0.03	$ 0.03
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	$ 227,510.83	$ 287,283.66	$ 11.28	$ 11.28
Series 2020 Construction Fund	0.00%	N/A	$ 133,000.00	$ -	$ -	$ -
	1.05%	N/A	$ 1,594,391.01	$ 1,523,930.34	$ 274.25	$ 274.25

sam's club

RECEIVED
OCT 28 2021

MARIA QUINTANILLA
Account Number ending in [redacted]

FINANCING BY synchrony

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

Payment Information

New Balance:	$10,313.76
Total Minimum Payment Due:	$430.00
Payment Due Date:	11/12/2021

Payments must be received by 5pm ET on 11/12/2021 if mailed, or by 11:59pm ET on 11/12/2021 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: 7UAR658. 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 09/24/2021	$6,726.33
Payments	- 6,726.33
Other Credits	- 262.38
Purchases/Debits	+ 10,576.14
New Balance as of 10/23/2021	$10,313.76

30 Day Billing Cycle from 09/24/2021 to 10/23/2021

Credit Limit	$25,000
Available Credit	$13,344
Cash Advance/Quick Cash Limit	$5,000
Available Cash	$5,000

1-2

6709 0003 HJJ 1 7 23 211022 PAGE 1 of 5 1469 1000 8675 01FQ6709 126616

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

Account Number	[redacted]
New Balance	$10,313.76
Total Minimum Payment Due	$430.00
Payment Due Date	11/12/2021
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

126616
Q21D

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

00430000672633 00430000031376 000556053 1040175 85822

sam's club

MARIA QUINTANILLA
Account Number ending in [redacted]

FINANCING BY synchrony

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

Cash Back Summary

Prior Cash Back Balance	$342.95
5% earned on Gas	$4.83
3% earned on Dining	$8.88
1% earned on other purchases	$98.14
3% earned on Sam's Club Purchases	$3.22
Current Cash Back Earned	$458.02
Previous Program Balance	$47.91
Total Combined Earned	$505.93

Total Cash Back Earned in 2021*

- $21.55 on Gas
- $26.68 on Dining
- $373.13 on other purchases
- $36.66 on Sam's Club Purchases

Your new cash back rewards earned since March 1, 2021
*Rewards earned in 2021 can be redeemed February 2022

Transaction Detail

Date	Reference #	Description	Amount
Payments			-$6,726.33
10/11	85560538Y01TEMX2K	PAYMENT - THANK YOU	-$6,726.33
		TOTAL [redacted] $6,726.33-	
Other Credits			-$262.38
09/28	55432868F5SRXYN8G	TEXAS MUNICIPAL LEAGUE 512-231-7400 TX	-$245.00
		MARIA QUINTANILLA	
		TOTAL [redacted] $245.00-	
09/26	02305378E2XBLYB5S	OFFICE DEPOT #196 LUBBOCK TX	-$17.38
		LESLIE RANDOLPH	
		TOTAL [redacted] $17.38-	
Purchases and Other Debits			$10,576.14
09/23	55429508ALRQR8SFL	EB TML REGION 3 ANNUA 8014137200 CA	$30.00
10/04	75180138N1G1TL4ZN	FOUR SEASONS HOUSTN HOUSTON TX	$333.45
		FOLIO #35997353	
10/05	52704878P611MNZV4	VIC & ANTHONY'S HOUSTO HOUSTON TX	$270.57
10/06	55432868P5SFPYYG7	AWEBER SYSTEMS INC 877-293-2371 PA	$10.00
10/06	85560538T01HWJHBA	SAMS CLUB.COM 006279 BENTONVILLE AR	$107.54
		SAM'S/WAL-MART PURCHASE(S)	
10/07	55429508RLSKKBBJN	UBER TRIP 8005928996 CA	$8.24
10/07	55429508RLSK604ZT	UBER TRIP 8005928996 CA	$13.06
10/08	55429508TMNMFZPYL	UBER TRIP 8005928996 CA	$3.16
10/08	75180138S1G1TLYJA	FOUR SEASONS HOUSTN HOUSTON TX	$1,014.60
		FOLIO #35995151	
10/08	75180138S1G1TLYVQ	FOUR SEASONS HOUSTN HOUSTON TX	$1,112.02
		FOLIO #35995106	
10/08	75180138S1G1TLZB5	FOUR SEASONS HOUSTN HOUSTON TX	$1,014.60
		FOLIO #35995117	
10/08	55436878S4EAG7RZX	RPS AIRPORT PARKING LB LUBBOCK TX	$36.00
10/08	82711168T0005SNNM	UBER* TRIP SAN FRANCISCO CA	$21.13
10/11	55417418X5SZYPMXK	JASON'S DELI LUB 136 LUBBOCK TX	$25.28
10/13	55429508YLSA0NS96	EB BASICS OF A WELL-O 8014137200 CA	$50.00
10/18	55432869455S8552DG	SOUTHWES 5261443663410 800-435-9792 TX	$127.96
		QUINTANILLA/MARIA ELENA	
		LUBBOCK AUSTIN	
		AUSTIN LUBBOCK	
		MARIA QUINTANILLA	
		TOTAL [redacted] $4,177.61	
09/23	05410198A2LR75EJX	TARGET 00000836 LUBBOCK TX	$166.98
09/29	75428558H8ZA0HF75	SUTHERLAND 5204 LUBBOCK TX	$48.00
10/04	55421358MVALLJ565	MCW299-QUAKER LUBBOCK TX	$22.00
10/05	55263528PRBGSB8G8	GULF OIL 92050599 ALEDO TX	$53.50

Transaction Detail (Continued)

Date	Reference #	Description	Amount
10/19	8271116940005ZWDL	SP * PSS STORE VENTURA CA	$2,736.95
10/20	02305379600HQKQJT	USPS PO 4853940424 LUBBOCK TX	$7.38
		HAROLD NEEDHAM	
		TOTAL [redacted] $3,129.30	
09/27	75337008F8PQPP375	ACME MARKING PRODUCTS LUBBOCK TX	$7.95
09/28	52704878FLQF4P3RP	ADOBE ACROPRO SUBS 4085366000 CA	$16.08
10/05	25247808N008W7Y9T	DESIGNS IN THREAD LUBBOCK TX	$41.88
10/05	55506298NM482DBTF	PROJECT RACER LUBBOCK LUBBOCK TX	$10.00
10/05	82305098P00008PQV	GETSLING.COM BROOKLYN NY	$8.00
10/11	55506298WM47FQDVS	RACER 444 LUBBOCK TX	$10.00
10/12	55506298XM4NZ9DRB	PROJECT RACER LUBBOCK LUBBOCK TX	$10.00
10/12	75418238X3V08J783	SPK*SPOKEO SEARCH 800-6994264 CA	$19.95
10/13	82305098Z0001KFAK	SP * CMESWAT THREE RIVERS TX	$300.00
10/14	15270218Z73N88N3Q	5.11, INC. IRVINE CA	$66.00
10/15	15449859151K053QM	CARDINALS SPORT CENTER LUBBOCK TX	$49.98
10/18	5543687943JFG6AJV	FORREST TIRE LUBBOCK F LUBBOCK TX	$806.00
		JAMES HILL	
		TOTAL [redacted] $1,345.84	
09/30	55432868H5SEQ6A7S	APPLE.COM/BILL 866-712-7753 CA	$9.64
10/11	05259588XEHSESQ5H	MEERS PEST SOLUTIONS LUBBOCK TX	$84.60
10/14	55432868Z5SLKJ7GQ	AMZN MKTP US*273588W31 AMZN.COM/BILL WA	$6.99
10/14	5543286905V12HNXF	UNITED 01699483631871 800-932-2732 TX	$30.00
		FIKES /FIRST CHECKED	
		LUBBOCK DENVER	
		DENVER RENO	
10/14	5543286905V12HNXP	UNITED 01699483631882 800-932-2732 TX	$30.00
		FIKES /FIRST CHECKED	
		RENO HOUSTON	
		HOUSTON LUBBOCK	
		ANGELIA FIKES	
		TOTAL [redacted] $161.23	
09/24	02305378D2XAHG7AD	OFFICE DEPOT #1079 800-463-3768 TX	$3.69
09/24	02305378FEHWRBBTH	OFFICE DEPOT #1079 800-463-3768 TX	$78.32
09/24	02305378FEHWRBBYX	OFFICE DEPOT #2163 800-463-3768 OK	$18.99
10/12	82711168X00085L6F	IMPERFECT FOODS SAN FRANCISCO CA	$98.63
10/13	0230537912X7PZYQD	OFFICE DEPOT #1079 800-463-3768 TX	$158.15
10/14	5520739909102VZ4L	TYLER TECHNOLOGIES, IN YARMOUTH ME	$450.00
10/14	5520739909102WQAQ	TYLER TECHNOLOGIES, IN YARMOUTH ME	$750.00
10/19	8271116940008RSM3	IMPERFECT FOODS SAN FRANCISCO CA	$204.38
		LESLIE RANDOLPH	
		TOTAL [redacted] $1,762.16	
Total Fees Charged This Period			$0.00
Total Interest Charged This Period			$0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account. (v) = Variable Rate

Type of Balance	Expiration Date	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Regular Purchases and Cash Over	N/A	22.90% (v)	$0.00	$0.00
Cash Advances	N/A	25.90% (v)	$0.00	$0.00
THE PERIODIC RATE SHOWN ON THIS STATEMENT MAY VARY.				

Cardholder News and Information

Did you know your Mastercard offers Mastercard ID Theft Protection. For more information about this benefit or to view the current benefits offered by Mastercard, please visit: https://www.mastercard.us/SmallBusinessBenefits

NOTICE: We may convert your payment into an electronic debit. See back of page one for details. Billing Rights and other important information.

Member News and Information

For more information about the Sam's Club ® Mastercard ® Reward Program terms, log on to **SamsClubCredit.com/credit** or call the 24 Hour Credit Card Service phone number of the back of your card.

Interested in changing your due date for your Sam's Club ® credit card account? Call the Credit Customer Service phone number located on your billing statement and on the back of your Sam's Club® credit card, to determine eligibility and discuss available options.

Go green and support the environment with paperless statements! All you have to do is visit **SamsClubCredit.com/businesscard** to sign up. Register today to start receiving your statements online.

MARIA QUINTANILLA

ACCOUNT #: [redacted] DATE OF SALE #: 211006 P.O. #:

INVOICE#: 000000 AUTHORIZATION #: 001126 CLUB #: 6279

REFERENCE #: 85560538T01HWJHBA TRANSACTION #: 0 REGISTER #: 89

S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT PRICE
SALES TAX		1.000		$0.0000	$0.00
006053331	WHITE FORK	1.000	EA	$11.5700	$11.57
006053333	WHITE SPOON	1.000	EA	$11.5700	$11.57
031590580	TOWEL MFOLD 1PLY	1.000	EA	$33.4800	$33.48
053910426	FOL CLASSIC 51 OZ	1.000	EA	$9.4800	$9.48
054217299	13GAL TALL KITC FRES	1.000	EA	$18.4800	$18.48
054515600	DIAL COMP FOAM	1.000	EA	$7.9800	$7.98
055345957	DISINFECTING WIPES	1.000	EA	$14.9800	$14.98
SUB $107.54		**TAX $0.00**		**TOTAL INVOICE**	**$107.54**
				CREDITS TOTAL	**$0.00**
				BALANCE DUE	**$107.54**

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY					
UTILITY REVENUE	921,200.00	89,251.55	189,621.97	731,578.03	20.58
BUILDING PERMIT REVENUE	13,200.00	675.00	1,650.00	11,550.00	12.50
FRANCHISE REVENUE	32,300.00	6,312.20	8,168.79	24,131.21	25.29
AD VALOREM TAX REVENUE	953,215.00	15,915.07	16,241.43	936,973.57	1.70
INTEREST REVENUE	5,000.00	0.31	278.75	4,721.25	5.58
LIBRARY REVENUE	6,500.00	1,900.00	1,900.00	4,600.00	29.23
COURT REVENUE	1,500.00	1,515.00	1,794.00	(294.00)	119.60
OTHER REVENUE	2,872,500.00	31,190.92	66,992.52	2,805,507.48	2.33
BUDGETED SURPLUS	540,282.00	560.94	1,168.92	539,113.08	0.22
TOTAL REVENUES	5,345,697.00	147,320.99	287,816.38	5,057,880.62	5.38
EXPENDITURE SUMMARY					
CITY COURT	9,200.00	19.95	654.13	8,545.87	7.11
ADMINISTRATION	445,601.00	40,998.02	67,151.24	378,449.76	15.07
OPERATIONS	415,612.00	44,795.66	57,553.57	358,058.43	13.85
FIRE DEPARTMENT	63,029.00	8,905.00	9,396.82	53,632.18	14.91
LIBRARY	35,518.00	2,350.21	4,257.20	31,260.80	11.99
POLICE DEPARTMENT	354,269.00	51,436.29	78,265.22	276,003.78	22.09
SEWER DEPARTMENT	165,073.00	17,160.30	23,969.38	141,103.62	14.52
ROADS AND GROUNDS DEPT	114,073.00	9,689.40	15,590.38	98,482.62	13.67
WATER DEPARTMENT	459,100.00	57,055.86	62,395.29	396,704.71	13.59
PAYROLL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
EMERGENCY OPS CENTER	27,875.00	154.98	154.98	27,720.02	0.56
CAPITAL EXPENDITURES	3,024,700.00	125,823.25	151,373.78	2,873,326.22	5.00
BONDS	231,647.00	0.00	0.00	231,647.00	0.00
TOTAL EXPENDITURES	5,345,697.00	358,388.92	470,761.99	4,874,935.01	8.81
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(211,067.93)	(182,945.61)	182,945.61	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
UTILITY REVENUE					
401 WATER REVENUE	610,000.00	54,180.35	119,476.96	490,523.04	19.59
402 SEWER REVENUE	155,000.00	21,776.64	43,534.64	111,465.36	28.09
403 GARBAGE REVENUE	148,000.00	12,735.84	25,460.84	122,539.16	17.20
404 PENALTY REVENUE	4,000.00	558.72	1,149.53	2,850.47	28.74
405 MOSQUITO SPRAY GROUND	0.00	0.00	0.00	0.00	0.00
406 MOSQUITO SPRAY AIR	3,000.00	0.00	0.00	3,000.00	0.00
407 GAS LIGHTS REVENUE	0.00	0.00	0.00	0.00	0.00
408 TURN ON REVENUE	1,200.00	0.00	0.00	1,200.00	0.00
409 RV REVENUE MONTHLY PAYEES	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY REVENUE	921,200.00	89,251.55	189,621.97	731,578.03	20.58
BUILDING PERMIT REVENUE					
410 BUILDING PERMIT REVENUE	10,000.00	675.00	1,650.00	8,350.00	16.50
411 TAP CONNECTION REVENUE	3,200.00	0.00	0.00	3,200.00	0.00
TOTAL BUILDING PERMIT REVENUE	13,200.00	675.00	1,650.00	11,550.00	12.50
FRANCHISE REVENUE					
420 ATMOS FRANCHISE REVENUE	8,800.00	0.00	1,574.44	7,225.56	17.89
421 SPEC FRANCHISE REVENUE	16,000.00	6,298.78	6,298.78	9,701.22	39.37
422 SOUTH PLAINS TEL FRANCHISE REV	2,000.00	12.04	294.19	1,705.81	14.71
423 SBC FRANCHISE REVENUE	100.00	0.00	0.00	100.00	0.00
424 MISC FRANCHISE REVENUE	500.00	0.00	0.00	500.00	0.00
425 INTERNET REVENUE	4,900.00	1.38	1.38	4,898.62	0.03
TOTAL FRANCHISE REVENUE	32,300.00	6,312.20	8,168.79	24,131.21	25.29
AD VALOREM TAX REVENUE					
443 DELINQUENT TAX REVENUE	5,115.00	3.37	155.22	4,959.78	3.03
444 CURRENT TAX REVENUE	945,000.00	15,904.96	16,035.79	928,964.21	1.70
445 TAX P&I REVENUE	3,000.00	0.74	26.42	2,973.58	0.88
446 TAX CERTIFICATE REVENUE	100.00	6.00	24.00	76.00	24.00
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	953,215.00	15,915.07	16,241.43	936,973.57	1.70
INTEREST REVENUE					
455 INTEREST INCOME	5,000.00	0.31	278.75	4,721.25	5.58
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	0.31	278.75	4,721.25	5.58
LIBRARY REVENUE					
465 LIBRARY REVENUE	6,500.00	1,900.00	1,900.00	4,600.00	29.23
466 CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY REVENUE	6,500.00	1,900.00	1,900.00	4,600.00	29.23

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
COURT REVENUE					
476 SEIZURE INCOME	0.00	0.00	0.00	0.00	0.00
477 COURT FEES	500.00	984.00	984.00	(484.00)	196.80
478 COURT FINES	1,000.00	531.00	810.00	190.00	81.00
479 COURT TRUST	0.00	0.00	0.00	0.00	0.00
TOTAL COURT REVENUE	1,500.00	1,515.00	1,794.00	(294.00)	119.60
OTHER REVENUE					
480 BUFFALO LAKE REVENUE	130,000.00	28,832.16	62,324.25	67,675.75	47.94
481 POA REVENUE	0.00	0.00	0.00	0.00	0.00
482 TEXAS WATER DEVELOPMENT BOARD	2,710,000.00	0.00	0.00	2,710,000.00	0.00
483 CITY SALES TAX REVENUE	14,000.00	0.00	1,722.53	12,277.47	12.30
484 COPS FAST GRANT	0.00	0.00	0.00	0.00	0.00
485 SCHOLARSHIP DONATION REVENUE	0.00	0.00	0.00	0.00	0.00
486 LEOSE TRAINING REVENUE	0.00	0.00	0.00	0.00	0.00
487 BOAT PERMIT REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
488 RV STORAGE REVENUE ANNUAL PAY	10,000.00	0.00	120.00	9,880.00	1.20
489 MISC REVENUE	7,000.00	2,358.76	2,825.74	4,174.26	40.37
TOTAL OTHER REVENUE	2,872,500.00	31,190.92	66,992.52	2,805,507.48	2.33
BUDGETED SURPLUS					
490 OPERATING GEN FUND TRANSF	357,482.00	0.00	0.00	357,482.00	0.00
491 NOTE PROCEEDS - CITIZENS BANK	0.00	0.00	0.00	0.00	0.00
492 INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
493 LUBBOCK COUNTY FIRE GRANT	10,300.00	0.00	0.00	10,300.00	0.00
494 COVID GRANT FUNDS	170,000.00	0.00	0.00	170,000.00	0.00
495 CC PROCESSING FEES	2,500.00	560.94	1,168.92	1,331.08	46.76
496 JAG GRANT	0.00	0.00	0.00	0.00	0.00
497 BULLET PROOF VESTS GRANT	0.00	0.00	0.00	0.00	0.00
498 SECO GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL BUDGETED SURPLUS	540,282.00	560.94	1,168.92	539,113.08	0.22
TOTAL REVENUES	5,345,697.00	147,320.99	287,816.38	5,057,880.62	5.38

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

CITY COURT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
504-4020	JUDGE CONTRACT	5,000.00	0.00	0.00	5,000.00	0.00
504-4030	COURT OPERATING EXPENSE	1,200.00	19.95	654.13	545.87	54.51
504-4040	COURT EDUCATION EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL CITY COURT		9,200.00	19.95	654.13	8,545.87	7.11

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

ADMINISTRATION

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
505-5000	PAYROLL	258,334.00	24,016.47	45,025.95	213,308.05	17.43
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	25,000.00	2,801.45	4,530.79	20,469.21	18.12
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	566.33	5,233.67	9.76
505-5050	PITNEY BOWES EXPENSE	1,394.00	0.00	309.57	1,084.43	22.21
505-5070	GENERAL LIABILITY INSURANCE	943.00	938.09	938.09	4.91	99.48
505-5071	WORKERS COMP INSURANCE	854.00	645.84	645.84	208.16	75.63
505-5075	E&O/REAL & PERSONAL, CRIME IN	5,494.00	5,494.00	5,494.00	0.00	100.00
505-5080	LEGAL EXPENSE	27,000.00	633.22	1,383.22	25,616.78	5.12
505-5081	LEGAL EXPENSE CODIFY CITY ORD	5,000.00	0.00	0.00	5,000.00	0.00
505-5090	LCAD EXPENSE	16,382.00	0.00	0.00	16,382.00	0.00
505-5100	MEETINGS-EDUCATION EXPENSE	10,000.00	1,684.53	1,912.53	8,087.47	19.13
505-5101	TML CONFERENCE CITY COUNCIL	8,000.00	2,438.24	2,666.24	5,333.76	33.33
505-5105	ASSOCIATION DUES EXPENSE	1,700.00	0.00	137.00	1,563.00	8.06
505-5110	ADMIN OFFICE SUPPLIES	8,500.00	426.13	635.30	7,864.70	7.47
505-5120	POSTAGE EXPENSE	5,200.00	528.37	528.37	4,671.63	10.16
505-5130	PUBLIC RELATIONS EXPENSE	7,000.00	25.28	25.28	6,974.72	0.36
505-5140	OFFICE UTILITY EXPENSE	10,500.00	741.72	741.72	9,758.28	7.06
505-5150	OFFICE TELEPHONE EXPENSE	12,000.00	594.68	964.05	11,035.95	8.03
505-5155	SECURITY SYSTEM	9,000.00	30.00	60.00	8,940.00	0.67
505-5160	SCHOLARSHIP GRANT	0.00	0.00	0.00	0.00	0.00
505-5170	MILEAGE REIMBURSEMENT	500.00	0.00	0.00	500.00	0.00
505-5175	CREDIT CARD FEE EXPENSE	8,000.00	0.00	586.96	7,413.04	7.34
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		445,601.00	40,998.02	67,151.24	378,449.76	15.07

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

OPERATIONS

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
506-6000	PAYROLL	158,000.00	11,815.50	23,770.41	134,229.59	15.04
506-6010	DUES AND FEES EXPENSE	1,400.00	0.00	0.00	1,400.00	0.00
506-6015	OPERATIONS SCHOOL EXPENSE	12,500.00	1,208.52	1,436.52	11,063.48	11.49
506-6016	OPERATIONS CELL PHONE	6,000.00	221.60	221.60	5,778.40	3.69
506-6020	ENGINEERING EXPENSE	17,000.00	13,197.50	13,197.50	3,802.50	77.63
506-6030	BUILDING INSPECTION EXPENSE	6,000.00	225.00	300.00	5,700.00	5.00
506-6040	GARBAGE CONTRACT EXPENSE	120,000.00	0.00	0.00	120,000.00	0.00
506-6050	GAS AND OIL EXPENSE	13,000.00	2,127.86	2,127.86	10,872.14	16.37
506-6055	MILEAGE REIMBURSEMENT	3,000.00	174.72	174.72	2,825.28	5.82
506-6060	SHOP MATERIALS EXPENSE	2,000.00	22.81	22.81	1,977.19	1.14
506-6080	BUILDING REPAIR EXPENSE	10,000.00	3,457.11	3,957.11	6,042.89	39.57
506-6100	EQUIPMENT REPAIR EXPENSE	8,000.00	40.67	40.67	7,959.33	0.51
506-6110	SMALL TOOLS EXPENSE	500.00	0.00	0.00	500.00	0.00
506-6120	UNIFORMS EXPENSE	6,800.00	0.00	0.00	6,800.00	0.00
506-6150	JOHN DEERE EXPENSE	0.00	0.00	0.00	0.00	0.00
506-6160	EQUIPMENT PURCHASE EXPENSE	8,000.00	214.98	214.98	7,785.02	2.69
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	10,780.00	0.00	0.00	10,780.00	0.00
506-6210	AUTO & APD INSURANCE	4,284.00	4,241.39	4,241.39	42.61	99.01
506-6220	GENERAL /E&O LIABILITY INS	2,018.00	2,018.00	2,018.00	0.00	100.00
506-6230	REAL/PERSONAL/MOBILE PROP INS	5,830.00	5,830.00	5,830.00	0.00	100.00
506-6300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATIONS		415,612.00	44,795.66	57,553.57	358,058.43	13.85

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

FIRE DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
507-7020	COMPUTER EXPENSE	1,500.00	0.00	0.00	1,500.00	0.00
507-7030	DUES EXPENSE	575.00	0.00	0.00	575.00	0.00
507-7040	EDUCATION EXPENSE	3,500.00	0.00	0.00	3,500.00	0.00
507-7045	LUBBOCK COUNTY GRANT	10,300.00	0.00	0.00	10,300.00	0.00
507-7050	EQUIPMENT EXPENSE	3,000.00	1,460.00	1,460.00	1,540.00	48.67
507-7055	SUPPLIES	0.00	241.63	241.63	(241.63)	0.00
507-7060	AUTO & APD INSURANCE EXPENSE	2,862.00	2,806.85	2,806.85	55.15	98.07
507-7061	REAL & PERSONAL PROP INSURANC	3,161.00	3,265.44	3,265.44	(104.44)	103.30
507-7065	TANKER TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00
507-7070	WORKERS COMP INSURANCE	631.00	452.00	452.00	179.00	71.63
507-7080	MEDICAL EQUIPMENT EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
507-7090	PERSONAL EQUIPMENT EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
507-7100	RADIO REPAIR EXPENSE	3,000.00	0.00	390.00	2,610.00	13.00
507-7140	BUILDING UTILITIES EXPENSE	7,000.00	577.26	577.26	6,422.74	8.25
507-7145	FIRE STATION BUILDING REPAIR	3,000.00	0.00	0.00	3,000.00	0.00
507-7150	TELEPHONE EXPENSE	2,000.00	101.82	203.64	1,796.36	10.18
507-7160	VEHICLE REPAIR EXPENSE	17,000.00	0.00	0.00	17,000.00	0.00
507-7170	BUNKER GEAR CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
507-7190	INTEREST EXPENSE ASB	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT		63,029.00	8,905.00	9,396.82	53,632.18	14.91

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

LIBRARY

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
508-8020	PAYROLL	22,280.00	1,802.58	3,605.16	18,674.84	16.18
508-8030	LIBRARY PROGRAMS EXPENSE	9,500.00	161.23	161.23	9,338.77	1.70
508-8035	CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
508-8140	UTILITIES EXPENSE	2,400.00	190.99	190.99	2,209.01	7.96
508-8145	Building Repair	0.00	0.00	0.00	0.00	0.00
508-8150	TELEPHONE EXPENSE	1,245.00	104.41	208.82	1,036.18	16.77
508-8160	WORKERS COMP INSURANCE	93.00	91.00	91.00	2.00	97.85
TOTAL LIBRARY		35,518.00	2,350.21	4,257.20	31,260.80	11.99

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

POLICE DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
509-9000	PAYROLL	285,390.00	27,126.03	51,522.00	233,868.00	18.05
509-9010	AMMO EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
509-9015	ANIMAL CONTROL	150.00	0.00	0.00	150.00	0.00
509-9020	DUES EXPENSE	400.00	0.00	0.00	400.00	0.00
509-9030	EDUCATION EXPENSE	3,500.00	300.00	779.00	2,721.00	22.26
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	9,000.00	37.00	37.00	8,963.00	0.41
509-9055	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
509-9060	AUTO & APD INSURANCE EXPENSE	1,895.00	1,858.99	1,858.99	36.01	98.10
509-9065	LAW ENFORCEMENT LIABILITY INS	2,744.00	3,743.60	3,743.60	(999.60)	136.43
509-9066	E&O/REAL & PERSONAL PROP INS	4,940.00	5,229.00	5,229.00	(289.00)	105.85
509-9067	WORKERS COMP INSURANCE	9,500.00	8,412.21	8,412.21	1,087.79	88.55
509-9070	CELL PHONE EXPENSE	4,750.00	252.36	252.36	4,497.64	5.31
509-9090	OFFICE SUPPLY EXPENSE	500.00	0.00	0.00	500.00	0.00
509-9110	SMALL EQUIPMENT EXPENSE	3,000.00	152.42	152.42	2,847.58	5.08
509-9130	RADIO REPAIR EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
509-9150	TELEPHONE EXPENSE	2,000.00	106.58	213.16	1,786.84	10.66
509-9160	VEHICLE REPAIR EXPENSE	6,000.00	806.00	2,653.38	3,346.62	44.22
509-9170	CAMERA EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9175	SURVEILLANCE VIDEO CAMERAS	2,000.00	0.00	0.00	2,000.00	0.00
509-9180	COMPUTER EXPENSE	5,500.00	3,042.24	3,042.24	2,457.76	55.31
509-9200	UNIFORM EXPENSE	1,750.00	157.86	157.86	1,592.14	9.02
509-9210	BOAT MAINTENANCE EXPENSE	500.00	0.00	0.00	500.00	0.00
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	212.00	212.00	2,288.00	8.48
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		354,269.00	51,436.29	78,265.22	276,003.78	22.09

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

SEWER DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
510-1000	CHEMICAL EXPENSE	6,000.00	283.66	283.66	5,716.34	4.73
510-1001	PAYROLL	87,000.00	9,705.21	16,386.29	70,613.71	18.83
510-1005	PERMIT INSPECTION EXPENSE	2,500.00	1,250.00	1,250.00	1,250.00	50.00
510-1010	LAB EXPENSE	5,000.00	208.00	336.00	4,664.00	6.72
510-1014	UTILITY EXPENSE	42,000.00	2,919.51	2,919.51	39,080.49	6.95
510-1016	SEWER SLUDGE HAULING	2,000.00	71.04	71.04	1,928.96	3.55
510-1020	REPAIR EXPENSE	18,000.00	367.04	367.04	17,632.96	2.04
510-1025	SEWER PLANT WATER EXPENSE	0.00	0.00	0.00	0.00	0.00
510-1100	WORKERS COMP INSURANCE	2,573.00	2,355.84	2,355.84	217.16	91.56
TOTAL SEWER DEPARTMENT		165,073.00	17,160.30	23,969.38	141,103.62	14.52

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

ROADS AND GROUNDS DEPT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
511-1000	PAYROLL	81,773.00	8,664.47	14,665.45	67,107.55	17.93
511-1100	STREET SWEEPING EXPENSE	7,000.00	0.00	0.00	7,000.00	0.00
511-1101	CONTRACT ROAD REPAIR EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
511-1110	EQUIPMENT REPAIR	2,000.00	124.93	124.93	1,875.07	6.25
511-1115	GROUNDS MAINTENANCE EXPENSE	7,000.00	(200.00)	(300.00)	7,300.00	4.29-
511-1120	MATERIALS & SUPPLIES EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
511-1124	STREET SIGNS EXPENSE	1,300.00	0.00	0.00	1,300.00	0.00
511-1130	TREE TRIMMING EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
511-1140	PARK EXPENSES	8,000.00	1,100.00	1,100.00	6,900.00	13.75
511-1300	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ROADS AND GROUNDS DEPT		114,073.00	9,689.40	15,590.38	98,482.62	13.67

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

WATER DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
512-1000	PAYROLL	68,700.00	7,664.19	13,003.62	55,696.38	18.93
512-1200	WATER SYSTEM PERMIT FEES	1,600.00	0.00	0.00	1,600.00	0.00
512-1205	LAB EXPENSE	2,000.00	466.00	466.00	1,534.00	23.30
512-1210	LP&L PURCHASE	370,000.00	46,343.24	46,343.24	323,656.76	12.53
512-1214	UTILITIES EXPENSE	4,000.00	648.00	648.00	3,352.00	16.20
512-1215	WATER METER EXPENSE	3,000.00	1,210.15	1,210.15	1,789.85	40.34
512-1220	REPAIR EXPENSE	9,000.00	724.28	724.28	8,275.72	8.05
512-6155	PICKUP LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00
512-6160	TAIL GATE LIFT	0.00	0.00	0.00	0.00	0.00
512-6165	TANK INSPECTION	800.00	0.00	0.00	800.00	0.00
TOTAL WATER DEPARTMENT		459,100.00	57,055.86	62,395.29	396,704.71	13.59

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

PAYROLL DEPARTMENT

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
513-1301	ADMINISTRATION EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1302	OPERATIONS EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1303	POLICE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1304	MEDICAL INSURANCE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1306	LONGEVITY EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1310	PAYROLL SERVICE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1311	PAYROLL TAX EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1325	TMRS EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1350	WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1355	POLICE WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1360	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

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

EMERGENCY OPS CENTER

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
514-1405	EMERGENCY OPERATIONS CENTER	23,000.00	154.98	154.98	22,845.02	0.67
514-1410	EOC SIREN	4,875.00	0.00	0.00	4,875.00	0.00
TOTAL EMERGENCY OPS CENTER		27,875.00	154.98	154.98	27,720.02	0.56

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -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	0.00	0.00	0.00	0.00	0.00
520-5010	SEAL COAT/STREET REPAIRS	185,500.00	20,087.05	20,087.05	165,412.95	10.83
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	710,000.00	4,061.75	4,061.75	705,938.25	0.57
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	2,000,000.00	10,000.00	10,000.00	1,990,000.00	0.50
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	0.00	0.00	0.00	0.00	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	57,000.00	56,388.45	56,388.45	611.55	98.93
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	25,000.00	0.00	25,550.53	(550.53)	102.20
520-5813	FIRE TRUCK	47,200.00	35,286.00	35,286.00	11,914.00	74.76
TOTAL CAPITAL EXPENDITURES		3,024,700.00	125,823.25	151,373.78	2,873,326.22	5.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND

BONDS

EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
545-4500	BOND PRINCIPAL EXPENSE	130,000.00	0.00	0.00	130,000.00	0.00
545-5000	BOND INTEREST EXPENSE	100,647.00	0.00	0.00	100,647.00	0.00
545-5001	NOTE INTEREST	0.00	0.00	0.00	0.00	0.00
545-5010	BOND SERVICING FEE	1,000.00	0.00	0.00	1,000.00	0.00
545-5015	Amortization	0.00	0.00	0.00	0.00	0.00
545-6000	Depreciation	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS		231,647.00	0.00	0.00	231,647.00	0.00
TOTAL EXPENDITURES		5,345,697.00	358,388.92	470,761.99	4,874,935.01	8.81
REVENUES OVER/(UNDER) EXPENDITURES		0.00	(211,067.93)	(182,945.61)	182,945.61	0.00

*** END OF REPORT ***

VENDOR SET: 01 City of Ransom Canyon
BANK: * ALL BANKS
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME		STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
C-CHECK	VOID CHECK		V	11/05/2021			018726		
7720	DOMINGO MORALES								
C-CHECK	DOMINGO MORALES	VOIDED	V	11/05/2021			018731		400.00CR
C-CHECK	VOID CHECK		V	11/09/2021			018745		
C-CHECK	VOID CHECK		V	11/30/2021			018761		

* * 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:	4	VOID DEBITS	0.00			
		VOID CREDITS	400.00CR	400.00CR	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	4	400.00CR	0.00	0.00
BANK: * TOTALS:	4	400.00CR	0.00	0.00

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8770		ANGELIA FIKES							
	I-111521L	ANGELIA FIKES	E	11/15/2021	901.29		000118		901.29
8770		ANGELIA FIKES							
	I-11302021L	ANGELIA FIKES	E	11/30/2021	901.29		000119		901.29
0023		COMPUTER TRANSITION SERVICES,							
	I-202111046295	COMPUTER TRANSITION SERVICES,	R	11/05/2021	1,729.34		018699		1,729.34
0034		CASCO INDUSTRIES, INC							
	I-233506	CASCO INDUSTRIES, INC	R	11/05/2021	1,460.00		018700		1,460.00
0056		TAS UNITED							
	I-110121	TAS UNITED	R	11/05/2021	86.32		018701		86.32
0077		RANSOM CANYON MEMORIAL CHAPEL							
	I-202111046286	RANSOM CANYON MEMORIAL CHAPEL	R	11/05/2021	64.23		018702		64.23
0078		AXON ENTERPRISE INC							
	I-INUS022466	AXON ENTERPRISE INC	R	11/05/2021	152.42		018703		152.42
0079		THIN LINE SOFTWARE							
	I-210061	THIN LINE SOFTWARE	R	11/05/2021	3,000.00		018704		3,000.00
0080		AFLAC							
	I-841977	AFLAC	R	11/05/2021	338.46		018705		338.46
0160		ATMOS							
	I-202111046292	ATMOS	R	11/05/2021	786.34		018706		786.34
0210		BECKERS							
	I-202111046293	BECKERS	R	11/05/2021	875.07		018707		875.07
0600		DPC INDUSTRIES, INC							
	I-757002316-21	DPC INDUSTRIES, INC	R	11/05/2021	213.66		018708		213.66
0980		PREMIER WATERWORKS, INC							
	I-202111046299	PREMIER WATERWORKS, INC	R	11/05/2021	1,425.70		018709		1,425.70
1300		O D KENNEY							
	I-202111046298	O D KENNEY	R	11/05/2021	276.90		018710		276.90
1330		OVERHEAD DOOR CO							
	I-120741	OVERHEAD DOOR CO	R	11/05/2021	159.50		018711		159.50

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1470		PITNEY BOWES PURCHASE PWR							
	I-202111046300	PITNEY BOWES PURCHASE PWR	R	11/05/2021	520.99		018712		520.99
1640		SOUTH PLAINS ELECTRIC							
	I-1160742	SOUTH PLAINS ELECTRIC	R	11/05/2021	4,369.64		018713		4,369.64
1650		SOUTH PLAINS TELEPHONE							
	I-202111046302	SOUTH PLAINS TELEPHONE	R	11/05/2021	682.21		018714		682.21
1810		TML EMPLOYEE BENEFITS POOL							
	I-23401nk2111	TML EMPLOYEE BENEFITS POOL	R	11/05/2021	10,991.98		018715		10,991.98
2130		BENITO GARCIA							
	I-202111046287	BENITO GARCIA	R	11/05/2021	7.84		018716		7.84
2520		DISH NETWORK							
	I-202111046296	DISH NETWORK	R	11/05/2021	94.64		018717		94.64
3440		AREA WIDE INSPECTION SERVICE							
	I-202111046291	AREA WIDE INSPECTION SERVICE	R	11/05/2021	225.00		018718		225.00
3500		LUBBOCK LAWN & TREE							
	I-171917	LUBBOCK LAWN & TREE	R	11/05/2021	800.00		018719		800.00
3700		EUROFINS XENCO LLC							
	I-202111046303	EUROFINS XENCO LLC	R	11/05/2021	194.00		018720		194.00
4710		AT&T MOBILITY							
	I-10232021	AT&T MOBILITY	R	11/05/2021	612.92		018721		612.92
5130		WARREN CAT							
	I-PS010400523	WARREN CAT	R	11/05/2021	124.93		018722		124.93
5370		CORY NEEDHAM							
	I-202111046290	CORY NEEDHAM	R	11/05/2021	85.12		018723		85.12
5460		ROBERT MCCARVER							
	I-202111046289	ROBERT MCCARVER	R	11/05/2021	42.56		018724		42.56
5560		SAM'S CLUB MASTERCARD							
	I-202111056304	SAM'S CLUB MASTERCARD	R	11/05/2021	10,273.03		018725		10,273.03
5620		SLATON GAS & EQUIPMENT CO.							
	I-77197	SLATON GAS & EQUIPMENT CO.	R	11/05/2021	2,004.86		018727		2,004.86

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5660	TYLER TECHNOLOGIES							
I-025-353920	TYLER TECHNOLOGIES	R	11/05/2021	1,062.11		018728		1,062.11
5760	TEXAS COMM ON ENVIRONMENTAL QU							
I-CWQ0066807	TEXAS COMM ON ENVIRONMENTAL QU	R	11/05/2021	1,250.00		018729		1,250.00
6720	PARKHILL SMITH & COOPER							
I-202111046301	PARKHILL SMITH & COOPER	R	11/05/2021	17,253.36		018730		17,253.36
7720	DOMINGO MORALES							
I-202111046297	DOMINGO MORALES	V	11/05/2021	400.00		018731		400.00
7720	DOMINGO MORALES							
M-CHECK	DOMINGO MORALES VOIDED	V	11/05/2021			018731		400.00CR
8280	AQUAONE							
I-358799	AQUAONE	R	11/05/2021	49.00		018732		49.00
8460	MARY ANN CROW							
I-202111046294	MARY ANN CROW	R	11/05/2021	500.00		018733		500.00
9630	LEE JONES							
I-202111046288	LEE JONES	R	11/05/2021	39.20		018734		39.20
9700	CSI: LUBBOCK							
I-11675	CSI: LUBBOCK	R	11/05/2021	30.00		018735		30.00
5080	HOLLAND GARDENS							
I-202111096305	HOLLAND GARDENS	R	11/09/2021	300.00		018736		300.00
0036	PAVEMENT RESTORATION NC.							
I-001-21-024	PAVEMENT RESTORATION NC.	R	11/09/2021	20,087.05		018737		20,087.05
0069	LubePro							
I-0001362	LubePro	R	11/09/2021	130.00		018738		130.00
0600	DPC INDUSTRIES, INC							
I-DE75002483-21	DPC INDUSTRIES, INC	R	11/09/2021	70.00		018739		70.00
1570	SIGNS ON THE GO							
I-138758	SIGNS ON THE GO	R	11/09/2021	212.00		018740		212.00
1590	SLATONITE							
I-124449	SLATONITE	R	11/09/2021	159.12		018741		159.12

VENDOR SET: 01 City of Ransom Canyon
BANK: APCO AP CITIZENS OPERATING
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3220		LOWER COLORADO RIVER AUTHORITY							
	I-LAB-0054379	LOWER COLORADO RIVER AUTHORITY	R	11/09/2021	400.00		018742		400.00
3700		EUROFINS XENCO LLC							
	I-8200002062	EUROFINS XENCO LLC	R	11/09/2021	80.00		018743		80.00
6050		TEXAS MUNICIPAL LEAGUE INTERGO							
	I-202111096307	TEXAS MUNICIPAL LEAGUE INTERGO	R	11/09/2021	57,388.14		018744		57,388.14
7200		CITY OF LUBBOCK UTILITIES WATE							
	I-202111096306	CITY OF LUBBOCK UTILITIES WATE	R	11/09/2021	46,414.28		018746		46,414.28
9060		BOJORQUEZ LAW FIRM, PC							
	I-10110	BOJORQUEZ LAW FIRM, PC	R	11/09/2021	474.10		018747		474.10
9730		O'REILLY FIRST CALL							
	I-2402840	O'REILLY FIRST CALL	R	11/09/2021	18.67		018748		18.67
2740		VERMEER EQUIPMENT OF TEXAS, IN							
	I-04-E00211	VERMEER EQUIPMENT OF TEXAS, IN	R	11/11/2021	56,388.45		018749		56,388.45
0075		FIRST-IN PUBLIC SAFETY SOLUTIO							
	I-202111126309	FIRST-IN PUBLIC SAFETY SOLUTIO	R	11/12/2021	33,286.00		018753		33,286.00
0075		FIRST-IN PUBLIC SAFETY SOLUTIO							
	I-202111126310	FIRST-IN PUBLIC SAFETY SOLUTIO	R	11/12/2021	2,000.00		018754		2,000.00

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	50		279,589.14	0.00	279,189.14
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	0		0.00	0.00	0.00
EFT:	2		1,802.58	0.00	1,802.58
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	1	VOID DEBITS 0.00			
		VOID CREDITS 400.00CR	400.00CR	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: APCO TOTALS:	53	280,991.72	0.00	280,991.72
BANK: APCO TOTALS:	53	280,991.72	0.00	280,991.72

VENDOR SET: 01 City of Ransom Canyon
BANK: PY PAYROLL LIABILITIES
DATE RANGE:11/01/2021 THRU 11/30/2021

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3100		INTERNAL REVENUE SERVICE - IRS							
	I-T1 202111116308	FEDERAL WITHHOLDING	D	11/15/2021	1,882.14		000116		
	I-T3 202111116308	SOCIAL SECURITY PAYABLE	D	11/15/2021	3,109.58		000116		
	I-T4 202111116308	MEDICARE PAYABLE	D	11/15/2021	727.22		000116		5,718.94
3100		INTERNAL REVENUE SERVICE - IRS							
	I-T1 202111196311	FEDERAL WITHHOLDING	D	11/22/2021	1,292.34		000117		
	I-T3 202111196311	SOCIAL SECURITY PAYABLE	D	11/22/2021	1,868.74		000117		
	I-T4 202111196311	MEDICARE PAYABLE	D	11/22/2021	437.04		000117		3,598.12
3100		INTERNAL REVENUE SERVICE - IRS							
	I-T1 202111236312	FEDERAL WITHHOLDING	D	11/30/2021	1,645.78		000118		
	I-T3 202111236312	SOCIAL SECURITY PAYABLE	D	11/30/2021	2,792.02		000118		
	I-T4 202111236312	MEDICARE PAYABLE	D	11/30/2021	652.94		000118		5,090.74
8340		OFFICE OF THE TEXAS ATTORNEY G							
	I-C02202111116308	RI# 0013095172B398711407	R	11/15/2021	392.45		018752		392.45
8340		OFFICE OF THE TEXAS ATTORNEY G							
	I-C02202111236312	RI# 0013095172B398711407	R	11/30/2021	392.45		018758		392.45
1940		TEXAS MUNICIPAL RETIREMEN							
	I-RET202111196311	TMRS PAYABLE	R	11/30/2021	3,103.00		018759		3,103.00
1940		TEXAS MUNICIPAL RETIREMEN							
	I-RET202111116308	TMRS PAYABLE	R	11/30/2021	5,485.92		018760		
	I-RET202111236312	TMRS PAYABLE	R	11/30/2021	4,958.60		018760		10,444.52
0026		AXA-Equitable							
	I-AXA202111116308	457 Deferred Compensation	R	11/30/2021	100.00		018762		
	I-AXA202111236312	457 Deferred Compensation	R	11/30/2021	100.00		018762		200.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	5			14,532.42	0.00	14,532.42
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	3			14,407.80	0.00	14,407.80
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:11/01/2021 THRU 11/30/2021

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:	8	28,940.22	0.00	28,940.22
BANK: PY TOTALS:	8	28,940.22	0.00	28,940.22
REPORT TOTALS:	61	309,931.94	0.00	309,931.94

SELECTION CRITERIA

VENDOR SET: 01-CITY OF RANSOM CANYON
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 11/01/2021 THRU 11/30/2021
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS
SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: NO
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

Town of Ransom Canyon
Financial Investment Report
Balance for November 1 - November 30, 2021

INTEREST BEARING CASH ACCOUNTS AT DEPOSITORY BANK

Investment Type/Institution	Annual Percentage Ending Rate of Interest	Maturity Date	Beginning Balance	Ending Balance	Interest Accrued	YTD Interest
Construction Account (Centennial Bank)	0.25%	N/A	$ 648,944.24	$ 649,077.58	$ 133.34	$ 267.10
Reserve Account (Centennial Bank)	0.25%	N/A	$ 462,263.17	$ 212,325.62	$ 62.45	$ 160.58
Operating Account (Centennial Bank)	0.25%	N/A	$ 125,056.22	$ 142,279.21	$ 42.29	$ 73.34
Interest and Sinking Account (Centennial Bank)	0.25%	N/A	$ 383.05	$ 16,298.43	$ 0.31	$ 0.34
Police Seizure Account (Centennial Bank)	0.00%	N/A	$ -	$ -	$ -	$ -
Police LEOSE Account (Centennial Bank)	0.00%	N/A	$ -	$ -	$ -	$ -
Interest & Sinking Water 2020 Development	0.07%	N/A	$ 287,283.66	$ 305,948.24	$ 14.94	$ 26.22
Series 2020 Construction Fund	0.00%	N/A	$ -	$ -	$ -	$ -
	1.07%	N/A	$ 1,523,930.34	$ 1,325,929.08	$ 253.33	$ 527.58

sam's club

MARIA QUINTANILLA
Account Number ending in [redacted]

RECEIVED
NOV 29 2021

FINANCING BY synchrony

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

Payment Information

New Balance:	**$1,827.78**
Total Minimum Payment Due:	**$77.00**
Payment Due Date:	**12/13/2021**

Payments must be received by 5pm ET on 12/13/2021 if mailed, or by 11:59pm ET on 12/13/2021 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: 7UAR858. 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 10/24/2021	**$10,313.76**
Payments	- 10,273.03
Other Credits	- 344.84
Purchases/Debits	+ 2,131.89
New Balance as of 11/23/2021	**$1,827.78**

31 Day Billing Cycle from 10/24/2021 to 11/23/2021

Credit Limit	$25,000
Available Credit	$23,162
Cash Advance/Quick Cash Limit	$5,000
Available Cash	$5,000

1-2

sam's club

MARIA QUINTANILLA
Account Number ending in [redacted]

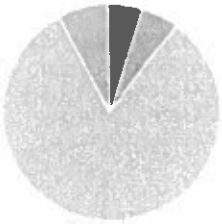
FINANCING BY synchrony

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

Cash Back Summary

Prior Cash Back Balance	$458.02
5% earned on Gas	$2.86
3% earned on Dining	$0.00
1% earned on other purchases	$23.88
Current Cash Back Earned	$484.76
Previous Program Balance	$47.91
Total Combined Earned	$532.67

Total Cash Back Earned in 2021*



- $24.41 on Gas
- $26.68 on Dining
- $397.01 on other purchases
- $36.66 on Sam's Club Purchases

Your new cash back rewards earned since March 1, 2021
*Rewards earned in 2021 can be redeemed February 2022

Transaction Detail

Date	Reference #	Description	Amount
Payments			-$10,273.03
11/11	85560539Y01QB57YJ	PAYMENT - THANK YOU	-$10,273.03
		TOTAL 5560531040175858 $10,273.03-	
Other Credits			-$344.84
11/09	F1469009T000TBISF	TRANSACTION BALANCE TRANSFER (TB)	-$98.63
11/09	F1469009T000TBISF	TRANSACTION BALANCE TRANSFER (TB)	-$204.38
11/15	F1469009Z000FC319	*INTEREST CHARGE* PURCHASES REFUND	-$5.85
		TOTAL 5560531040175858 $308.86-	
10/27	02305379DEJHL442N	OFFICE DEPOT #1079 800-463-3768 TX	$35.98
		MARIA QUINTANILLA	
		TOTAL [redacted] $35.98	
Purchases and Other Debits			$2,131.89
10/21	02305379QEHY6W8EV	OFFICE DEPOT #1079 800-463-3768 TX	$299.99
10/21	0230537982X86ZKDG	OFFICE DEPOT #1079 800-463-3768 TX	$222.63
11/10	55432869S5SSAYZ0D	AWEBER SYSTEMS INC 877-293-2371 PA	$10.00
		MARIA QUINTANILLA	
		TOTAL 5560531042407416 $532.62	
10/22	52708089760950GMD	TRAINING 5124593124 TX	$85.00
11/12	55488729XBM6XH7BM	FCFQ IND RENEWAL LIC 5122396261 TX	$111.00
		HAROLD NEEDHAM	
		TOTAL [redacted] $196.00	
10/22	5543286975V2EK3ER	AMZN MKTP US*2Y4ND70B2 AMZN.COM/BILL WA	$158.72
10/23	55432869855D7FS4X	AMZN MKTP US*2Y5DW49O1 AMZN.COM/BILL WA	$80.40
10/26	55432869B5S9YJBRQ	AMZN MKTP US*NN1ET8GL3 AMZN.COM/BILL WA	$18.75
10/27	55506299QM4A53EGZ	RACER 444 LUBBOCK TX	$10.00
10/28	52704879DLQHTABDG	ADOBE ACROPRO SUBS 4085366000 CA	$16.08
10/30	05140489FMHE6ZM2R	H-E-B #772 LUBBOCK TX	$55.80
10/31	82305099H00015GZ7	SP * CMESWAT THREE RIVERS TX	$60.00
10/31	02305379H00GFJ6WR	ALL SUPS #102350 ABILENE TX	$57.25
11/01	55506299HM4BYE1PQ	RACER 444 LUBBOCK TX	$10.00
11/09	02305379SEHY5V39V	OFFICE DEPOT #196 LUBBOCK TX	$23.19
11/10	82305099S0009KNMN	GETSLING.COM BROOKLYN NY	$8.00
11/11	25247809V00LG7NXP	DESIGNS IN THREAD LUBBOCK TX	$13.96
11/11	55506299VM44G1LTB	PROJECT RACER LUBBOCK - LUBBOCK TX	$10.00
11/12	75418239W3WXL6LMD	SPK*SPOKEO SEARCH 800-6994264 CA	$19.95
11/13	55506299XM528SL92	PROJECT RACER LUBBOCK - LUBBOCK TX	$13.00
		JAMES HILL	
		TOTAL [redacted] $555.10	
10/24	555062999P5EM33LB	NUGGET HOTEL SPARKS NV	$485.86
		FOLIO #4432132659	
10/27	55432869QSSF4PPKS	APPLE.COM/BILL 866-712-7753 CA	$9.64
10/29	05436849F00B76ZDR	DOLLAR TREE LUBBOCK TX	$39.00
10/29	85560539G01ENM0DO	WAL MART 000861 LUBBOCK TX	$41.60

Transaction Detail (Continued)

Date	Reference #	Description	Amount
11/11	85560539W01GLV2M2	WALMART 000861 LUBBOCK TX SAM'S/WAL-MART PURCHASE(S)	$25.22
11/12	55432869X5SFKWRW6	MICHAELS STORES 1010 LUBBOCK TX	$21.98
11/12	55480779XBM96Z38P	ACADEMY SPORTS #49 LUBBOCK TX	$9.99
11/12	85560539Y01GS0K3F	WALMART 000861 LUBBOCK TX SAM'S/WAL-MART PURCHASE(S)	$32.23
11/19	5543286A35SEKF7VM	AMZN MKTP US*EI9492KC3 AMZN.COM/BILL WA	$5.55
11/19	5543286A35SFE208T	AMZN MKTP US*6R4MX45M3 AMZN.COM/BILL WA	$5.31
11/19	5543286A35SQB8NR7	AMZN MKTP US*Z40JX99M3 AMZN.COM/BILL WA	$5.95
11/21	5543286A55V49S2GZ	AMAZON PRIME*097YG2PB3 AMZN.COM/BILL WA	$119.00
11/22	5543286A65SAVSJ91	AMZN MKTP US*8O8AL7C73 AMZN.COM/BILL WA	$46.84
		ANGELIA FIKES TOTAL [redacted] $848.17	

Total Fees Charged This Period	$0.00
Total Interest Charged This Period	$0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account. (v) = Variable Rate

Type of Balance	Expiration Date	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Regular Purchases and Cash Over	N/A	22.90% (v)	$0.00	$0.00
Cash Advances	N/A	25.90% (v)	$0.00	$0.00
THE PERIODIC RATE SHOWN ON THIS STATEMENT MAY VARY.				

Cardholder News and Information

Did you know your Mastercard offers Mastercard ID Theft Protection. For more information about this benefit or to view the current benefits offered by Mastercard, please visit: https://www.mastercard.us/SmallBusinessBenefits

NOTICE: We may convert your payment into an electronic debit. See back of page one for details. Billing Rights and other important information.

Our records indicate that there was a delay in applying some rewards to your account based on your 2021 spend. This error has been corrected and these rewards were posted to your account and are reflected in the Rewards Summary section of your billing statement under the category "Other". We apologize for any inconvenience this may have caused.

Member News and Information

For more information about the Sam's Club ® Mastercard ® Reward Program terms, log on to **SamsClubCredit.com/credit** or call the 24 Hour Credit Card Service phone number of the back of your card.

Interested in changing your due date for your Sam's Club ® credit card account? Call the Credit Customer Service phone number, located on your billing statement and on the back of your Sam's Club® credit card, to determine eligibility and discuss available options.

Go green and support the environment with paperless statements! All you have to do is visit **SamsClubCredit.com/businesscard** to sign up. Register today to start receiving your statements online.

MARIA QUINTANILLA

ACCOUNT #: [redacted] DATE OF SALE #: 211029 P.O. #:

INVOICE#: 000000 AUTHORIZATION #: 000781 CLUB #: 861

REFERENCE #: 85560539G01ENM0DQ TRANSACTION #: 0 REGISTER #: 8

S K U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT PRICE
SALES TAX		1 000		$0 0000	$0 00
060693254	3 5OZ OR SPRKL GEL	2 000	EA	$2 8800	$5 76
104589860	GV T&S OR CHOC	1 000	EA	$1 7000	$1 70
138603868	MINI EYEBALL DEC	1 000	EA	$2 8400	$2 84
185970488	REESES MINI SUB	1 000	EA	$5 2800	$5 28
200261245	RKT ORIGINAL 40CT	1 000	EA	$9 3000	$9 30
223582147	PB CHOC FDGE FRST	1 000	EA	$1 5000	$1 50
223582186	PB VANILLA FRST	1 000	EA	$1 5000	$1 50
226270155	HP MANGO MONSOON 1G	2 000	EA	$2 1200	$4 24
238311743	BC TUBE ICING RED	2 000	EA	$1 5800	$3 16
238311744	BC TUBE ICING BLUE	2 000	EA	$1 5800	$3 16
238528810	BC TUBE ICING GREEN	2 000	EA	$1 5800	$3 16

SUB $41.60	TAX $0.00	TOTAL INVOICE	$41.60
		CREDITS TOTAL	$0.00
		BALANCE DUE	$41.60

MARIA QUINTANILLA

ACCOUNT #: [redacted] DATE OF SALE #: 211111 P.O. #:

INVOICE#: 000000 AUTHORIZATION #: 000778 CLUB #: 861

REFERENCE #: 85560539W01GLV2M2 TRANSACTION #: 0 REGISTER #: 14

S K U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT PRICE
SALES TAX		1 000		$0 0000	$0 00
105783514	ALKA SELTZER 36CT	1 000	EA	$4 9700	$4 97
122277406	GV VEG OIL 48 FO	3 000	EA	$2 8400	$8 52
183766207	EQ 91% ALCOHOL 32OZ	1 000	EA	$2 7800	$2 78
185062011	GV GRAPE JUICE	2 000	EA	$1 7300	$3 46
215237246	EQ MED DROPPERS	1 000	EA	$1 7600	$1 76
231456816	GV ACTIVE DRY YEAST	1 000	EA	$0 7700	$0 77
242515182	GV ASST FD COLOR "F"	1 000	EA	$2 9600	$2 96

SUB $25.22	TAX $0.00	TOTAL INVOICE	$25.22
		CREDITS TOTAL	$0.00
		BALANCE DUE	$25.22

MARIA QUINTANILLA

ACCOUNT #: [redacted] DATE OF SALE #: 211112 P.O. #:

INVOICE#: 000000 AUTHORIZATION #: 000786 CLUB #: 861

REFERENCE #: [redacted] TRANSACTION #: 0 REGISTER #: 22

S K U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT PRICE
SALES TAX		1 000		$0 0000	$0 00
011848198	GV WHITE VN 128	1 000	EA	$2 6700	$2 67
042675926	SPRITE 12Z12F	1 000	EA	$5 6700	$5 67
052097841	GRAPE GRN SDLS CA FS	2 370	EA	$2 0000	$4 74
089279962	QTIPS 500 CT	1 000	EA	$3 2300	$3 23
090226268	EQ MOIST LST TWN24FO	1 000	EA	$9 9800	$9 98

AGENDA ITEM 6:

2020-2021 Audit

ANNUAL FINANCIAL REPORT

TOWN OF RANSOM CANYON, TEXAS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

September 30, 2021

CITY COUNCIL

Jana Trew	Mayor
Brandt Underwood	Mayor Pro-tem
Mike Greer	Alderman
Terry Waldren	Alderman
Val Meixner	Alderman
Ron McWilliams	Alderman

ADMINISTRATIVE STAFF

Elena Quintanilla	City Administrator
Leslie Randolph	City Secretary

FINANCIAL SECTION

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 Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ransom Canyon, Texas, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021, on our consideration of the Town of Ransom Canyon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Ransom Canyon's internal control over financial reporting and compliance.

Respectfully submitted,

Terry & King

Terry & King, CPAs, P.C.
Lubbock, Texas
November 8, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Ransom Canyon's financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2021. Please read this in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's net position increased as a result of this year's operations. While the net position of our business-type activities increased by $291,780 or 10%, net position of our governmental activities decreased by $54,326 (6%).

- During the year, the City had expenses that were $195,616 more than the $1,090,583 generated in tax and other revenues for governmental programs before transfers.

- In the City's business type activities, revenues increased $144,475 to $1,357,728 (or 12%). Charges for services increased $153,063 (14%), property taxes increased $3,758 (4%), and interest income decreased $12,346 (72%). Operating expenses increased $58,261 to $924,658.

- The General Fund reported a deficit this year of $108,087 prior to inter-fund transfers in of $108,087.

- The resources available for appropriation were $40,488 more than budgeted for the General Fund. Expenditures for the General Fund were less than the budgeted amounts by $74,342.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements start on page 14. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

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.

- *Governmental funds*—Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial assets* that can readily be converted to cash. The Governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in reconciliation on Exhibits C-1R and C-3.

- *Proprietary funds*—When the City charges customers for the services it provides—whether to outside customers or to other units of the City—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

THE CITY AS A WHOLE

The City's combined net position was $4,137,291. Our following analysis focuses on the net assets (Table 1) and changes in net assets (Table 2) of the City's government and business-type activities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net position. The City's combined net position was $4,137,291 at September 30, 2021. (See Table A-1).

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

	Governmental Activities			Business-type Activities			Total		
	2021	2020	Percentage Change	2021	2020	Percentage Change	2021	2020	Percentage Change
Current assets									
Cash in Bank	251,360	115,937	117%	1,036,662	1,231,459	-16%	1,288,022	1,347,396	-4%
Temporary Investments - Restricted	-	-	0%	4,847,712	101,515	4675%	4,847,712	101,515	4675%
Receivables	15,795	22,095	-29%	143,290	108,621	32%	159,085	130,716	22%
Total current assets	267,155	138,032	94%	6,027,664	1,441,595	318%	6,294,819	1,579,627	299%
Noncurrent assets									
Land	46,230	46,230	0%	-	-	0%	46,230	46,230	0%
Construction in Progress	-	-	0%	546,157	-	100%	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	(884,653)	(837,270)	6%	(31,843)	(23,882)	33%	(916,496)	(861,152)	6%
Streets and Infrastructure	3,053,441	3,053,441	0%	-	-	0%	3,053,441	3,053,441	0%
Less accumulated depreciation, streets & infrastructure	(2,482,706)	(2,420,261)	3%	-	-	0%	(2,482,706)	(2,420,261)	3%
Utility Systems	-	-	0%	4,865,149	4,865,149	0%	4,865,149	4,865,149	0%
Less accumulated depreciation, utility systems	-	-	0%	(3,389,049)	(3,292,477)	3%	(3,389,049)	(3,292,477)	3%
Furniture & Equipment	1,217,524	1,189,682	2%	23,039	23,039	0%	1,240,563	1,212,721	2%
Less accumulated depreciation, furniture & equipment	(1,122,389)	(1,082,679)	4%	(9,216)	(6,912)	33%	(1,131,605)	(1,089,591)	4%
Total noncurrent assets	1,206,608	1,328,304	-9%	2,322,665	1,883,345	23%	3,529,273	3,211,649	10%
Total Assets	1,473,763	1,466,336	1%	8,350,329	3,324,940	151%	9,824,092	4,791,276	105%
Total Deferred Outflows of Resources	74,308	82,960	-10%	16,726	18,751	-11%	91,034	101,711	-10%
Current liabilities									
Accounts Payable	14,729	60,497	-76%	55,712	65,579	-15%	70,441	126,076	-44%
Interest Payable	-	-	0%	12,690	379	3248%	12,690	379	3248%
Total current liabilities	14,729	60,497	-76%	68,402	65,958	4%	83,131	126,455	-34%
Noncurrent liabilities									
Compensated Absences	6,575	9,477	-31%	599	623	-4%	7,174	10,100	-29%
Due to Others	-	-	0%	43,290	40,840	6%	43,290	40,840	6%
Net Pension Liability	418,634	483,611	-13%	99,170	113,511	-13%	517,804	597,122	-13%
Total OPEB Liability	29,466	26,397	12%	6,585	5,915	11%	36,051	32,312	12%
Due within one year	-	-	0%	130,000	100,000	30%	130,000	100,000	30%
Due in more than one year	-	-	0%	4,705,000	-	100%	4,705,000	-	100%
Total noncurrent liabilities	454,675	519,485	-12%	4,984,644	260,889	1811%	5,439,319	780,374	597%
Deferred Inflows of Resources									
Deferred Inflows - Grant Funds	139,256	-	100%	-	-	0%	139,256	-	100%
Deferred Inflows - Pension & OPEB	95,447	71,024	34%	20,682	15,297	35%	116,129	86,321	35%
Total Deferred Inflows of Resources	234,703	71,024	230%	20,682	15,297	35%	255,385	86,321	196%
Net Position									
Net investment in capital assets	1,206,608	1,328,304	-9%	2,088,972	1,783,346	17%	3,295,580	3,111,650	6%
Restricted for debt service	-	-	0%	233,715	101,515	130%	233,715	101,515	130%
Unrestricted	(362,644)	(430,014)	-16%	970,640	1,116,686	-13%	607,996	686,672	-11%
Total Net Position	843,964	898,290	-6%	3,293,327	3,001,547	10%	4,137,291	3,899,837	6%

The net position of the City's governmental activities decreased 6% ($898,290 compared to $843,964). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - changed from $(430,014) at September 30, 2020 to $(362,644) at the end of this year. The net position of the City's business-type activities increased 10%, from $3,001,547 to $3,293,327.

Table A-2
Changes in the Town of Ransom Canyon's Net Position

	Governmental Activities			Business-type Activities			Total		
	2021	2020	Percentage Change	2021	2020	Percentage Change	2021	2020	Percentage Change
Program Revenues									
Charges for Services	20,890	12,717	64%	1,243,826	1,090,763	14%	1,264,716	1,103,480	15%
Grants & Contributions	109,675	34,996	213%	-	-	0%	109,675	34,996	213%
General Revenues									
Property Taxes	845,439	820,209	3%	108,982	105,224	4%	954,421	925,433	3%
Nonproperty Taxes	60,006	61,090	-2%	-	-	0%	60,006	61,090	-2%
Investment Earnings	-	-	0%	4,920	17,266	-72%	4,920	17,266	-72%
RV Storage	20,305	14,536	40%						
Other	34,268	3,337	927%	-	-	0%	34,268	3,337	927%
Total Revenues	1,090,583	946,885	15%	1,357,728	1,213,253	12%	2,428,006	2,145,602	13%
Expenses:									
General government	429,644	416,657	3%	-	-	0%	429,644	416,657	3%
Operations	226,843	234,069	-3%	-	-	0%	226,843	234,069	-3%
City Court	1,934	4,744	-59%	-	-	0%	1,934	4,744	-59%
Police	319,292	333,008	-4%	-	-	0%	319,292	333,008	-4%
Fire	74,796	43,875	70%	-	-	0%	74,796	43,875	70%
Streets	194,688	202,145	-4%	-	-	0%	194,688	202,145	-4%
Library	35,012	34,600	1%	-	-	0%	35,012	34,600	1%
Emergency operations	3,990	9,878	-60%	-	-	0%	3,990	9,878	-60%
Water and Sewer	-	-	0%	924,658	866,397	7%	924,658	866,397	7%
Total Expenses	1,286,199	1,278,976	1%	924,658	866,397	7%	2,210,857	2,145,373	3%
Excess (Deficiency) Before Other Resources, Uses & Transfers	(195,616)	(332,091)	-41%	433,070	346,856	25%	217,149	229	94725%
Transfers In (Out)	141,290	261,322	-46%	(141,290)	(261,322)	-46%	-	-	0%
Increase (Decrease) in Net Position	(54,326)	(70,769)	23%	291,780	85,534	241%	217,149	229	94725%
Net Position - Beginning	898,290	969,059	-7%	3,001,547	2,916,013	3%	3,899,837	3,885,072	0%
Net Position - Ending	843,964	898,290	-6%	3,293,327	3,001,547	10%	4,137,291	3,899,837	6%

The City's total revenues were $2,428,006. A significant portion, 56%, of the City's total revenue comes from the water and sewer operations. Revenues available to fund governmental activities consist of property taxes (78%), non-property taxes (6%), charges for services (2%), grants and contributions (10%) and other (4%).

The total cost of all programs and services was $2,210,857; 42% of these costs were for utilities production and administration expenses. Expenses for governmental activities consisted of costs for general administration (33%), operations (18%), courts and police (25%), streets and services (15%), fire department (6%), and library (3%).

Governmental Activities

Revenues for the City's governmental activities increased approximately 15%, while total expenses increased by 1%.

- Property tax rates decreased slightly from $0.61293 per $100 valuation to $0.61191 per $100 valuation. The ad valorem tax levy for the previous fiscal year was $922,433, compared to $951,861 for the current year. Total tax collections increased 3%, from $920,238 in the prior year to $947,755 in the current year.

- Grant revenues increased $74,679. The city received $51,248 in grant funds to reimburse for COVID supplies. Lubbock County contributed $40,025 for the purchase of fire department equipment and supplies.

- The cost of all *governmental* activities this year was $1,286,199. As shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through tax collections was $845,439 because some of the costs were paid by those who directly benefited from the programs ($41,195) and by nonproperty taxes ($60,006).

Business-type Activities

Revenues of the City's business-type activities (see table A-2) increase by 12% ($1,213,253 to $1,357,728) and expenses increased by 7% ($866,397 to $924,658).

THE CITY'S FUNDS

As the City completed the fiscal year, its governmental funds (as presented in the balance sheet on Exhibit C-1) reported a *combined* fund balance of $105,531, which is an increase from the prior year's total of $72,328. The following items effecting fund balance should be noted:

- In the prior year, revenues were less than expenditures by $286,675 prior to transfers. In the current year, revenues were less than expenditures by $108,087 prior to transfers. The general fund received $141,290 as a transfer from the enterprise funds in the current year.

- The revenues in the general fund increased approximately 15% from the prior period and expenses for the general fund decreased approximately 3% from the prior period.

General Fund Budgetary Highlights

Over the course of the year, the City Council revised the City's budget several times. Even with these adjustments, actual revenues were $40,488 more than budgeted amounts and expenditures were $74,342 less than final budget amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the City had $11,449,129 invested in a broad range of capital assets, including fire equipment, buildings, furniture and equipment, and utilities facilities (see Table A-3). This amount represents a net increase (including additions and deductions) of $573,999 from last year.

Table A-3
Fixed Assets

Governmental Activities:	Balance 10-1-20	Additions	Deletions/ Reclassifications	Balance 9-30-21
Land	$ 46,230	-	-	46,230
Buildings	634,277	-	-	634,277
Streets & Infrastructure	3,053,441	-	-	3,053,441
Improvements	744,884	-	-	744,884
Furniture & Equipment	1,189,682	27,842	-	1,217,524
Accumulated Depreciation	(4,340,210)	(149,538)	-	(4,489,748)
Net Capital Assets	$ 1,328,304	$ (121,696)	$ -	$ 1,206,608

Business-Type Activities:	Balance 10-1-20	Additions	Deletions/ Reclassifications	Balance 9-30-21
Construction in Progress	$ -	$ 546,157	$ -	$ 546,157
Buildings& Improvements	$ 318,428	-	-	318,428
Water & Sewer System	4,865,149	-	-	4,865,149
Furniture & Equipment	23,039	-	-	23,039
Accumulated Depreciation	(3,323,271)	(106,837)	-	(3,430,108)
Net Capital Assets	$ 1,883,345	$ 439,320	$ -	$ 2,322,665

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 capital leases. Short-term financing is available in the form of time warrants with a financial institution.

At September 30, 2021 debt outstanding consisted of the following individual issues:

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2020 issued for $4,835,000 with interest rates ranging from 1.34% to 2.51%. Principal and interest payments are due on February 15 and August 15 each year with the first payment due August 15, 2021 and the last payment due February 15, 2050.

Business-Type Activities:	Balance 10-1-19	Additions	Decreases	Balance 9-30-20	Due Within One Year
General Obligation bonds	$ 100,000	$ -	$ 100,000	$ -	$ -
Certificates of Obligation	-	4,835,000	-	4,835,000	$ 130,000
Total Bonds	$ 100,000	$ 4,835,000	$ 100,000	$ 4,835,000	$ 130,000

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected officials considered many factors when setting the fiscal year 2022 budget, tax rates, and fees. Factors considered include the current economy, property tax values and the needs of the City in the coming year. The Council has adopted tax rates, budgets and set fees accordingly.

If these estimates are realized, the City's budgetary general fund fund balance is expected to increase slightly by the close of 2022.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Administrator at the City's office located in Ransom Canyon, Texas.

BASIC FINANCIAL STATEMENT

EXHIBIT A-1

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF NET POSITION
September 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash in Bank	$ 251,360	$ 1,036,662	$ 1,288,022
Cash in Bank - restricted	-	4,847,712	4,847,712
Accounts Receivable-Utilities, net	-	143,290	143,290
Accounts Receivable-Franchise	8,156	-	8,156
Due from Other Governments	-	-	-
Taxes Receivable, Net	7,639	-	7,639
Noncurrent Assets:			
Land	46,230	-	46,230
Construction in Progress	-	546,157	546,157
Streets and Infrastructure	570,735	-	570,735
Buildings & Improvements, net	433,584	286,585	720,169
Improvements	60,924	-	60,924
Utility Systems & Equipment, net	-	1,476,100	1,476,100
Furniture & Equipment, net	95,135	13,823	108,958
TOTAL ASSETS	$ 1,473,763	$ 8,350,329	$ 9,824,092
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Outflows - Pension	$ 65,975	$ 14,901	$ 80,876
Deferred Outflows - OPEB	8,333	1,825	10,158
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 74,308	$ 16,726	$ 91,034
LIABILITIES:			
Current Liabilities:			
Accounts Payable	$ 14,729	$ 55,712	$ 70,441
Accrued Interest Payable	-	12,690	12,690
Noncurrent Liabilities:			
Accrued Compensated Absences	6,575	599	7,174
Customer Deposits	-	43,290	43,290
Net Pension Liability	418,634	99,170	517,804
Net OPEB Liability	29,466	6,585	36,051
Due within one year	-	130,000	130,000
Due in more than one year	-	4,705,000	4,705,000
Total Liabilities	469,404	5,053,046	5,522,450
DEFERRED INFLOWS OF RESOURCES:			
Deferred Grant Funds	139,256	-	139,256
Deferred Inflows - Pension	91,007	19,742	110,749
Deferred Inflows - OPEB	4,440	940	5,380
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 234,703	$ 20,682	$ 255,385
NET POSITION			
Net Investment in capital assets	1,206,608	2,088,972	3,295,580
Restricted for debt service	-	233,715	233,715
Unrestricted	(362,644)	970,640	607,996
Total Net Position	$ 843,964	$ 3,293,327	$ 4,137,291

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF ACTIVITIES
Year Ended September 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Government Activities:							
General Government	$ 429,644	$ 15,998	$ 51,248	$ -	$ (362,398)	-	(362,398)
Operations	226,843	-	-	-	(226,843)	-	(226,843)
City Court	1,934	4,892	-	-	2,958	-	2,958
Public Safety - Police Department	319,292	-	-	-	(319,292)	-	(319,292)
Public Safety - Fire Department	74,796	-	22,483	27,842	(24,471)	-	(24,471)
Public Works - Street Department	194,688	-	-	-	(194,688)	-	(194,688)
Library	35,012	-	8,102	-	(26,910)	-	(26,910)
Emergency Operations	3,990	-	-	-	(3,990)	-	(3,990)
Total Government Activities	1,286,199	20,890	81,833	27,842	(1,155,634)	-	(1,155,634)
Business-type Activities							
Water, Sewer, and Sanitation	924,658	1,243,826	-	-	-	319,168	319,168
Total Business-type Activities	924,658	1,243,826	-	-	-	319,168	319,168
Total Primary Government	2,210,857	1,264,716	81,833	27,842	(1,155,634)	319,168	(836,466)
General Revenues							
Property Taxes, Levied for General Purpose					845,439	-	845,439
Property Taxes, Levied for Debt Servic					-	108,982	108,982
Nonproperty Taxes					60,006	-	60,006
RV Storage					20,305	-	20,305
Investment Earnings					-	4,920	4,920
Miscellaneous					34,268	-	34,268
Transfers					141,290	(141,290)	-
Total General Revenue					1,101,308	(27,388)	1,073,920
Change in Net Assets					(54,326)	291,780	237,454
Net Position -- Beginning					898,290	3,001,547	3,899,837
Net Position -- Ending					$ 843,964	$ 3,293,327	$ 4,137,291

The accompanying notes are an integral part of this statement.

EXHIBIT C-1

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

BALANCE SHEET -- GOVERNMENTAL FUNDS
September 30, 2021

	General Fund	Total Governmental Funds
ASSETS		
Cash	$ 251,360	$ 251,360
Taxes Receivable, net	7,639	7,639
Other Receivables	8,156	8,156
Due from Other Governments	-	-
TOTAL ASSETS	$ 267,155	$ 267,155
LIABILITIES		
Current Liabilities		
Accounts Payable	14,729	14,729
Total Liabilities	14,729	14,729
DEFERRED INFLOWS OF RESOURCES:		
Deferred Grant Funds	139,256	139,256
Unavailable Revenue - Property Taxes	7,639	7,639
Total Deferred Inflows of Resources	146,895	146,895
FUND BALANCES		
Unassigned	105,531	105,531
Total Fund Balances	105,531	105,531
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 267,155	$ 267,155

The accompanying notes are an integral part of this statement.

EXHIBIT C-1R

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2021

Total Fund Balances -- Governmental Funds Balance Sheet		$ 105,531
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		7,639
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,206,608
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	(6,575)	
		(6,575)
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 $418,634, a deferred resource outflow related to pension in the amount of $65,975, and a deferred resource inflow of $91,007. This resulted in a decrease in net position by $443,666.		(443,666)
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 $29,466, a deferred resource outflow related to OPEB in the amount of $8,333, and a deferred resource inflow related to OPEB in the amount of $4,440. This resulted in a decrease in net position by $25,573.		(25,573)
Net Position of Governmental Activities -- Statement of Net Position		$ 843,964

The accompanying notes are an integral part of this statement.

EXHIBIT C-2

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General Fund	Total Governmental Funds
REVENUES:		
Property Taxes (Including Penalty & Interest)	$ 843,007	$ 843,007
Franchise Taxes	38,497	38,497
Sales Tax	21,509	21,509
Library Revenue	8,102	8,102
RV Storage	20,305	20,305
Municipal Court	4,892	4,892
Permits	15,998	15,998
Grant Revenues	101,573	101,573
Miscellaneous	34,268	34,268
Total Revenues	1,088,151	1,088,151
EXPENDITURES		
Current		
General Government	428,688	428,688
Operations	226,316	226,316
City Court	1,934	1,934
Public Safety - Police Department	313,973	313,973
Public Safety - Fire Department	93,701	93,701
Public Works - Street Department	95,256	95,256
Library	34,282	34,282
Emergency Operations	2,088	2,088
Capital Outlay	-	-
Total Expenditures	1,196,238	1,196,238
Excess of Revenues Over (Under) Expenditures	(108,087)	(108,087)
OTHER FINANCING SOURCES (USES)		
Transfers In	141,290	141,290
Total Other Financing Sources (Uses)	141,290	141,290
Net Change in Fund Balance	33,203	33,203
Fund Balance--Beginning of Year	72,328	72,328
Fund Balance--End of Year	$ 105,531	$ 105,531

The accompanying notes are an integral part of this statement.

EXHIBIT C-3

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, 2021

Net Change in Fund Balances -- Total Governmental Funds		$ 33,203
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:		
Governmental funds report capital outlays as expenditures. However, in th statement of activities, the cost of those assets is allocated over their usef lives as depreciation expense. This is the amount of capital outlays durii the current period.		27,842
The depreciation of capital assets is not reported in the funds. This is the amount of current depreciation on these assets		(149,538)
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 financia resources. This is the amount that these accounts have changed during the current period.		2,432
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 pension expense	31,864	
Change in OPEB expense	(3,031)	
Change in accrued vacation payable	2,902	
		31,735
Change in Net Position -- Statement of Activities		$ (54,326)

The accompanying notes are an integral part of this statement.

EXHIBIT D-1

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2021

	Business-Type Activities Enterprise Funds	
	Water, Sewer, and Sanitation Fund	Total
ASSETS		
Current Assets:		
Cash in Bank	$ 1,036,662	$ 1,036,662
Cash in Bank - Restricted	4,847,712	4,847,712
Accounts Receivable, net of allowance for uncollectable ($15,602)	143,290	143,290
Total Current Assets	6,027,664	6,027,664
Noncurrent Assets:		
Construction in Progress	546,157	546,157
Buildings and Improvements, net	286,585	286,585
Water & Sewer System, net	1,476,100	1,476,100
Vehicles, Machinery, Furniture & Fixtures, net	13,823	13,823
Total Noncurrent Assets	2,322,665	2,322,665
TOTAL ASSETS	$ 8,350,329	$ 8,350,329
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	14,901	14,901
Deferred Outflows - OPEB	1,825	1,825
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 16,726	$ 16,726
LIABILITIES & NET POSITION		
Current Liabilities		
Accounts Payable	$ 55,712	$ 55,712
Accrued Interest Payable	12,690	12,690
Noncurrent Liabilities		
Accrued Compensation Payable	599	599
Customer Deposits	43,290	43,290
Net Pension Liability	99,170	99,170
Net OPEB Liability	6,585	6,585
Due within one year	130,000	130,000
Due in more than one year	4,705,000	4,705,000
TOTAL LIABILITIES	5,053,046	5,053,046
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	19,742	19,742
Deferred Inflows - OPEB	940	940
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 20,682	$ 20,682
NET POSITION		
Net investment in capital assets	2,088,972	2,088,972
Restricted for debt service	233,715	233,715
Unrestricted	970,640	970,640
TOTAL NET POSITION	$ 3,293,327	$ 3,293,327

The accompanying notes are an integral part of this statement.

EXHIBIT D-2

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, 2021

	Business-Type Activities Enterprise Funds	
	Water, Sewer, and Sanitation Fund	Total
Operating Revenues		
Water Revenue	$ 681,790	$ 681,790
Sewer Revenue	388,907	388,907
Sanitation Revenue	151,518	151,518
Reconnect and Late Fees	18,236	18,236
Mosquito Revenue	3,375	3,375
Total Operating Revenues	1,243,826	1,243,826
Operating Expenses		
Water Purchases	272,635	272,635
Solide Waste Collection Contract	138,562	138,562
Employee Expense	149,120	149,120
Utilities	37,731	37,731
Chemicals	2,468	2,468
Supplies, Repairs and Maintenance	15,262	15,262
Fees, Permits, Inspections	3,889	3,889
Depreciation	106,837	106,837
Lab Charges	7,612	7,612
Mosquito Spraying	5,294	5,294
Total Operating Expenses	739,410	739,410
Operating Income (Loss) Before Operating Transfers	504,416	504,416
Non-Operating Revenues (Expenses)		
Ad Valorem Tax Receipts	108,982	108,982
Interest Income	4,920	4,920
Interest Expense	(83,406)	(83,406)
Bond Issuance Costs and Fees	(101,842)	(101,842)
Total Non-Operating Revenues (Expenses)	(71,346)	(71,346)
Transfers and Capital Contributions:		
Transfers In (Out)	(141,290)	(141,290)
Total Transfers and Capital Contributions	(141,290)	(141,290)
Net Income (Loss)	291,780	291,780
NET POSITION		
Net Position, Beginning of Year	3,001,547	3,001,547
Net Position, End of Year	3,293,327	3,293,327

The accompanying notes are an integral part of this statement.

EXHIBIT D-3

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

STATEMENT OF CASH FLOWS--
PROPRIETARY FUNDS
For the Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds	
	Water, Sewer, and Sanitation Fund	Total
Cash Flows from Operating Activities:		
Receipts from Customers	$ 1,211,607	$ 1,211,607
Payments to Suppliers	(493,320)	(493,320)
Payments to Employees	(155,896)	(155,896)
Net Cash Provided (Used) by Operating Activities	562,391	562,391
Cash Flows from Non-Capital Financing Activities:		
Operating Transfers	(141,290)	(141,290)
Net Cash Provided (Used) by Non-Capital Financing Activities	(141,290)	(141,290)
Cash Flows from Capital & Related Financing Activites:		
Ad Valorem Tax Receipts	108,982	108,982
Acquisition of Fixed Assets	(546,157)	(546,157)
Proceeds From the Issuance of Long-Term Debt	4,835,000	4,835,000
Cost of Debt Issuance	(101,842)	(101,842)
Principal Payments on Debt Acquired for Fixed Assets	(100,000)	(100,000)
Interest Paid on Long-Term Debt	(70,604)	(70,604)
Net Cash Provided (Used) by Capital & Related Financing Activites	4,125,379	4,125,379
Cash Flows from Investing Activities:		
Interest Income	4,920	4,920
Net Cash Provided by Investing Activities	4,920	4,920
Net Increase (Decrease) in Cash & Cash Equivalents	4,551,400	4,551,400
Cash & Cash Equivalents--Beginning of Year	1,332,974	1,332,974
Cash & Cash Equivalents--End of Year	5,884,374	5,884,374
Reconciliaton of Operating Income (Loss) to Net Cash Flows from Operating Activities:		
Operating Income (Loss)	504,416	504,416
Adjustments to Reconcile to Net Cash Provided (Used) by Operating Activities:		
Depreciation	106,837	106,837
(Increase) Decrease in Net Pension Asset/Liability	(14,341)	(14,341)
(Increase) Decrease in Deferred Inflows/Outflows Pensions	6,932	6,932
(Increase) Decrease in Net OPEB Asset/Liability	670	670
(Increase) Decrease in Deferred Inflows/Outflows OPEB	(13)	(13)
(Increase) Decrease in Receivables	(34,669)	(34,669)
Increase (Decrease) in Liabilities	(7,441)	(7,441)
Net Cash Provided (Used) by Operating Activities	562,391	562,391

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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.

Note A: Summary of Significant Accounting Polices (Continued)

3. Basis of Presentation, Basis of Accounting

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all of taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

General Fund: This is the primary operating fund of the City. It accounts for all financial resources of the City except those required to be accounted for in another fund.

In addition, the City reports the following fund types:

Enterprise Funds: Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. 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.

Note A: Summary of Significant Accounting Policies--Continued

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.

Note A: Summary of Significant Accounting Policies (continued)

c. Fund Balance Classification

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City currently has $233,715 restricted for debt service.

Unassigned: This classification includes the residual fund balance for the General Fund.

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City's policy to use restricted resources first, then unrestricted resources.

4. Financial Statement Amounts

a. Deposits and Investments

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

For purposes of the statement of cash flows, the City considers all highly liquid investments purchased with maturity of three months or less to be cash equivalents.

Investments for the City are reported at fair value.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1st for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On January 1st of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the General Fund are based upon historical experience in collecting property taxes. As of September 30, 2021, the amount deemed uncollectible by this estimate was $777. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

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:

Asset Class	Estimated Useful Lives
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, 2021 compensated absences relating to vacation time amounted to $7,174.

Note A: Summary of Significant Accounting Policies (continued)

g. Interfund Activity

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

h. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has three items which qualifies for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City currently has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period when the amounts become available.

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.

Note B: Compliance and Accountability (continued)

1. Fair Value Measurements

There are three general valuation techniques that may be used to measure fair value:

Market approach – uses prices generated by market transactions involving identical or comparable assets or liabilities.

Cost approach – uses the amount that currently would be required to replace the service capacity of an asset (replacement cost).

Income approach – uses valuation techniques to convert future amounts to present amounts based on current market expectations.

Note C: Deposits and Investments

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

Cash Deposits
At September 30, 2021, the carrying amount of the City's deposits (cash, certificates of deposit, and interest bearing saving accounts included in temporary investments) was $1,534,427 and the bank balance was $1,594,391. The City's cash deposits at September 30 and throughout the year were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

Investments
The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize and investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

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

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, 2021, the City held $4,601,307 in Morgan Stanley Instant Liquidity Treasury Portfolio (MTCXX). These funds are restricted for the construction of the new sewer waste water treatment plant and water improvements. MTCXX is rated AAAm by S&P and has a weighted average maturity of less than 60 days.

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.

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Ransom Canyon, Texas

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September 30, 2021

Note C: Deposits and Investments (continued)

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

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

Note D: Capital Assets

Capital asset activity for the period ended September 30, 2021, was as follows:

Governmental Activities:	Balance 10-1-20	Additions	Deletions/ Reclassifications	Balance 9-30-21
Land	$ 46,230	-	-	$ 46,230
Buildings	634,277	-	-	634,277
Streets & Infrastructure	3,053,441	-	-	3,053,441
Improvements	744,884	-	-	744,884
Furniture & Equipment	1,189,682	27,842	-	1,217,524
Total Capital Assets	$ 5,668,514	$ 27,842	$ -	$ 5,696,356
Less Accumulated Depreciation:				
Buildings	$ 183,933	$ 16,760	$ -	$ 200,693
Streets & Infrastructure	2,420,261	62,445	-	2,482,706
Improvements	653,338	30,622	-	683,960
Furniture & Equipment	1,082,678	39,711	-	1,122,389
Total Accumulated Depreciation	$ 4,340,210	$ 149,538	$ -	$ 4,489,748
Net Capital Assets	$ 1,328,304	$(121,696)	$ -	$ 1,206,608

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Ransom Canyon, Texas

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September 30, 2021

Note D: Capital Assets (continued)

Business-Type Activities:	Balance 10-1-20	Additions	Deletions/ Reclassifications	Balance 9-30-21
Construction in Progress	$ -	$ 546,157	$ -	$ 546,157
Buildings& Improvements	318,428	-	-	318,428
Water & Sewer System	4,865,149	-	-	4,865,149
Furniture & Equipment	23,039	-	-	23,039
Total Capital Assets	$ 5,206,616	$ 546,157	$ -	$ 5,752,773
Less Accumulated Depreciation:				
Buildings& Improvements	$ 23,882	$ 7,961	-	$ 31,843
Water & Sewer System	3,292,477	96,572	-	3,389,049
Furniture & Equipment	6,912	2,304	-	9,216
Total Accumulated Depreciation	$ 3,323,271	$ 106,837	$ -	$ 3,430,108
Net Capital Assets	$ 1,883,345	$ 439,320	$ -	$ 2,322,665

Depreciation was charged to functions as follows:

General Government	$ 16,690
Public Safety - Police	18,487
Public Safety - Fire	8,937
Public Works - Streets	102,792
Emergency Operations	1,902
Library	730
Water, Sewer and Sanitation	106,837
	$ 256,375

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.

At September 30, 2021 debt outstanding consisted of the following individual issues:

Series 2010 General Obligation Refunding Bonds issued at an interest rate of 3.03%. These bonds were extinguished in the current fiscal year.

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September 30, 2021

Note E: Long-Term Obligations (continued)

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2020 issued for $4,835,000 with interest rates ranging from 1.34% to 2.51%. Principal and interest payments are due on February 15 and August 15 each year with the first payment due August 15, 2021 and the last payment due February 15, 2050.

The Certificates of Obligation are direct obligations issued on a pledge of the general taxing power and the revenues of the Enterprise Fund for the payment of the debt obligations of the City. These Bonds require the City to compute, at the time other taxes are levied, the rate of tax required to provide (in each year certificates of obligation are outstanding) funds to pay interest and principal at maturity for any amounts not paid from the revenues of the Enterprise Fund. These Bonds are secured both by a pledge of ad valorem taxes levied on all taxable property within the City and by a lien on and pledge of revenues to be generated by the Enterprise Fund.

For the year ended September 30, 2021 the City paid interest in the amount of $70,603 with the accrual basis interest expense being $83,406.

Changes in long-term obligations for the year ended September 30, 2021 are as follows:

Governmental Activities:	Beginning Balance	Increases	Decrease	Ending Balance	Due Within One Year
Compensated Absences	$ 9,477	$ -	$ 2,902	$ 6,575	$ -
Net Pension Liability	483,611	13,382	78,359	418,634	-
Net OPEB Liability	26,397	3,119	50	29,466	-
Total governmental activities	$ 519,485	$ 16,501	$ 81,311	$ 454,675	$ -

Business-Type Activities:	Beginning Balance	Increases	Decrease	Ending Balance	Due Within One Year
General obligation bonds	$ 100,000	$ -	$ 100,000	$ -	$ -
Certificates of Obligation	-	4,835,000	-	4,835,000	130,000
Compensated Absences	623	-	24	599	-
Net Pension Liability	113,511	2,954	17,295	99,170	-
Net OPEB Liability	5,915	681	11	6,585	-
Total governmental activities	$ 220,049	$ 4,838,635	$ 117,330	$ 4,941,354	$ 130,000

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Note E: Long-Term Obligations (continued)

Debt service requirements on Certificates of Obligation at September 30, 2021, are as follows:

	Business-Type Activities		
Year Ending September 30,	Principal	Interest	Total
2022	$ 130,000	$ 100,647	$ 230,647
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
2027-2031	705,000	433,571	1,138,571
2032-2036	770,000	363,733	1,133,733
2037-2041	865,000	276,684	1,141,684
2042-2046	965,000	169,394	1,134,394
2047-2050	870,000	44,301	914,301
	$ 4,835,000	$ 1,773,003	$ 6,608,003

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 $155,758 for its usage of sewer facilities in the year ended September 30, 2021.

Note G: TMRS-Pension Plan

Plan Description

The Town of Ransom Canyon participates as one of 895 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8 Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Comprehensive Annual Financial Report (Annual Report) that can be obtained at *www.tmrs.com*.

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

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Ransom Canyon, Texas

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Note G: TMRS-Pension Plan (continued)

Benefits Provided

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

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total Member contributions and interest.

	Plan Year 2020	Plan Year 2019
Employee deposit rate	6.0%	6.0%
Matching ratio (City to employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100%	100%
Annuity Increase (to retirees)	0% of CPI	0% of CPI

Employees covered by benefit terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to but not yet receiving benefits	6
Active employees	11
Total	20

Contributions

Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150% or 200%, 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.

Note G: TMRS-Pension Plan (continued)

Employees for the Town of Ransom Canyon were required to contribute 6% of their annual compensation during the fiscal year. The contribution rates for the Town of Ransom Canyon were 15.74% and 14.39% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021 were $91,031, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020 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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

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Note G: TMRS-Pension Plan (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
Total	100.00%	

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.

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Note G: TMRS-Pension Plan (continued)

Change in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/19	$ 2,246,512	$ 1,649,390	$ 597,122
Changes for the year:			
Service cost	68,854		68,854
Interest	152,852		152,852
Change of benefit terms			
Difference between expected and actual experience	(44,168)		(44,168)
Changes of assumptions			-
Contributions - employer		95,653	(95,653)
Contributions - employee		36,463	(36,463)
Net investment income		125,581	(125,581)
Benefit payments, including refunds of employee contributions	(32,934)	(32,934)	-
Administrative expense		(810)	810
Other changes		(31)	31
Net changes	144,604	223,922	(79,318)
Balance at 12/31/20	$ 2,391,116	$ 1,873,312	$ 517,804

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	$ 805,491	$ 517,804	$ 274,450

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at *www.tmrs.com*.

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Ransom Canyon, Texas

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Note G: TMRS-Pension Plan (continued)

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

For the year ended September 30, 2021, the city recognized pension expense of $50,419.

At September 30, 2021, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 3,838	$ 54,934
Changes in actuarial assumptions	$ 13,617	$ 9,336
Difference between projected and actual investment earnings	$ -	$ 46,479
Contributions subsequent to the measure date December 31, 2019	$ 63,421	$ -
Total	$ 80,876	$ 110,749

$63,421 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec 31:	
2021	$ (24,301)
2022	(9,114)
2023	(34,925)
2024	(12,439)
2025	(8,079)
Thereafter	(4,436)
Total	$ (93,294)

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 777 participating cities on December 31, 2020.

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Note H: Supplemental Death Benefits Plan (continued)

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.tmrs.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 retiree is 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to but not yet receiving benefits	1
Active employees	11
Total	15

4. Contributions

The City contributes to the SDBF monthly based on the covered payroll of employee members. The required contribution rate is actuarially determined annually for each city. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund. The TMRS Act requires allocation from the Interest Reserve Account to the SDBF on an annual basis. The funding policy of this SDBF is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

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Ransom Canyon, Texas

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September 30, 2021

Note H: Supplemental Death Benefits Plan (continued)

As such, contributions fund the covered active Member and retiree deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net position available for benefits.

Contribution Rates

	2020	2021
City	**0.25%**	**0.20%**

Current Fiscal Year Employer Contributions	**$ 1,339**

5. Actuarial Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Summary of Actuarial Methods and Assumptions

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary increases	3.50% to 11.5% including inflation
Discount Rate*	2.00%*
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Note H: Supplemental Death Benefits Plan (continued)

6. Discount Rate

As of December 31, 2020, the discount rate used in the development of the Total OPEB Liability was 2.00% compared to 2.75% as of December 31, 2019. 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, 2020.

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 (1.00%)	Discount Rate (2.00%)	1% Increase in Discount Rate (3.00%)
Total OPEB Liability	$ 43,843	$ 36,051	$ 29,875

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

At September 30, 2021, the City reported a liability of $36,051 for total OPEB liability. The total OPEB liability was measured as of December 31, 2020 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, 2019, the discount rate used in the development of the Total OPEB Liability was 2.00% compared to 2.75% as of December 31, 2019. 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, 2021, the City recognized OPEB expense of $5,027.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO THE FINANCIAL STATEMENTS, Page 22
September 30, 2021

Note H: Supplemental Death Benefits Plan (continued)

Change in the Total OPEB Liability

	Total OPEB Liability (a)
Balance at 12/31/19	$ 32,313
Changes for the year:	
Service cost	1,884
Interest	914
Change of benefit terms	
Difference between expected and actual experience	(3,782)
Changes of assumptions	4,783
Benefit payments, including refunds of employee contributions	(61)
Other changes	
Net changes	3,738
Balance at 12/31/20	$ 36,051

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	$ -	$ 4,253
Changes in actuarial assumptions	$ 9,237	$ 1,127
Difference between projected and actual Investment earnings	$ -	$ -
Changes in proportion and difference between The employer's contributions and the Proportionate share of contributions	$ -	$ -
Total as of Dec. 31, 2018 measurement date	$ 9,237	$ 5,380
Contributions paid to TRS subsequent to the measurement date	$ 921	$ -
Total as of fiscal year-end	$ 10,158	$ 5,380

The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	OPEB Expense Amount
2021	$ 772
2022	772
2023	757
2024	475
2025	870
Thereafter	211

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO THE FINANCIAL STATEMENTS, Page 23
September 30, 2021

Note I: Interfund Transfers

Interfund transfers for the year ended September 30, 2021 consisted of the following:

Fund	Transfers In	Transfers Out
General Fund:		
Proprietary Fund	141,290	-
Total General Fund	-	-
Proprietary Fund:		
General Fund	-	141,290
Total	$ 141,290	$ 141,290

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, 2021.

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

EXHIBIT E-1

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended September 30, 2021

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes (Including Penalty and Interest)	$ 849,338	$ 843,007	$ (6,331)
Franchise Taxes	31,000	38,497	7,497
Sales Tax	13,000	21,509	8,509
Library Revenue	6,500	8,102	1,602
RV Storage	15,500	20,305	4,805
Municipal Court	500	4,892	4,392
Permits	6,500	15,998	9,498
Grant Revenues	100,325	101,573	1,248
Miscellaneous	25,000	34,268	9,268
Total Revenues	1,047,663	1,088,151	40,488
Expenditures			
Current			
General Government	445,735	428,688	17,047
Operations	236,352	226,316	10,036
City Court	6,878	1,934	4,944
Public Safety - Police Department	326,835	313,973	12,862
Public Safety - Fire Department	98,875	93,701	5,174
Public Works - Street Department	113,161	95,256	17,905
Library	34,869	34,282	587
Emergency Operations	7,875	2,088	5,787
Capital Outlay	-	-	-
Total Expenditures	1,270,580	1,196,238	74,342
Other Financing Sources (Uses)			
Operating Transfers In	210,801	141,290	(69,511)
Total Other Financing Sources (Uses)	210,801	141,290	(69,511)
Ex(Over (Under) Expenditures and Other Uses	(12,116)	33,203	45,319
Fund Balance, Beginning of Year	72,328	72,328	-
Fund Balance, End of Year	$ 60,212	$ 105,531	$ 45,319

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

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

	Measurement Year						
	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	$ 68,854	$ 69,822	$ 62,220	$ 61,357	$ 58,412	$ 52,228	$ 51,485
Interest (on the Total Pension Liability)	152,852	141,583	130,300	121,065	110,872	104,470	95,992
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(44,168)	(1,339)	(630)	(12,487)	10,383	(32,917)	(4,679)
Change of assumptions	-	(13,342)	-	-	-	47,799	-
Benefit payments, including refunds of employee contributions	(32,934)	(25,663)	(31,386)	(35,722)	(24,547)	(24,547)	(19,564)
Net change in Total Pension Liability	144,604	171,061	160,504	134,213	155,120	147,033	123,234
Total Pension Liability - Beginning	2,246,512	2,075,451	1,914,947	1,780,734	1,625,614	1,478,581	1,355,347
Total Pension Liability - Ending (a)	$ 2,391,116	$ 2,246,512	$ 2,075,451	$ 1,914,947	$ 1,780,734	$ 1,625,614	$ 1,478,581
Plan Fiduciary Net Position							
Contributions - employer	95,653	96,266	86,820	83,684	75,041	71,479	64,870
Contributions - employee	36,463	37,505	33,243	32,753	31,264	29,703	28,981
Net investment income	125,581	207,052	(38,610)	147,029	62,002	1,239	41,427
Benefit payments, including refunds of employee contributions	(32,934)	(25,663)	(31,386)	(35,722)	(24,547)	(24,547)	(19,564)
Administrative expense	(810)	(1,167)	(745)	(761)	(699)	(754)	(432)
Other	(31)	(35)	(38)	(39)	(38)	(37)	(36)
Net Change in Plan Fiduciary Net Position	223,922	313,958	49,284	226,944	143,023	77,083	115,246
Plan Fiduciary Net Position - Beginning	1,649,390	1,335,432	1,286,148	1,059,203	916,180	839,097	723,851
Plan Fiduciary Net Position - Ending (b)	$ 1,873,312	$ 1,649,390	$ 1,335,432	$ 1,286,147	$ 1,059,203	$ 916,180	$ 839,097
Net Pension Liability/(Asset) - Ending (a) - (b)	$ 517,804	$ 597,122	$ 740,019	$ 628,800	$ 721,531	$ 709,434	$ 639,484
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.34%	73.42%	64.34%	67.16%	59.48%	56.36%	56.75%
Covered Employee Payroll	$ 607,710	$ 625,084	$ 554,054	$ 545,883	$ 521,071	$ 495,055	$ 483,020
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	85.21%	95.53%	133.56%	115.19%	138.47%	143.30%	132.39%

The accompanying notes are an integral part of this statement.

EXHIBIT E-2

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

SCHEDULE OF CONTRIBUTIONS - TMRS PENSION
(unaudited)

	Fiscal Year						
	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 89,692	$ 93,847	$ 94,220	$ 84,791	$ 82,136	$ 73,803	$ 70,339
Contributions in relation to the actuarially determined contribution	89,692	93,847	94,220	84,791	82,136	73,803	70,339
Contribution (deficiency) excess	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 607,911	$ 614,129	$ 608,899	$ 544,306	$ 544,652	$ 512,102	$ 490,103
Contributions as a percentage of covered employee payroll	14.75%	15.28%	15.47%	15.58%	15.08%	14.41%	14.35%

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

SCHEDULE OF CONTRIBUTIONS - TMRS OPEB
(unaudited)

	Fiscal Year			
	2021	2020	2019	2018
Actuarially Determined Contribution	$ 1,339	$ 1,516	$ 1,429	$ 1,183
Contributions in relation to the actuarially determined contribution	1,339	1,516	1,429	1,183
Contribution (deficiency) excess	$ -	$ -	$ -	$ -
Covered employee payroll	$ 607,911	$ 614,129	$ 608,899	$ 544,306
Contributions as a percentage of covered employee payroll	0.2203%	0.2469%	0.2347%	0.2173%

The accompanying notes are an integral part of this statement.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2021

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.

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2021

Schedule of Contributions for OPEB – 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
Asset Valuation	For purposes of calculating the Total OPEB Liability, the plan is considered to be unfunded and therefore no assets are accumulated for OPEB.
Inflation	2.5%
Salary Increases	3.50% to 11.5% including inflation
Discount Rate*	2.00%
Retirees' share of benefit-related costs	0$
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68
Mortality rates -- service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

OTHER SUPPLEMENTARY INFORMATION

TOWN OF RANSOM CANYON
Ransom Canyon, Texas

SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended September 30, 2021

Years Ended September 30	Tax Rate Per $100 Value	Assessed/Appraised Value for Tax Purposes	Balance 10/01/20	Add: Current Levy	Less: Collections	Total Year's Adjustments	Balance 09/30/21
2012 and prior	$ --	$ --	$ 131	$ -	$ -	$ (57)	$ 74
2013			66	-	-	-	66
2014			85	-	-	-	85
2015	0.659290	111,964,003	154	-	-	-	154
2016	0.659290	115,377,420	340	-	118	-	222
2017	0.659290	125,415,790	303	-	-	-	303
2018	0.612930	136,899,277	274	-	-	-	274
2019	0.612930	141,132,763	329	-	64	-	265
2020	0.612930	150,495,652	4,139	-	3,709	(196)	234
2021	0.611910	155,555,719	-	951,861	943,864	(1,258)	6,739
		Totals	$ 5,821	$ 951,861	$ 947,755	$ (1,511)	$ 8,416

EXHIBIT G-1

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, the aggregate discretely presented component unit, 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, 2021, 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 8, 2021.

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.

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

Terry & King

Terry & King, CPAs, P.C.
Lubbock, Texas
November 8, 2021

AGENDA ITEM 8:

Bid for TWDB Water Improvements

Parkhill

TOWN OF RANSOM CANYON
WATER SYSTEM IMPROVEMENTS ELEVATED AND WEST GROUND STORAGE TANK REHABILITATION

24 Lee Kitchens Drive
Ransom Canyon, Texas 79366
October 26, 2021 – 10:00 AM

Parkhill Project No. 01.3562.17

Contractor	Bid Bond	Addendum #1	BASE BID TOTAL
Tank Pro Inc	✓	✓	$315,500
N.G. Painting	✓	✓	$378,000
Tank EZ Coating	✓	✓	$347,500
Champion Tank Services LLC	✓	✓	$285,700
Mike Cole Construction	✓	✓	$305,850
TMI Coatings Inc.	✓	✓	$453,000
Viking Painting LLC	✓	✓	$296,200
D&M Tank	✓	✓	$441,650

E. Bidder considered: information known to Bidder, information commonly known to Contractors doing business near Site, information and observations obtained from Site visits, Bidding Documents, and any Site-related reports and Drawings identified in Bidding Documents, with respect to effect of such information, observations, and documents on (1) cost, progress, and performance of Work; (2) means, methods, techniques, sequences, and procedures of construction employed by Bidder; and (3) Bidder's safety precautions and programs.

F. Bidder agrees, based on information and observations referred to in Article 3.01.E, no further examinations, investigations, explorations, tests, studies, or data are necessary to determine Bid for performance of Work at price Bid and within times required, per other terms and conditions of Bidding Documents.

G. Bidder is aware of general nature of Work performed by Owner and others at Site that relates to Work as indicated in Bidding Documents.

H. Bidder gave Engineer written notice of all conflicts, errors, ambiguities, or discrepancies Bidder discovered in Bidding Documents, and confirms written resolution thereof by Engineer, is acceptable to Bidder.

I. Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing Work.

J. Submission of Bid constitutes an incontrovertible representation by Bidder that Bidder complied with every requirement of this Article, and without exception, Bid and all prices in Bid are premised upon performing and furnishing Work required by Bidding Documents.

ARTICLE 4 – BIDDER'S CERTIFICATION

4.01 Bidder certifies:

A. Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity nor submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;

B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;

C. Bidder has not solicited or induced any individual or entity to refrain from Bidding; and

D. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for Contract. For Article 4.01.D:

1. Corrupt Practice: Offering, giving, receiving, or soliciting anything of value likely to influence action of a public official in Bidding process;

2. Fraudulent Practice: Intentional misrepresentation of facts made to (a) influence Bidding process to detriment of Owner, (b) establish Bid prices at artificial noncompetitive levels, or (c) deprive Owner of benefits of free and open competition;

quantities are not guaranteed, solely to compare Bids, and final payment for all unit price Bid items based on actual quantities, determined as provided in Contract Documents.

Total of Lump Sum and Unit Price Bids = Total Bid Price **$** 285,700

ARTICLE 6 – TIME OF COMPLETION

6.01 Bidder agrees Work is substantially complete, completed, and ready for final payment per Section 00 52 20 "Contract for Consideration," Article 4.01.A, on or before dates or within number of calendar days indicated in Agreement.

6.02 Bidder accepts provisions of Agreement as to liquidated damages.

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are submitted with and made a condition of this Bid:

A. Required Bid security;

B. List of Proposed Subcontractors;

C. List of Proposed Suppliers;

D. List of Project References;

E. Required Bidder Qualification Statement with Supporting Data.

ARTICLE 8 – DEFINED TERMS

8.01 Terms used in this Bid with initial capital letters have meanings stated in Sections 00 21 13 "Instructions to Bidders," and 00 52 20 "Contract for Construction."

ARTICLE 9 – BID SUBMITTAL

BIDDER: *[Indicate correct name of bidding entity]*

CHAMPION TANK SERVICES LLC

By:*[Signature]* Robert Cox

[Printed name] Robert Cox, President

If Bidder is a corporation, limited liability company, partnership, or joint venture, attach evidence of authority to sign.

Attest:*[Signature]* Becky Cox

[Printed name] Becky Cox

SECTION 00 45 13 - BIDDER'S QUALIFICATIONS STATEMENT

INFORMATION SUPPLIED IS CONFIDENTIAL TO EXTENT PERMITTED BY LAWS AND REGULATIONS
All questions must be answered and data given clear and comprehensive. If necessary, questions may be answered on separate attached sheets. Bidder may submit any additional information.

1. SUBMITTED BY:

Official Name of Firm: Champion Tank Services LLC

Address: 39341 Little Mo Road

Clitherall, MN 56524

2. SUBMITTED TO: Town of Ransom Canyon

3. SUBMITTED FOR:

Owner: Town of Ransom Canyon

Project Name: Town of Ransom Canyon Water System Improvements,

Elevated and West Ground Storage Tank Rehabilitation

TYPE OF WORK: Elevated and West Ground Storage Tank Rehabilitation

4. CONTRACTOR'S CONTACT INFORMATION

Contact Person: Robert Cox

Title: President

Phone: 612-845-5327

Email: bcox@champion-tank.com

5. AFFILIATED COMPANIES:

Name:

Address:

☐ JOINT VENTURE

Sate of Organization: _____

Date of Organization: _____

Form of Organization: _____

Joint Venture Managing Partner

- Name: _____
- Address: _____

Joint Venture Managing Partner

- Name: _____
- Address: _____

Joint Venture Managing Partner

- Name: _____
- Address: _____

7. LICENSING

Jurisdiction: _____

Type of License: _____

License Number: _____

Jurisdiction: _____

Type of License: _____

License Number: _____

11. CONSTRUCTION EXPERIENCE:

Current Experience: List on **Schedule A**, all uncompleted projects currently under contract. If Joint Venture, list each participant's projects separately.

Previous Experience: List on **Schedule B**, all projects completed within the last five years. If Joint Venture list each participant's projects separately.

Has firm listed in Section 1 ever failed to complete a construction contract awarded? ☐YES ☒NO
If YES, attach details including Project Owner's contact information.

Has any Corporate Officer, Partner, Joint Venture participant, or Proprietor ever failed to complete a construction contract awarded in their name or when acting as a principal of another entity?
☐YES ☒NO
If YES, attach details including Project Owner's contact information.

Are there any judgments, claims, disputes, pending litigation, or outstanding litigation involving the firm listed in Section 1, any officers, or any partners (if partnership or any individual entities if a joint venture)?
☐YES ☒ NO If YES, attach details including Project Owner's contact information.

12. EQUIPMENT:

List on **Schedule C**, all pieces of major equipment available for use on Owner's Project.

I hereby certify information submitted herewith, including any attachments, is true to the best of my knowledge and belief.

NAME OF ORGANIZATION: Champion Tank Services LLC

BY: Robert Cox

TITLE: Robert Cox, President

DATED: October 22, 2021

NOTARY ATTEST:

SUBSCRIBED AND SWORN TO BEFORE ME
THIS 22d DAY OF October, 2021

NOTARY PUBLIC - STATE OF MN

MY COMMISSION EXPIRES: 1-31-2022

ANDIE R COX
Notary Public
State of Minnesota
My Commission Expires
January 31, 2022

REQUIRED ATTACHMENTS

1. Schedule A (Current Experience).
2. Schedule B (Previous Experience).
3. Schedule C (Major Equipment).
4. Audited balance sheet for each of the last three years for firm named in Section 1.
5. Evidence of authority for individuals listed in Section 7 to bind organization to an agreement.
6. Resumes of officers and key individuals (including Safety Officer) of firm named in Section 1.
7. Additional items as pertinent.

SCHEDULE B

PREVIOUS EXPERIENCE (Include ALL Projects Completed within last 5 years)

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
SEE ATTACHED REFERENCE LIST	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

SCHEDULE C
LIST OF MAJOR EQUIPMENT AVAILABLE

ITEM	PURCHASE DATE	CONDITION	ACQUIRED VALUE
SEE ATTACHED EQUIPMENT LIST			

CHAMPION TANK SERVICES

REFERENCE LIST

Location and Description of Work	Owner	Contract Amount	Date Completed
Riser pipe replacement and interior recoating of (2) 500,000 gallon elevated water tanks	Base Utilities / Grand Forks (ND) Air Force Base	$372,200	September 2021
Clean and paint 3.0 MG concrete tank	City of Midlothian, TX	$ 74,000	April 2021
Riser replacement and repainting of 100,000 gallon tank	County of El Paso, TX	$ 542,000	October 2020
Complete sandblasting and painting of 500,000 gallon hydropillar	City of Chisago City, MN	$ 625,000	September 2020
Powerwashing, sandblasting and painting of 250,000 gallon elevated water tank	City of Buffalo, MN	$ 161,000	September 2020
Sandblasting and painting of 50,000 gallon elevated water tank	Village of Plainfield, WI	$ 131,670	August 2020
Sandblasting and painting of 250,000 and 350,000 gallon elevated water tanks	Bell County WCID No. 1 (Killeen, TX)	$ 213,400	March 2020
Sandblasting and painting of (2) 1.0 MG ground storage tanks	City of Northfield, MN	$ 629,000	November 2019
Complete interior sandblast and paint of 3.0 MG reservoir	City of Bloomington, MN	$ 549,350	August 2019
Complete interior/exterior sandblast and paint of 3.0 MG ground storage tank	City of Minnetonka, MN	$1,089,000	May 2019
Complete interior/exterior sandblast and paint of 250,000 gallon elevated water tank	City of Lake Crystal, MN	$ 341,800	August 2018
250,000 gallon water tower rehabilitation	City of Mapleton, MN	$ 232,875	June 2018
Interior/exterior sandblast and painting of 1.0 MG hydropillar	City of Jamestown, ND	$ 487,375	November 2017
Interior/exterior rehabilitation of 1.0 MG elevated water tank	City of Sioux City, IA	$ 453,000	August 2017

Robert Cox

President
Champion Tank Services, LLC
39341 Little Mo Road
Clitherall, MN 56524

Email: bcox@champion-tank.com
Phone: (612) 845-5327

Robert Cox has worked as an estimator and project manager in the industrial coatings industry for the past 27 years. He has extensive experience in project administration/management for large municipal and government tank rehabilitation projects. His responsibilities include reviewing job specifications, estimating, preparing proposals and bids, administering contracts and negotiating subcontracts. He has worked closely with owners, engineers and subcontractors to ensure compliance with project specifications and successful completion of complex water tank projects.

Bob possesses an in-depth knowledge of surface preparation techniques and the application of specialty coatings for structural steel, elevated and ground storage tanks, petroleum tanks and process tanks.

Prior to his employment in the coatings industry, Bob worked for 5 years in the tank manufacturing industry which has proven to be a valuable asset to him in his current position.

WORK EXPERIENCE

Champion Tank Services Clitherall, MN	**Owner / President** 2017 – present
Champion Coatings Savage, MN	**Co-Owner / Vice President** 2000 – 2017
TMI Coatings Eagan, MN	**Estimator / Project Manager** 1994 – 2000
Brown Minneapolis Tank Eagan, MN	**Estimator** 1989 - 1994

Q3. Will the owner require a business license or any permits for the project?
A3. No.

Q4. Can we work 7 days a week?
A4. No, however permission can be requested to the Owner to work weekends. That decision is solely up to the City of Ransom Canyon.

Q5. Can we get a copy of the last inspection report for reach tank?
A5. See inspection reports for the West GST and EST as made part of this Addendum.

Q6. Can you confirm that the ground storage tank does not have any antennas?
A6. No antennas on either tank and an updated Bid Form has been made part of this Addendum. All antennas that were on the EST have already been removed in preparation of this rehabilitation project.

Q7. Will the elevated tank be the only tank getting a logo? How many?
A7. Yes, one logo on the EST only. No logos on the GST.

Q8. What year was both tanks built?
A8. The EST was approximately built in 2006; the West GST was built in 1968.

Q9. What is the height and diameter of the GST?
A9. Diameter is approximately 25'-26'. Height is approximately 27'-28'.

Q10. Can both tanks be worked on at the same time?
A10. Yes, for a short time.

Q11. What are the cables and antennas that we are to remove and reinstall? Who do they belong too?
A11. All antennas have already been removed. Cables for power to the obstruction lights on the EST must be reinstalled with the uni-struts as shown on plans.

Q12. I see the site plan shows a new GST. I assume this is for reference only and not part of the project?
A12. Yes, reference only. This tank was just constructed in Summer 2021.

Q13. Can you provide the capacity (gallons) of both tanks?
A13. Both tanks are 100,000 gallons

Q14. Can the tanks be out of service simultaneously?
A14. Yes, for a short time.

Q15. When do you want the work to start?
A15. To be determined once bid is awarded. City wants to award/construct as soon as possible following the bid opening.

Q16. Who will be doing the inspections? Will it be hold point or full time?
A16. We'll have an RPR out there essentially full-time during the blasting/coating phase who will perform all the blasting and coating inspection (mil thickness, etc.).

AGENDA ITEM 9:

Fire Truck Financing

RESOLUTION #__R-121421_____

A RESOLUTION REGARDING A FINANCING AGREEMENT FOR THE PURPOSE OF PROCURING FIRETRUCK AND RELATED EQUIPMENT.

WHEREAS, Town of Ransom Canyon desires to enter into a certain Financing Agreement, by and between Government Capital Corporation and the Town of Ransom Canyon, for the purpose of financing Firetruck and related equipment. The Town of Ransom Canyon desires to designate the Town Administrator, as an authorized signer of the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF RANSOM CANYON:

Section 1. That the Town of Ransom Canyon enters into a Financing Agreement with Government Capital Corporation for the purpose of procuring Firetruck and related equipment.

Section 2. That the Town of Ransom Canyon designates the Town Administrator, as an authorized signer of the Financing Agreement, by and between the Town of Ransom Canyon and Government Capital Corporation.

Section 3. That should the need arise, if applicable, the Town will use loan proceeds for reimbursement of expenditures related to the Property, within the meaning of Treasury Regulation § 1.150-2, as promulgated under the Internal Revenue Code of 1986, as amended

This Resolution has been PASSED upon Motion made by Council Member_____, seconded by Council Member _____ by a vote of _____ to _____ and is effective this __December 14, 2021_____, 2021.

Town of Ransom Canyon	Witness Signature
X Mayor Signature	X Town Secretary Signature
Printed Name: Title: Mayor	Printed Name: Title: Town Secretary

MUNICIPAL LEASE-PURCHASE AGREEMENT

THIS MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (hereafter referred to as "Agreement") dated as of **«AgreementContract_Date»**, by and between **«Lessor_Name»**, a «Lessor_State» corporation (herein referred to as "Lessor"), and **«Lessee»**, a political subdivision or agency of the State of «Lessee_State» (hereinafter referred to as "Lessee").

WITNESSETH: In consideration of the mutual covenants and conditions hereinafter set forth, the parties hereto agree as follows:

1. Term and Payments. Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the property described in Exhibit A hereto (hereinafter, with all replacement parts, substitutions, proceeds, increases, additions, accessions, repairs and accessories incorporated therein or affixed thereto, referred to as the "Property") for the amounts to be paid in the sums (the "Lease Payments") and on the dates (the "Lease Payment Dates") set forth in Exhibit B hereto. Except as specifically provided in Section 2 hereof, the obligation of the Lessee to make the Lease Payments called for in Exhibit B hereto shall be absolute and unconditional in all events and shall not be subject to any set-off, defense, counterclaim or recoupment for any reason. The term of the lease hereunder shall commence upon the dated date of the lease and shall continue until the end of the Lessee's current fiscal period and thereafter for such additional fiscal periods as are necessary to complete the anticipated total lease term as set forth in Exhibit B, unless earlier terminated as provided herein.

2. Renewal and Non-Appropriation. Lessee agrees that it will take all necessary steps and make timely requests for the appropriation of funds to make all Lease Payments called for under Exhibit B, and use its best efforts and take all steps to cause such appropriations to be made. In the event that ***(i)*** funds for the succeeding fiscal period cannot be obtained, ***(ii)***Lessee has exhausted all legally available means for making payment called for under this Agreement, ***(iii)*** Lessee has invoked and diligently pursued all legal procedures by which payment called for under this agreement may be made, ***(iv)*** such failure to obtain funds has not resulted from any act or failure to act of Lessee, ***(v)*** Lessee has not acquired, and has no intent to acquire during the subsequent fiscal period, items of property having functions similar to those of the Property or which provide similar benefits to Lessee, and ***(vi)*** no funds have been appropriated for the acquisition of such property, Lessee may terminate this Agreement at the end of any fiscal period during the payment schedule set forth in Exhibit B by giving notice to Lessor or its successors at least sixty (60) days prior to the first day of such fiscal period for which appropriations cannot be made. Such failure to obtain proper appropriation and approval of the full amount of funds necessary to make required payments hereunder during any fiscal period subsequent to the current fiscal period shall terminate all Lessee's right, title and interest in and obligations under this Agreement and to all the Property, effective on the last day of the last fiscal period for which appropriation or approval was properly obtained.

3. Taxes. In addition to the Lease Payments to be made pursuant to Section 1 hereof, Lessee agrees to indemnify and hold Lessor harmless from and against and to pay Lessor, as additional rent, on demand, an amount equal to all licenses, assessments, sales, use, real or personal property, gross receipts or other taxes, levies, imposts, duties or charges, if any, together with any penalties, fines, or interest thereon imposed against or on Lessor, Lessee or the Property by any governmental authority upon or with respect to the Property or the purchase, ownership, rental, possession, operation, return or sale of, or receipt of payments for, the Property, except any Federal or State income taxes, if any, payable by Lessor. Lessee may contest any such taxes prior to payment provided such contest does not involve any risk of sale, forfeiture or loss of the Property or any interest therein.

4. Lessee's Covenants and Representations. Lessee covenants and represents as follows:

(a) Lessee represents, and will provide an opinion of its counsel to the effect that, it has full power and authority to enter into this Agreement which has been duly authorized, executed, and delivered by Lessee and is a valid and binding obligation of Lessee enforceable in accordance with its terms, and all requirements for execution, delivery and performance of this Agreement have been, or will be, complied with in a timely manner;

(b) All Payments hereunder have been, and will be, duly authorized and paid when due out of funds then on hand and legally available for such purposes; Lessee will, to the extent permitted by State law and other terms and conditions of this Agreement, include in its budget for each successive fiscal period during the term of this Agreement a sufficient amount to permit Lessee to discharge all of its obligations hereunder, and Lessee has budgeted and available for the current fiscal period sufficient funds to comply with its obligations hereunder;

(c) There are no pending or threatened lawsuits or administrative or other proceedings contesting the authority for, authorization of performance of, or expenditure of funds pursuant to, this Agreement;

(d) Information supplied and statements made by Lessee in any financial statement or current budget prior to or contemporaneously with the Agreement are true and correct;

(e) Lessee has an immediate need for, and expects to make immediate use of, substantially all the Property, which need is not temporary or expected to diminish in the foreseeable future; specifically Lessee will not give priority or parity in the appropriation of funds for the acquisition or use of any additional property for purposes or functions similar to those of the Property.

(f) There are no circumstances presently affecting the Lessee that could reasonably be expected to alter its foreseeable need for the Property or adversely affect its ability or willingness to budget funds for the payment of sums due hereunder; and

(g) Lessee's right to terminate this Agreement as specified in Section 2 hereof was not an independently bargained for consideration, but was included solely for the purpose of complying with the requirements of the laws of the State in which Lessee is located.

(h) No lease, rental agreement, lease-purchase agreement, payment agreement or contract for purchase to which Lessee has been a party at any time during the past ten (10) years has been terminated by Lessee as a result of insufficient funds being appropriated in any Fiscal Year. No event has occurred which would constitute an event of default under any debt, revenue bond or obligation which Lessee has issued during the past ten (10) years.

(i) Lessee will pay the Lease Payments due by check, wire transfer, or ACH only.

5. Use and Licenses. Lessee shall pay and discharge all operating expenses and shall cause the Property to be operated by competent persons only. Lessee shall use the Property only for its proper purposes and will not install, use, operate or maintain the Property improperly, carelessly, or in violation of any applicable law, ordinance, rule or regulation of any governmental authority, or in a manner contrary to the nature of the Property or the use contemplated by its manufacturer. Lessee shall keep the property at the location stated on the Certificate of Acceptance executed by Lessee upon delivery of the Property until Lessor, in writing, permits its removal, and the Property shall be used solely in the conduct of the Lessee's operations. Lessee shall obtain, at its expense, all registrations, permits and licenses, if any, required by law for the installation and operation of the Property. If applicable, any license plates used on the Property shall be issued in the name of the Lessee. If a certificate of title is issuable with respect to the Property, it shall be delivered to the Lessor showing the interest of the Lessor.

6. Maintenance. Lessor shall not be obligated to make any repairs or replacements. At its own expense, Lessee shall service, repair and maintain the Property in as good condition, repair, appearance and working order as when delivered to Lessee hereunder, ordinary wear and tear from proper use alone excepted, and shall replace any and all parts thereof which may from time to time become worn out, lost, stolen, destroyed, or damaged beyond repair or rendered unfit for intended use, for any reason whatsoever, all of which replacements shall be free and clear of all liens, encumbrances and claims of others and shall become part of the Property and subject to this Agreement. Lessor may, at its option, discharge such costs, expenses and insurance premiums necessary for the repair, maintenance and preservation of the Property, and all sums so expended shall be due from Lessee in addition to rental payments hereunder.

7. Alterations.

(a) Lessee may, at its own expense, install or place in or on, or attach or affix to, the Property such equipment or accessories as may be necessary or convenient to use the Property for its intended purposes provided that such equipment or accessories do not impair the value or utility of the Property. All such equipment and accessories shall be removed by Lessee upon termination of this Agreement, provided that any resulting damage shall be repaired at Lessee's expense. Any such equipment or accessories not removed shall become the property of Lessor.

(b) Without the written consent of Lessor, Lessee shall not make any other alterations, modifications or improvements to the Property except as required or permitted hereunder. Any other alterations, modifications or improvements to the Property shall immediately become part of the Property, subject to the provisions hereof. Without the prior written consent of Lessor, Lessee shall not affix or attach any of the Property to any real property. The Property shall remain personal property regardless of whether it becomes affixed or attached to real property or permanently rests upon any real property or any improvement thereon.

8. Liens. Lessee shall not directly or indirectly create, incur, assume or suffer to exist any mortgage, security interest, pledge, lien, charge, encumbrance or claim on or with respect to the Property, title thereto or any interest therein, except the respective rights of Lessor and Lessee hereunder.

9. Damage to or Destruction of Property. Lessee shall bear the entire risk of loss, damage, theft or destruction of the Property from any and every cause whatsoever, and no loss, damage, destruction or other event shall release Lessee from the obligation to pay the full amount of the rental payments or from any other obligation under this Agreement. In the event of damage to any item of the Property, Lessee will immediately place the same in good repair, with the proceeds of any insurance recovery applied to the cost of such repair. If Lessor determines that any item of Property is lost, stolen, destroyed or damaged beyond repair, Lessee, at the option of Lessee, will either **(a)** replace the same with like property in good repair or **(b)** on the next Lease Payment Date, pay Lessor ***(i)*** all amounts then owed by Lessee to Lessor under this Agreement, including the Lease Payment due on such date, and ***(ii)*** an amount equal to the applicable Option to Purchase Value set forth in Exhibit B.

10. Insurance. Lessee shall either be self-insured with regard to the Property or shall purchase and maintain insurance with regard to the Property. Lessee shall indicate on each Certificate of Acceptance executed in relation to this Agreement its election to be self-insured or company insured with regard to the Property listed on that Certificate of Acceptance. Whether Lessee is self-insured or company insured, Lessee shall, for the term of this Agreement, at its own expense, provide comprehensive liability insurance with respect to the Property, insuring against such risks, and such amounts as are customary for lessees of property of a character similar to the Property. In addition, Lessee shall, for the term of this Agreement, at its own expense, provide casualty insurance with respect to the Property, insuring against customary risks, coverage at all times not less than the amount of the unpaid principal portion of the Lease Payments required to be made pursuant to Section 1 as of the last preceding Payment Date specified in Exhibit B on which a Lease Payment was made. If insurance policies are provided with respect to the Property, all insurance policies shall be with insurers authorized to do business in the State where the Property is located and shall name both Lessor and Lessee as insureds as their respective interest may appear. Insurance proceeds from casualty losses shall be payable solely to the Lessor, subject to the provisions of Section 9. Lessee shall, upon request, deliver to Lessor evidence of the required coverages together with premium receipts, and each insurer shall agree to give Lessor written notice of non-payment of any premium due and ten (10) days notice prior to cancellation or alteration of any such policy. Lessee shall also carry and require any other person or entity working on, in or about the Property to carry workmen's compensation insurance covering employees on, in or about the Property. In the event Lessee fails, for any reason, to comply with the requirements of this Section, Lessee shall indemnify, save harmless and, at Lessee's sole expense, defend Lessor and its agents, employees, officers and directors and the Property against all risk of loss not covered by insurance.

11. Indemnification. Lessee shall indemnify, to the extent permitted by law, and save harmless, Lessor and its agents, employees, officers and directors from and, at Lessee's expense, defend Lessor and its agents, employees, officers and directors against all liability, obligations, losses, damages, penalties, claims, actions, costs and expenses (including but not limited to reasonable attorneys' fees) of whatsoever kind or nature which in any way relate to or arise out of this Agreement or the ownership, rental, possession, operation, condition, sale or return of the Property. All amounts which become due from Lessee under this Section 11 shall be credited with any amounts received by the Lessor from insurance provided by the Lessee and shall be payable by Lessee within thirty (30) days following demand therefor by Lessor and shall survive the termination or expiration of this Agreement.

12. No Warranty. ALL WARRANTIES, PROMISES AND SERVICE AGREEMENTS, IF ANY, RELATING TO THE PROPERTY THAT THE MANUFACTURERS OR THE PARTY WHO SUPPLIED THE PROPERTY TO LESSOR (THE "VENDOR") HAVE MADE TO LESSOR IN CONNECTION WITH OR AS PART OF THE CONTRACT BY WHICH LESSOR ACQUIRED THE PROPERTY ARE HEREBY ASSIGNED TO LESSEE. Lessee may communicate with Vendor and receive an accurate and complete statement of all such warranties, promises and service agreements, if any. All claims or actions on any warranty so assigned shall be made or prosecuted by Lessee, at its sole expense, upon prior written notice to Lessor. Lessor may, but shall have no obligation whatsoever to participate in such claim or action on such warranty, at Lessor's expense. Any recovery under such a warranty shall be made payable jointly to Lessee and Lessor. Lessee acknowledges that Lessee has selected the Vendor and that Lessee has directed Lessor to acquire the Property from Vendor in connection with this Agreement. Lessee further acknowledges that this Agreement is a "Finance Lease" within the meaning of the Uniform Commercial Code and that Lessee is entitled to the Vendor's warranties and promises described above, if any. LESSOR HAS MADE AND MAKES NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, AND ASSUMES NO OBLIGATION WITH RESPECT TO THE TITLE, MERCHANTABILITY, CONDITION, QUALITY OR FITNESS OF THE PROPERTY DESCRIBED IN EXHIBIT A FOR ANY PARTICULAR PURPOSE OR THE CONFORMITY OF THE PROPERTY TO ANY SPECIFICATION OR PURCHASE ORDER, OR AS TO THE PROPERTY'S DESIGN, DELIVERY, INSTALLATION OR OPERATION. All such risks shall be borne by Lessee without in any way excusing Lessee from its obligations under this Agreement, and Lessor shall not be liable to Lessee for any damages on account of such risks.

13. Option to Purchase. Provided Lessee has complied with the terms and conditions of this Agreement, Lessee shall have the option to purchase not less than all of the Property which is then subject to this Agreement, "as is" at the payment date, for the Option to Purchase Values set forth in Exhibit B by giving written notice to Lessor not less than sixty (60) days prior to the date specified in Exhibit B for the exercise of such option; provided that upon Lessee's timely payment of all Lease Payments specified in Exhibit B, Lessee shall be deemed to have properly exercised its option to purchase the Property and shall be deemed to have acquired all of Lessor's right, title and interest in and to the Property, free of any lien, encumbrance or security interest except such liens, encumbrances or security interest as may be created, or permitted and not discharged, by Lessee but without other warranties. Payment of the applicable Option to Purchase Value shall occur on the applicable Lease Payment Date specified in Exhibit B hereto, at which time Lessor shall, unless not required hereunder, deliver to Lessee a quitclaim bill of sale transferring Lessor's interest in the Property to Lessee free from any lien, encumbrance or security interest except such as may be created, or permitted and not discharged, by Lessee but without other warranties. Upon Lessee's actual or constructive payment of the Option to Purchase Value and Lessor's actual or constructive delivery of a quitclaim bill of sale covering the Property, this Agreement shall terminate except as to obligations or liabilities accruing hereunder prior to such termination.

14. Default and Lessor's Remedies.

(a) The occurrence of one or more of the following events shall constitute an Event of Default, whether occurring voluntarily or involuntarily, by operation of law or pursuant to any order of any court or governmental agency:

(1) Lessee fails to make any payment hereunder when due or within ten (10) days thereafter;

(2) Lessee fails to comply with any other covenant, condition or agreement of Lessee hereunder for a period of the ten (10) days after notice thereof;

(3) Any representation or warranty made by Lessee hereunder shall be untrue in any material respect as of the date made;

(4) Lessee makes, permits or suffers any unauthorized assignment, transfer or other disposition of this Agreement or any interest herein, or any part of the Property or any interest therein; or

(5) Lessee becomes insolvent; or admits in writing its inability to pay its debts as they mature; or applies for, consents to or acquiesces in the appointment of a trustee, receiver or custodian for the Lessee or a substantial part of its property; or, in the absence of such application, consent or acquiescence, a trustee, receiver or custodian is appointed for Lessee or a substantial part of its property and is not discharged within sixty (60) days; or any bankruptcy, reorganization, debt arrangement, moratorium, or any proceeding under any bankruptcy or insolvency law, or any dissolution or liquidation proceeding is instituted by or against Lessee and, if instituted against Lessee, is consented to or acquiesced in by Lessee or is not dismissed within sixty (60) days.

(b) Upon the occurrence of any Event of Default specified herein, Lessor may, at its sole discretion, exercise any or all of the following remedies:

(1) Enforce this Agreement by appropriate action to collect amounts due or to become due hereunder, by acceleration of otherwise, or to cause Lessee to perform its other obligations hereunder in which event Lessee shall be liable for all costs and expenses incurred by Lessor;

(2) Take possession of the Property, without demand or notice and without court order or any process of law, and remove and relet the same for Lessee's account, in which event Lessee waives any and all damages resulting there from and shall be liable for all costs and expenses incurred by Lessor in connection therewith and the difference, if any, between the amounts to be paid pursuant to Section 1 hereof and the amounts received and to be received by Lessor in connection with any such reletting;

(3) Terminate this Agreement and repossess the Property, in which event Lessee shall be liable for any amounts payable hereunder through the date of such termination and all costs and expenses incurred by Lessor in connection therewith;

(4) Sell the Property or any portion thereof for Lessor's account at public or private sale, for cash or credit, without demand or notice to Lessee of Lessor's intention to do so, or relet the Property for a term and a rental which may be equal to, greater than or less than the rental and term provided herein. If the proceeds from any such sale or rental payments received under a new agreement made for the periods prior to the expiration of this Agreement are less than the sum of ***(i)*** the costs of such repossession, sale, relocation, storage, reconditioning, reletting and reinstallation (including but not limited to reasonable attorneys' fees), ***(ii)*** the unpaid principal balance derived from Exhibit B as of the last preceding Lease Payment Date specified in Exhibit B, and ***(iii)*** any past due amounts hereunder (plus interest on such unpaid principal balance at the rate specified in Section 19 hereof, prorated to the date of such sale), all of which shall be paid to Lessor, Lessor shall retain all such proceeds and Lessee shall remain liable for any deficiency; or

(5) Pursue and exercise any other remedy available at law or in equity, in which event Lessee shall be liable for any and all costs and expenses incurred by Lessor in connection therewith. "Costs and expenses," as that term is used in this Section 14, shall mean, to the extent allowed by law: ***(i)*** reasonable attorneys' fees if this Agreement is referred for collection to an attorney not a salaried employee of Lessor or the holder of this Agreement; ***(ii)*** court costs and disbursements including such costs in the event of any action necessary to secure possession of the Property; and ***(iii)*** actual and reasonable out-of-pocket expenses incurred in connection with any repossession or foreclosure, including costs of storing, reconditioning and reselling the Property, subject to the standards of good faith and commercial reasonableness set by the applicable Uniform Commercial Code. Lessee waives all rights under all exemption laws.

(6) Under no circumstances shall Lessee be liable under this subsection 14 (b) for any amount in excess of the sum appropriated pursuant to Section 1 hereof for the previous and current fiscal years, less all amounts previously due and paid during such previous and current fiscal years from amounts so appropriated.

15. Termination. Unless Lessee has properly exercised its option to purchase pursuant to Section 13 hereof, Lessee shall, upon the expiration of the term of this Agreement or any earlier termination hereof pursuant to the terms of this Agreement, deliver the Property to Lessor unencumbered and in at least as good condition and repair as when delivered to Lessee, ordinary wear and tear resulting from proper use alone excepted, by loading the Property, at Lessee's sole expense, on such carrier, or delivering the Property to such location, as Lessor shall provide or designate at or within a reasonable distance from the general location of the Property. If Lessee fails to deliver the Property to Lessor, as provided in this Section 15, on or before the date of termination of this Agreement, Lessee shall pay to Lessor upon demand, for the hold-over period, a portion of the total payment for the applicable period as set forth in Exhibit B prorated from the date of termination of this Agreement to the date Lessee either redelivers the Property to Lessor or Lessor repossesses the Property. Lessee hereby waives any right which it now has or which might be acquired or conferred upon it by any law or order of any court or other governmental authority to terminate this Agreement or its obligations hereunder, except in accordance with the express provisions hereof.

16. Assignment. Without Lessor's prior written consent, Lessee will not either ***(i)*** assign, transfer, pledge, hypothecate, grant any security interest in or otherwise dispose of this Agreement or the Property or any interest in this Agreement or the Property; or ***(ii)*** sublet or lend the Property or permit it to be used by anyone other than Lessee or Lessee's employees. Lessor may assign its rights, title and interest in and to this Agreement, the Property and any other documents executed with respect to this Agreement and/or grant or assign a security interest in this Agreement and the Property, in whole or in part. Any such assignees shall have all of the rights of Lessor under this Agreement. Subject to the foregoing, this Agreement inures to the benefit of and is binding upon the heirs, executors, administrators, successors and assigns of the parties hereto. No assignment or reassignment of any of Lessor's rights, title or interest in this Agreement or the Property shall be effective with regard to Lessee unless and until Lessee shall have received a copy of the document by which the assignment or reassignment is made, disclosing the name and address of such assignee. No further action will be required by Lessor or by Lessee to evidence the assignment. During the term of this Agreement, Lessee shall keep a complete and accurate record of all such assignments in form necessary to comply with the United States Internal Revenue Code of 1986, Section 149 (a), and the regulations, proposed or existing, from time to time promulgated thereunder.

17. Personal Property. The Property is and shall at all times be and remain personal property.

18. Title. Upon acceptance of the Property by Lessee hereunder, Lessee shall have title to the Property during the term of this Agreement; however, in the event of ***(i)*** an Event of Default hereunder and for so long as such Event of Default is continuing, or ***(ii)*** termination of this Agreement pursuant to the provisions of Section 2 hereof, title shall be reverted immediately in and shall revert to Lessor free of any right, title or interest of Lessee unless Lessor elects otherwise.

19. Lessor's Right to Perform for Lessee. If Lessee fails to make any payment or perform or comply with any of its covenants or obligations hereunder, Lessor may, but shall not be required to, make such payment or perform or comply with such covenants and obligations on behalf of Lessee, and the amount of any such payment and the expenses (including but not limited to reasonable attorneys' fees) incurred by Lessor in performing or complying with such covenants and obligations, as the case may be, together with interest thereon at the highest lawful rate, shall be payable by Lessee upon demand.

20. Interest on Default. If Lessee fails to pay any Lease Payment specified in Section 1 hereof within ten (10) days after the due date thereof, Lessee shall pay to Lessor interest on such delinquent payment from the due date until paid at the highest lawful rate.

21. Notices. Any notices to be given or to be served upon any party hereto in connection with this Agreement must be in writing and may be given by certified or registered mail, and shall be deemed to have been given and received forty-eight (48) hours after a registered or certified letter containing such notice, postage prepaid, is deposited in the United States mail, and if given otherwise shall be deemed to have been given when delivered to and received by the party to whom it is addressed. Such notice shall be given to the parties at their respective addresses designated on the signature page of this Agreement or at such other address as either party may hereafter designate.

22. Security Interest. As security for Lessee's covenants and obligations hereunder, Lessee hereby grants to Lessor, and its successors, a security interest in the Property, all accessions thereto and proceeds therefrom, and, in addition to Lessor's rights hereunder, all of the rights and benefits of a secured party under the Uniform Commercial Code as in effect from time to time hereafter in the State in which the Property is located or any other State which may have jurisdiction over the Property. Lessee agrees to execute, acknowledge and deliver to Lessor in recordable form upon request financing statements or any other instruments with respect to the Property or this Agreement considered necessary or desirable by Lessor to perfect and continue the security interest granted herein in accordance with the laws of the applicable jurisdiction. Lessee hereby authorizes Lessor or its agent/assigns to sign and execute on its behalf, any and all necessary UCC-1 forms to perfect the Purchase Money Security interest herein granted to Lessor.

23. Tax Exemption. Lessee certifies that it does reasonably anticipate that not more than $10,000,000 of "qualified tax-exempt obligations" as that term is defined in Section 265 (b) 3 (D) of the Internal Revenue Code of 1986 ("the Code"), will be issued by it and any subordinate entities during «Issue_Year». Further, Lessee designates this issue as comprising a portion of the $10 million in aggregate issues to be designated as "qualified tax exempt obligations" eligible for the exception contained in Section 265 (b) 3 (D) of the Code allowing for an exception to the general rule of the Code which provides for a total disallowance of a deduction for interest expense allocable to the carrying of tax exempt obligations.

24. Continuing Disclosure. Specifically and without limitation, Lessee agrees to provide audited financial statements, prepared by a certified public accountant not later than six (6) months after and as of the end of each fiscal year. Periodic financial statement shall include a combined balance sheet as of the end of each such period, and a combined statement of revenues, expenditures and changes in fund balances, from the beginning of the then fiscal year to the end of such period certified as correct by one of Lessee's authorized agents. If Lessee has subsidiaries, the financial statements required will be provided on a consolidated and consolidation basis.

25. Miscellaneous.

(a) Lessee shall, whenever requested, advise Lessor of the exact location and condition of the Property and shall give the Lessor immediate notice of any attachment or other judicial process affecting the Property, and indemnify and save Lessor harmless from any loss or damage caused thereby. Lessor may, for the purpose of inspection at all reasonable times enter upon any job, building or place where the Property and the books and records of the Lessee with respect thereto are located.

(b) Lessee agrees to equitably adjust the payments payable under this Agreement if there is a determination for any reason that the interest payable pursuant to this Agreement (as incorporated within the schedule of payments) is not excludable from income in accordance with the Internal Revenue Code of 1986, as amended, such as to make Lessor and its assigns whole.

(c) Time is of the essence. No covenant or obligations hereunder to be performed by Lessee may be waived except by the written consent of Lessor, and a waiver of any such covenant or obligation or a forbearance to invoke any remedy on any occasion shall not constitute or be treated as a waiver of such covenant or obligation as to any other occasion and shall not preclude Lessor from invoking such remedy at any later time prior to Lessee's cure of the condition giving rise to such remedy. Lessor's rights hereunder are cumulative and not alternative.

(d) This Agreement shall be construed in accordance with, and governed by, the laws of the State in which the Property is located.

(e) This Agreement constitutes the entire agreement between the parties and shall not be modified, waived, discharged, terminated, amended, altered or changed in any respect except by a written document signed by both Lessor and Lessee.

(f) Any term or provision of this Agreement found to be prohibited by law or unenforceable shall be ineffective to the extent of such prohibition or unenforceability without, to the extent reasonably possible, invalidating the remainder of this Agreement.

(g) The Lessor hereunder shall have the right at any time or times, by notice to Lessee, to designate or appoint any person or entity to act as agent or trustee for Lessor for any purposes hereunder.

(h) All transportation charges shall be borne by Lessee. Lessee will immediately notify Lessor of any change occurring in or to the Property, of a change in Lessee's address, or in any fact or circumstance warranted or represented by Lessee to Lessor, or if any Event of Default occurs.

(i) Use of the neuter gender herein is for purposes of convenience only and shall be deemed to mean and include the masculine or feminine gender whenever and wherever appropriate.

(j) The captions set forth herein are for convenience of reference only and shall not define or limit any of the terms or provisions hereof.

(k) Except as otherwise provided herein, this Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, legal representatives, successors and assigns, where permitted by this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the _____ day of _____ in the year «Present_Year».

Lessor: «Lessor_Name»

_____
Authorized Signature
«Lessor_Address»
«Lessor_City_State_Zip»

Witness Signature:_____

Print Name: _____

Print Title: _____

Lessee: «Lessee»

_____
«Lessee_Authorized_Signer»,
«Lessee_Authorized_Signer_Title»
«Lessee_Physical_Address»
«Lessee_Physical_City_State_Zip»

Witness Signature:_____

Print Name: _____

Print Title:_____

EXHIBIT A

DESCRIPTION OF PROPERTY

MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (THE "AGREEMENT")
BY AND BETWEEN
Lessor, «Lessor_Name» and **Lessee,** «Lessee»
Dated as of «AgreementContract_Date»

QTY	DESCRIPTION
	«Lessee_Equipment»

PROPERTY LOCATION:
«Equipment_property_location»
«Equipment_Property_Location_address»
«Equipment_Property_Location_City_State_Z»

EXHIBIT B

>> SCHEDULE OF PAYMENTS & OPTION TO PURCHASE PRICE <<

MUNICIPAL LEASE-PURCHASE AGREEMENT No.«Deal_Number» (THE "AGREEMENT")
BY AND BETWEEN

Lessor: «Lessor_Name» and **Lessee:** «Lessee»

Schedule dated as of «AgreementContract_Date»

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	OPTION TO PURCHASE after pmt on this line

Interest Rate: _____ %

Accepted By Lessee: _____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

INCUMBENCY, INSURANCE, AND ESSENTIAL USE CERTIFICATES

MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (THE "AGREEMENT")
BY AND BETWEEN
Lessor, «Lessor_Name» and **Lessee,** «Lessee»
Dated as of «AgreementContract_Date»

I, «Lessee_Secretary», do hereby certify that I am the duly elected or appointed and acting «Lessee_Secretary_Title» (Keeper of the Records), of «Lessee», a political subdivision or agency duly organized and existing under the laws of the State of «Lessee_State», that I or my designee have custody of the records of such entity, and that, as of the date hereof, the individual(s) named below are the duly elected or appointed officer(s) of such entity holding the office(s) set forth opposite their respective name(s). I further certify that (i) the signature(s) set opposite their respective name(s) and title(s) are their true and authentic signature(s), and (ii) such officers have the authority on behalf of such entity to enter into that certain Municipal Lease-Purchase Agreement dated as of «AgreementContract_Date», between such entity and «Lessor_Name».

Name	Title	Signature
«Lessee_Authorized_Signer»	«Lessee_Authorized_Signer_Title»	_____

IN WITNESS WHEREOF, I have duly executed this certificate hereto this _____ day of _____, «Present_Year».

BY: _____
«Lessee_Secretary», «Lessee_Secretary_Title»

Lessee certifies that property and liability insurance, if applicable, have been secured in accordance with the Agreement and such coverage will be maintained in full force for the term of the Agreement. "Lessor or its Assigns" should be designated as loss payee until Lessee is notified, in writing, to substitute a new loss payee. **The following information is provided about insurance— (PLEASE FILL IN THE INFORMATION BELOW)**

INSURANCE COMPANY/AGENT'S NAME: _____

INSURANCE COMPANY ADDRESS: _____

PHONE NUMBER: _____

POLICY NUMBER: _____

I, «Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title», of «Lessee» ("Lessee"), hereby certify that the Property to be leased to the undersigned under the certain Lease Agreement, dated as of «AgreementContract_Date», between such entity and «Lessor_Name» ("Lessor"), will be used by the undersigned Lessee for the following purpose: **(PLEASE FILL OUT PRIMARY USE BELOW)**

PRIMARY USE-- _____

The undersigned hereby represents that the use of the Property is essential to its proper, efficient and economic operation.

IN WITNESS WHEREOF, I have set my hand this _____ day of_____, «Present_Year».

By Lessee:

_____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

For Lessee: «Lessee»

CERTIFICATE OF ACCEPTANCE

MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (THE "AGREEMENT")
BY AND BETWEEN
Lessor, «Lessor_Name» and **Lessee**, «Lessee»
Dated as of «AgreementContract_Date»

---

1. **ACCEPTANCE**: In accordance with the Agreement, Lessee hereby certifies that all of the Property described herein (i) has been received by Lessee, (ii) has been thoroughly examined and inspected to the complete satisfaction of Lessee, (iii) had been found by Lessee to be in good operating order, repair and condition, (iv) has been found to be of the size, design, quality, type and manufacture specified by Lessee, (v) has been found to be and is wholly suitable for Lessee's purposes, and (vi) is hereby unconditionally accepted by Lessee, in the condition received, for all purposes of this Agreement.

By Lessee:

_____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

For Lessee: «Lessee»

ACCEPTED on this the _____ day of _____, «Present_Year».

2. **PROPERTY**:

«EQUIPMENT_IN_CAPS», see attached Exhibit A.

3. **USE**: The primary use of the Property is as follows **(PLEASE FILL OUT PRIMARY USE BELOW)**

PRIMARY USE: _____

4. **PROPERTY LOCATION**:

«Equipment_property_location»
«Equipment_Property_Location_address»
«Equipment_Property_Location_City_State_Z»

5. **INVOICING**: Invoices shall be sent to the following address, including to whose attention invoices should be directed:

«Lessee»
«Send_Invoices_To»
«Lessee_Mailing_Address»
«Lessee_Mailing_City_State_Zip»

6. **INSURANCE**: Lessee certifies that property and liability insurance have been secured in accordance with the Agreement and such coverage will be maintained in force for the term of the Agreement. Lessor will be designated as loss payee until Lessee is notified, in writing, to substitute a new loss payee. **(PLEASE CONFIRM INSURANCE TYPE BELOW)**

_____ Company Insured _____ Election to self-insure (in accordance with Section 10 of the Agreement).

7. **MAINTENANCE**: In accordance with Section 6 of the Agreement, Lessee agrees to, at its own expense, service, repair and maintain the Property for the term of the Agreement as follows: **(PLEASE CONFIRM MAINTENANCE TYPE BELOW)**

_____ Maintenance Contract _____ Election to self-maintain

[to be retyped on letterhead of lessee's counsel]

«Lessor_Name»
Attention: Documentation Department
«Lessor_Address»
«Lessor_City_State_Zip»

RE: Municipal Lease-Purchase Agreement No.«Deal_Number» (the "Agreement")

Dear Lessor,

I have acted as Counsel to «Lessee» with respect to that certain Municipal Lease-Purchase Agreement No.«Deal_Number», by and between «Lessor_Name» as Lessor and «Lessee» as Lessee. I have reviewed the Agreement and such other documents, records and certificates of Lessee and appropriate public officials as I have deemed relevant and am of the opinion that:

1. The Lessee is a political subdivision or agency of the State of «Lessee_State» with the requisite power and authority to incur obligations, the interest on which is exempt from taxation by virtue of Section 103(a) of the Internal Revenue Code of 1986;

2. The execution, delivery and performance by the Lessee of the Agreement have been duly authorized by all necessary action on the part of the Lessee; and

3. The Agreement constitutes a legal, valid and binding obligation of the Lessee enforceable in accordance with its terms.

4. The above opinions may be relied upon by the Lessee, Lessor, or its Assigns.

Sincerely,

Attorney at Law

RESOLUTION

A RESOLUTION REGARDING A LEASE PURCHASE AGREEMENT FOR THE PURPOSE OF FINANCING ***"«EQUIPMENT_IN_CAPS»".***

WHEREAS, «Lessee» desires to enter into that certain Lease-Purchase Agreement No.«Deal_Number», by and between «Lessor_Name» and «Lessee», for the purpose of financing ***"«Lessee_Equipment»".*** The «Lessee_City_Town_District_VFD» desires to designate this Agreement as a "qualified tax exempt obligation" of the «Lessee_City_Town_District_VFD» for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended. The «Lessee» desires to designate «Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title», as an authorized signer of the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF THE «LESSEE_CAPS»:

Section 1. That the «Lessee_City_Town_District_VFD» enters into a Lease Purchase Agreement with «Lessor_Name» for the purpose of financing ***"«Lessee_Equipment»".***

Section 2. That the Lease Purchase Agreement No.«Deal_Number», by and between the «Lessee_City_Town_District_VFD» and «Lessor_Name» is designated by the «Lessee_City_Town_District_VFD» as a "qualified tax exempt obligation" for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended.

Section 3. That the «Lessee» designates «Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title», as an authorized signer of the Lease Purchase Agreement Number «Deal_Number», by and between the «Lessee» and «Lessor_Name».

Section 4. That should the need arise, if applicable, the «Lessee_City_Town_District_VFD» will use finance agreement proceeds for reimbursement of expenditures related to the Property, within the meaning of Treasury Regulation § 1.150-2, as promulgated under the Internal Revenue Code of 1986, as amended.

PASSED AND APPROVED by the Board of the «Lessee» in a meeting held on the _____day of _____, «Present_Year».

Lessee: «Lessee»

_____
«Lessee_Board_President»
«Lessee_President_Title»

Witness Signature

_____
«Lessee_Secretary»
«Lessee_Secretary_Title»

ESCROW AGREEMENT

MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (THE "AGREEMENT")
BY AND BETWEEN
Lessor, «Lessor_Name» and **Lessee,** «Lessee»
TAX ID #«Federal_TAX_ID» Dated as of «AgreementContract_Date»

THIS ESCROW AGREEMENT (the "Agreement") is made and entered into as of «AgreementContract_Date» ("Agreement Date"), by and among «Lessor_Name» ("Lessor"), «Lessee» ("Lessee") and _____ ("Agent").

W I T N E S S E T H:

WHEREAS, Lessor and Lessee have entered into a certain Municipal Lease-Purchase Agreement dated as of «AgreementContract_Date» (the "Lease"), pursuant to which the property more particularly described therein (the "Property") will be leased to the Lessee under the terms stated in the Lease;

WHEREAS, Lessor and Lessee desire to make funding arrangements for the acquisition of the Property, and Agent agrees to serve as escrow agent for such funding and acquisition;

NOW THEREFORE, in consideration of the mutual agreements and covenant herein contained and for other valuable consideration, the parties hereby agree as follows:

1. Agent shall undertake the duties and obligations of escrow agent as set forth in this Agreement. Agent shall not be deemed to be a party to the Lease.
2. Lessor has delivered to Agent the sum of $«Fund_to_Escrow» ("Escrow Amount") for deposit by Agent in the «Lessee» Escrow Account (the "Fund"). The Fund will be administered by Agent pursuant to the terms of this Agreement.
3. Deposits in the Fund shall be used to pay for the acquisition of the Property. The Property may be acquired as individual items or as groups of items. Agent shall make disbursements from the Fund in payment for the acquisition of each item or group of items of the Property promptly upon receipt of a properly executed Escrow Disbursement Request Form, in the form attached hereto as "Schedule 1", for that portion of the acquisition of the Property for which payment is requested. Upon full acquisition of an item or group of items of the Property, any remaining cost of such item or group of items shall be disbursed promptly by the Agent upon receipt of a properly executed Acceptance Certificate and a corresponding Escrow Disbursement Request Form in the form attached hereto as "Schedule 1", for that portion of the Property for which payment is requested. Payment by Agent shall be to the payee shown on the Escrow Disbursement Request Form.
4. Agent will invest the Fund, as specified by Lessor, in general obligations of the United States or in obligations fully insured by the United States or in certificates of deposit of a bank which is either fully insured by an agency of the federal government or fully collateralized by such federal or federally guaranteed obligations, or in no-load money market mutual funds registered with and regulated by the Securities and Exchange Commission that includes in their investment objectives the maintenance of a stable net asset value of $1 for each share, or Money Market Mutual Funds registered under the Investment Act of 1940. Agent will retain in the Fund all earnings from investment of the Fund until termination of the Fund pursuant to Section 5 hereof. Agent will be entitled to sell or redeem any such investments as necessary to make any distributions required under this Agreement and shall not be liable for any loss resulting from such sale or redemption. In the absence of written investment direction from the Lessor, the Agent shall in and reinvest the amounts in the Fund in Money Market Mutual Funds registered under the Investment Act of 1940.
5. Upon execution of one or more Acceptance Certificates by Lessee and payment of acquisition costs by Agent for all the Property (as confirmed in writing by the Lessor to the Escrow Agent), this Agreement and the Funds shall terminate, and Agent shall transfer to Lessor all remaining sums in the Fund. If not terminated earlier, this Agreement and the Fund shall terminate on «Escrow_Termination_Date» ("Termination Date"). In this latter event, interest accrued pursuant to investment of the Fund under the terms of Section 4 hereof and all remaining principal in the Fund shall be transferred by Agent to Lessor; Exhibit "A" attached to the Lease shall thereupon be revised to delete any non-acquired portions of the Property and to substitute an amended amortization payment schedule to reflect the reduced acquisition costs.
6. Lessor and Lessee may by written agreement between themselves remove the Agent, at any time and for any reason, and appoint a successor escrow agent. Such removal shall not be effective until thirty (30) days after written notice thereof if provided to Agent.
7. Agent may at any time and for any reason resign as escrow agent by giving written notice to Lessor and Lessee of its intention to resign and of the proposed date of resignation, which date shall be not less than thirty (30) days after giving Lessee and Lessor written notice of intent to resign, nor less than thirty (30) days after being appointed by Lessor and Lessee. Upon the effective date of any resignation, the Escrow Agent shall deliver all cash and other property in the Fund to a successor escrow agent designated by Lessor, and if no successor has been appointed, shall deliver all such cash and other property to the Lessor and all obligations of the Escrow Agent shall cease.
8. Agent shall have no obligation under the terms of this Agreement to make any disbursement except from the Fund. Agent makes no warranties or representations as to the Property or as to performance of the obligations of Lessor or Lessee under this Agreement or the Lease.
9. Agent shall be entitled to rely in good faith upon any documents signed by a party hereto and shall have no duty to investigate the veracity of such documents. Agent (i) may assume that any person giving notice pursuant to the terms hereof is authorized to do so and (ii) shall not be liable for good faith reliance thereon. Agent may consult with legal counsel in the event of any dispute or question as to the construction of any of the provisions hereof or its duties hereunder, and, to the extent it acts in good faith without gross negligence or willful misconduct, it shall be fully protected in acting in accordance with the opinion or instructions of such counsel. The Agent shall not be liable for any act done or step taken or omitted by it or any mistake of fact or law, except for its gross negligence or willful misconduct. The Lessor and Lessee jointly and severally agree to indemnify and save Agent harmless from all losses, costs, liabilities, actual damages, fees and expenses (including, but not limited to, reasonable attorney's fees and expenses) suffered or incurred by Agent arising from the performance of its obligations under this Agreement ("Acts"), except such Acts as arise from or attributable to the gross negligence or willful misconduct of Agent.
10. To the limited extent required to perfect the security interest granted by Lessee to Lessor in the cash and negotiable instrument from time to time comprising the Fund, Lessor hereby appoints the Agent as its security agent, and the Agent hereby accepts the appointment as security agent, and agrees to hold physical possession of such cash negotiable instruments on behalf of Lessor.
11. This Agreement may be amended by written agreement executed by all the parties.
12. This Agreement may be executed in several counterparts, each of which shall be an original. The parties hereto agree the transactions described herein may be conducted and related documents may be stored by electronic means.
13. Agent shall be entitled to fees and expenses for its regular services as Agent as set forth in its fee letter delivered to the Lessor and Lessee. Additionally, Agent is entitled to fees for extraordinary services and reimbursement of any out of pocket and extraordinary costs and expenses, including, but not limited to, attorneys' fees. Agent shall have a first lien upon all amounts in the Fund for the purposes of paying its fees and expenses. All of the Escrow Agent's compensation, costs and expenses shall be paid by the Lessee unless agreed to by Lessor.

14. In the event of any disagreement between the undersigned or or any other person, resulting in adverse claims and demands being made on the Fund, the Agent shall be entitled to refuse to comply with any demand or claim, as long as such disagreement shall continue, and in so refusing to make any delivery or other disposition of any money, papers or property involved or affected hereby, the Agent shall not be or become liable to the undersigned for its refusal to comply with such conflicting or adverse demands, and the Escrow Agent shall be entitled to refuse and refrain to act until: (a) the rights of the adverse claimants shall have been fully and finally adjudicated in a Court assuming and having jurisdiction of the parties and money, papers and property involved herein or affected hereby, or (b) all differences shall have been adjusted by agreement and the Agent shall have been notified thereof in writing, signed by all the interested parties.

15. The parties hereto agree that, for tax reporting purposes, all interest or other income, if any, attributable to the Escrowed Funds or any other amount held in escrow by the Escrow Agent pursuant to this Agreement shall be allocable to the Lessor for credit to Lessee subject to the terms of this Agreement. The Lessor and Lessee agree to provide the Escrow Agent completed Forms W-9 (or Forms W-8, in the case of non-U.S. persons) and other forms and documents that the Escrow Agent may reasonably request (collectively, "Tax Reporting Documentation") at the time of execution of this Agreement and any information reasonably requested by the Escrow Agent to comply with the USA Patriot Act of 2001, as amended from time to time. The parties hereto understand that if such Tax Reporting Documentation is not so certified to the Escrow Agent, the Escrow Agent may be required by the Internal Revenue Code, as it may be amended from time to time, to withhold a portion of any interest or other income earned on the investment of monies or other property held by the Escrow Agent pursuant to this Escrow Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

LESSOR: «Lessor_Name»

BY:_____
Authorized Signer

LESSEE: «Lessee»

BY:_____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

AGENT: _____

BY:_____
Agent Rep, Agent Rep Title

Escrow Disbursement Request Form – Instruction Sheet

*** THE FOLLOWING FORM IS TO PAY YOUR VENDOR FROM THE ESCROW ACCOUNT***

To process the payment to your Vendor, please make sure to:

1) Print or make copies of the blank **Escrow Disbursement Request Form** if there are multiple disbursements.

2) Complete an **Escrow Disbursement Request Form** for each Vendor.

3) Attach a copy of your Vendor's Invoice(s).

4) Have the Authorized Signer sign the Disbursement Form in BOTH places as well as date the form at the bottom.

5) You can fax or e-mail the Disbursement Form to start/begin the disbursement process; however, please send the original by regular mail to avoid delays.

WHEN YOU ARE READY TO PAY YOUR VENDOR, PLEASE FOLLOW THE ABOVE PROCEDURES, AND SEND FORMS TO:

Government Capital Corporation
Attn.: Doc. Dept.
345 Miron Drive
Southlake, TX 76092
Phone: 817-421-5400
Fax: 817-251-3208
docdept@govcap.com

ESCROW AGREEMENT - SCHEDULE 1

MUNICIPAL LEASE-PURCHASE AGREEMENT **No.«Deal_Number»** (THE "AGREEMENT")
BY AND BETWEEN
Lessor, «Lessor_Name» and **Lessee,** «Lessee»
Dated as of «AgreementContract_Date»

ESCROW DISBURSEMENT REQUEST FORM

_____, acting as escrow agent (the "Agent") under the Escrow Agreement dated as of «AgreementContract_Date» (Escrow Date), by and among the Agent, «Lessor_Name» as Lessor and «Lessee» as Lessee, is hereby requested to pay to the person or corporation designated below as Payee the sum set forth below in payment of the acquisition and installation costs of the property described below. The amount shown below is due and payable under the invoice of Payee with respect to the described property and has not formed the basis of any prior request for payment.

PAYEE (include W-9) _____

AMOUNT: _____

DESCRIPTION OF PROPERTY: _____

INVOICE #_____ DATED: _____

Indicate Method for Payment Disbursement:

_____Overnight Check *** _____Regular Mail Check _____Wire Funds

Mailing Address: _____ Wire Instructions: _____

_____ _____

(***Please note that there might be a fee charged for overnight delivery. This fee will be deducted from the Escrow Balance before disbursement is made.)

Lessee: «Lessee»

By: _____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

Lessor: «Lessor_Name»

By: _____
Authorized Signer

ACCEPTANCE CERTIFICATE

«Lessee» as Lessee under that certain Municipal Lease-Purchase Agreement dated as of «AgreementContract_Date» ("Agreement Date") (the "Lease"), hereby acknowledges receipt in good condition of all the property described on the attached Vendor Invoice(s), hereby accepts such property, and hereby certifies that Lessor has fully and satisfactorily performed all covenants and conditions to be performed by it under the Lease with regard to such property, that such property is fully insured in accordance with Section 10 of the Lease and that such property constitutes all or a portion of the Property as that term as defined in the Lease.

Date: _____, «Present_Year».

By Lessee:

_____
«Lessee_Authorized_Signer», «Lessee_Authorized_Signer_Title»

For Lessee: «Lessee»

AGENDA ITEM 10:

Amendment to Parking of Trailers Ordinance

TRAFFIC AND PARKING ORDINANCE

AN ORDINANCE OF THE TOWN OF RANSOM CANYON, TEXAS AMENDING THE CODE OF ORDINANCE BY AMENDING CHAPTER 12, BY CHANGING THE LANGUAGE TO ARTICLE 12.03 TO CLARIFY PARKING FOR TRAILERS.

WHEREAS, The Town of Ransom Canyon ("City") enforces parking;

WHEREAS, pursuant to Texas Local Government Code 51.012, the City may adopt an ordinance not inconsistent with state law, that is necessary for the government, interest, welfare, or good order of the municipality as a body politic;

WHEREAS, the City finds that it is necessary for the government, interest, welfare, or good order of the City and its residents to clarify parking for trailers on the street for the safety of its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF RANSOM CANYON, TEXAS:

TOWN OF RANSOM CANYON
CODE OF ORDINANCES
CHAPTER 12: TRAFFIC AND VEHICLES
ARTICLE 12.03: PARKING, STOPPING, AND STANDING

CHAPTER 12 CODE OF ORDINANCE IS AMENDED AS FOLLOWS:

Sec. 12.03.002 Trailers, recreational vehicles and large vehicles

(a) It shall be unlawful for any person or any owner to leave, park, or stand any mobile home, travel trailer, boat trailer, recreational vehicle, or camping vehicle, trailer or and any motor vehicle with a rating capacity of larger than one (1) ton upon any public street, alley, parkway or boulevard within the city limits during the nighttime hours between sunset and sunrise, except that a recreational vehicle may be legally parked on a public street for no more than 48 hours. When a recreational vehicle is parked on any public street during the nighttime hours between sunset and sunrise, three reflective triangles must be placed at the front of the vehicle and three at the back of the vehicle. This exception does not apply from December 1 through December 31. (Ordinance 09-00105, sec. 1, adopted 6/9/09)

(b) It shall be unlawful for any person or any owner to leave, park, or stand any mobile home, travel trailer, boat trailer, recreational vehicle or camping vehicle, trailer or and any motor vehicle with a rating capacity of larger than one (1) ton upon any lot, parcel or tract of land not having located thereon a completed occupied residence.

(c) It shall be unlawful for any person or any owner to leave, park or stand any mobile home, travel trailer, boat trailer, recreational vehicle, or camping vehicle or trailer, occupied by any person or any owner, on any lot, parcel, or tract of land having located thereon a completed occupied residence for a longer continuous period of time than two (2) weeks.

(d) Any person violating any provision of this section shall be deemed guilty of a misdemeanor and, upon conviction, shall be subject to a fine of not more than the state maximum. Each transaction and violation of any of the provisions hereof shall be a separate offense.

(Ordinance 07-00400, secs. 1–4, adopted 6/16/07)

PASSED & APPROVED THIS, THE 14th day of DECEMBER, 2021, by a VOTE OF _____(AYES) TO_____(NAYS) TO_____(ABSTENTIONS) OF THE CITY COUNCIL OF RANSOM CANYON, TEXAS.

TOWN OF RANSOM CANYON

By:_____

Jana Trew, Mayor

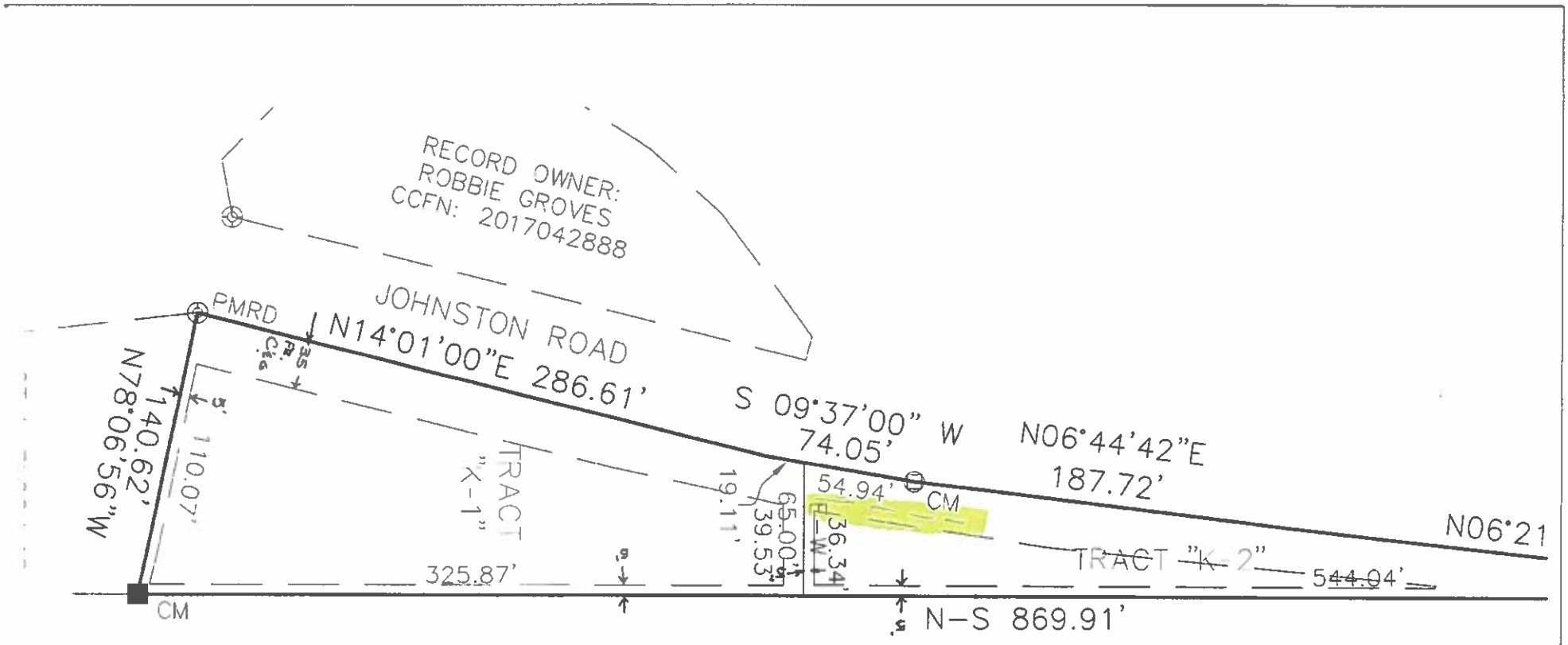
ATTEST:

_____

Elena Quintanilla, City Administrator

AGENDA ITEM 11:

Variance for Tract K on Johnston Road



RECORD OWNER: CROFOOT FAMILY, LP.
CCFN: 2009042011

AGENDA ITEM 12:

Personnel Policy Agreement

Agreement for Personnel Policies Manual Development
By and Between Strategic Government Resources and Town of Ransom Canyon, TX

Town of Ransom Canyon, TX **Elena Quintanilla, Town Administrator** equintanilla@townofransomcanyon.org	**Strategic Government Resource** **Wendle Medford, President** **Interim, Embedded and Consulting Services** WendleMedford@governmentresource.com
("Contractor")	**("SGR")**

Scope of Services. The Town of Ransom Canyon, (referred to as "The Town") desires to have Strategic Government Resources (referred to as "SGR") develop a Personnel Policies Manual with customized elements for the Town. Ths contract specifies the terms and conditions of the agreement between the Town and SGR.

The key strategies and deliverables for this project includes:

- Production of a basic personnel policies manual
- Customization of predetermined sections of the personnel policies manual for areas specific to the Town of Ransom Canyon including items such as paid time off, benefits, time reporting, uniforms, etc.
- A one-on-one meeting with the Town Admnistrator or their delegate to discuss items specific to the Town of Ransom Canyon personnel policies manual.
- Presentation of the completed policy manual to the Ransom Canyon Town Council.
- An electronic version of the completed policy manual provided to the Town of Ransom Canyon Town Administrator upon the manual's acceptance by Ransom Canyon Town Council

Project Schedule. SGR will submit a draft of the policies to the Ransom Canyon Town Council by January 31, 2022.

Payment Terms. The Town of Ransom Canyon will pay SGR $2,000 at completion and delivery of the draft of the policies to the Town of Ransom Canyon Town Council. Updates to the manual will be provided on an annual basis for an additonal fee dependent upon the extent of changes/additions/deletions.

Operating Standards. SGR will determine the method, details, and means of performing Scope of Services under this agreement to the satisfaction of the Town. SGR and the Town mutually agree to fully adhere to all ethical and other operating standards, practices, and policies of SGR and the Town, as defined from time to time by SGR or the Town.

Travel Expenses. SGR will be reimbursed for travel expenses, if applicable, including mileage for the trip to present the completed manual to the Ransom Canyon Town Council and any trips requested by the Town. Meals are reimbursed at a per diem rate of $10 for breakfast, $15 for lunch, and $25 for dinner. Mileage will be reimbursed at the current IRS rate. All other travel-related expenses will be reimbursed at actual cost, with no markup for overhead.

Compliance with Law. SGR shall abide by and comply with all laws, federal, state and local, including all ordinances, rules and regulations of the Town.

Non-Discrimination. In the execution, performance, or attempted performance of this Agreement, SGR will not discriminate against any person or persons because of disability, age, familial status, sex, race, religion, color, national origin, or sexual orientation.

Governing Law and Venue. This agreement shall be construed in accordance with the laws of the state of Texas. Should any action, whether real or asserted, at law or in equity, arise out of the execution, performance, attempted performance of this agreement, venue for said action shall lie in Lubbock County, Texas.

Confidentiality and Security Control Agreement. SGR will perform services for the Town which may require the Town to disclose confidential and proprietary information to SGR which may require the Town to grant authorization to SGR to make financial and legal transactions on behalf of the Town. Confidential information includes, but is not limited to, any information of any kind, nature, or description concerning any matters affecting or relating to SGR's services for the Town, the business or operations of the Town, and/or the products, projects, drawings, plans, processes, or other data of the Town. Financial and legal information includes, but is not limited to, financial institution wire transfers, deposits, withdrawals, cash handling, investment handling, real property tranactions, or other financial or legal transactions of the Town. SGR agrees:

- To hold any and all confidential, financial, and, legal information received from the Town in strict confidence and to exercise a reasonable degree of care and control to prevent disclosure to others.
- Not to disclose or divulge, either directly or indirectly, the confidential, financial, or legal information of the Town to others unless first authorized to do so in writing by the Town. For financial and legal transactions, SGR must receive authorization from the Town verbally and in writing, other than by email, and SGR shall maintain reasonable data security controls to protect SGR and the Town from social engineering attacks.
- Not to reproduce the confidential, financial, and/or legal information of the Town.
- Not to use the confidential, financial, and/or legal information of the Town for commerical purposes or for any purpose other than the performance of their duties for the Town.

- That upon request or upon termination of their relationship with the Town, to deliver to the Town, any drawings, notes, documents, equipment, and materials received from the Town or originating from their activities for the Town.
- The Town shall have the sole right to determine the treatment of any information that is part or project specific received from SGR, including the right to keep the same as confidential and proprietary.

Indemnification. SGR shall indemnify the Town, the Town's Appointed Officials, Officers, Employees, Attorneys, and Agents against, and hold harmless from, any and all liability, suits, claims, actions, causes of action, costs, expenses, or fees (including reasonable attorney's fees), including but not limited to any injury to, or the death of any person, damage to, or destruction of any property resulting from or based upon, in whole or in part, any act or omission of SGR, and/or SGR's agents/employees, under this agreement. The provision of this paragraph shall survive the termination of this agreement.

This agreement shall be governed by the laws of the State of Texas.

This agreement represents the full and complete agreement between Strategic Government Resources and the Town of Ransom Canyon, and supersedes any and all prior written or verbal agreements. This agreement may be modified or amended only by a written instrument signed by both parties.

Approved and Agreed to, this the _____ day of _____, 2021, by and between Strategic Government Resources and the Town of Ransom Canyon.

_____	_____
Town of Ransom Canyon, TX	**Wendle Medford, President**
Elena Quintanilla, Town Administrator	**Interim, Embedded and Consulting Services**
ransomcanyon@sptc.net	**Strategic Government Resources**