



CITY COUNCIL AGENDA

NOTICE IS GIVEN THAT THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS, WILL MEET IN A REGULARLY SCHEDULED MEETING AT 5:30 P.M. ON TUESDAY, MAY 19, 2020, 601 SOUTH FIRST STREET, FOR THE PURPOSE OF CONSIDERING AND TAKING OFFICIAL ACTION ON THE FOLLOWING ITEMS:

1. CALL TO ORDER:

2. INVOCATION:

3. CONSENT AGENDA: All consent agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public review.

- a. **APPROVAL OF THE MINUTES:** Approval of the minutes of the City Council regular meeting held on April 21, 2020 and Special called meeting on Monday, May 4, 2020.
- b. **BILLS FOR APRIL 2020:** Approval of the bills paid by the City of Lamesa for the month of April, 2020.

4. AN ORDINANCE DECLARING AN UNOPPOSED CANDIDATES IN THE MAY 2, 2020 GENERAL CITY ELECTION, ELECTED TO OFFICE; CANCELING THE ELECTION IN DISTRICT THREE (3), AND DISTRICT SIX (6); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE: Consider passing an ordinance on Second reading declaring the unopposed candidates for the 2020 City of Lamesa General Election, to be held on May 2, 2020. Council Member District 3, Luciano Reyes, Council Member District 6 Douglas Morris elected to office. *(City Secretary)*

- a. Luciano Reyes, District 3
- b. Douglas Morris District 6

5. CERTIFICATE OF ELECTION AND OATH OF OFFICE - NEWLY ELECTED COUNCIL MEMBERS: Deliver Certificate of Election and administer Oath of Office to the newly-elected Council Members from the May 2, 2020 City General Election. *(City Attorney)*

- a. Luciano Reyes, District 3
- b. Douglas Morris District 6

6. EXPRESSION OF APPRECIATION: Consider passing a resolution of appreciation to Rick Moreno for 3 years of service on City Council. *(City Council)*

7. ELECTION OF MAYOR PRO-TEM: The City Council to elect a Mayor Pro-tem for a one-year term of office. *(City Council)*

8. OATH OF OFFICE - MAYOR PRO-TEM: The city attorney to administer the oath of office to the newly elected Mayor Pro-Tem. *(City Attorney)*

- 9. 2020 DOWNTOWN REVITALIZATION PROGRAM GRANT THROUGH PUBLIC MANAGEMENT:** City Council to consider passing a resolution authorizing the filing of a grant application through Public Management for the Downtown Revitalization Program for sidewalk and lighting improvements. *(City Manager)*
- 10. CITY'S USDA RURAL DEVELOPMENT / FACILITIES GRANT SUBMITTAL / OTHER GRANT SUBMITTAL:** City Council to consider approving the City's USDA Rural Development Federal Domestic Assistance Facilities Grant submittal of \$175,000 to address street equipment needs and other available Grants that the City is eligible for. *(City Manager)*
- 11. PRESENTATION OF THE CITY FY 2019/2020 AUDIT REPORT:** Hear financial audit report for Fiscal Year ending September 30, 2019 from Tyler Cannady of *Bolinger, Segars, Gilbert & Moss, L.L.P.* and consider accepting audit report as well as authorizing publication of audit report. *(City Manager, Finance Director and City Auditor)*
- 12. CALL FOR BIDS- NORTH LIFT STATION AND WASTE WATER TREATMENT PLANT IMPROVEMENTS:** Consider calling and advertising for bids, construction of a new North Lift Station and waste water treatment plant improvements for the City of Lamesa. Project includes construction of the new North Lift Station located at the intersection of 22nd Street and Chicago Avenue, complete with pumps, wet well and valve vault structures and onsite pipeline re-routing. The waste water treatment plant project includes maintenance improvements at the existing plant located south of the city and will include repairing an existing flow measuring station and electrical improvements to the main lift station power panel. *(City Manager)*
- 13. LEASE AGREEMENT FROM RESOUND NETWORKS:** City Council to consider taking action on a lease agreement between the City of Lamesa and Resound Networks, LLC. *(City Manager)*
- 14. AN ORDINANCE AMENDING CHAPTER 12 ENTITLED "TRAFFIC AND VEHICLES" TO AMEND CERTAIN PORTIONS OF SEC 12.03.052 OF THE CODE OF ORDINANCE TO TEMPORARILY REDUCE SPEED LIMITS:** Consider passing an Ordinance on first reading to temporarily reduce the speed limits on certain portions of Bryan Ave and Seminole Road (North 4th street) from September 1, 2020, through November 30, 2023. *(City Manager)*
- 15. RESOLUTION REGARDING FINANCING AGREEMENT FOR THE PURPOSE OF PROCURING "LANDFILL COMPACTOR":** Council to consider approving a finance agreement between the City of Lamesa and Government Capital Corporation. *(Finance Director)*
- 16. RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS, AUTHORIZING THE CONVEYANCE OF VARIOUS PARCELS OF REAL PROPERTY HELD IN TRUST BY THE CITY OF LAMESA AND AUTHORIZING THE MAYOR OF THE CITY TO EXECUTE TAX DEEDS AND TO TAKE SUCH ACTIONS REQUIRED TO EFFECT THE CONVEYANCE OF SUCH REAL PROPERTY:** City Council to consider passing a Resolution authorizing the conveyance of various parcels of real property held in trust by the City of Lamesa and authorizing the Mayor of the City to execute tax deeds and to take such actions required to effect the conveyance of such real property. *(City Manager)*

17. BUDGET AMENDMENT V Consider amending Ordinance O-17-19 on first reading with respect to October 1, 2019. *(City Manager & Finance Director)*

18. CITY STAFF REPORTS:

- a. **PARKS, STREETS, SANITATION/LANDFILL REPORT:** Director to report on the city's recent events.
- b. **POLICE CHIEF REPORT:** Police Chief to report on the city's recent events.
- c. **FIRE CHIEF REPORT:** Fire Chief to report on the city's recent events.
- d. **UTILITIES DIRECTOR REPORT:** Utilities Director to report on the city's recent events.

19. FINANCIAL REPORT: Finance Director to report on the city's finances.

20. CITY MANAGER REPORT: City Manager to report on current activities and answer questions from the City Council.

21. MAYORS REPORT: Mayor to report on current activities and to answer questions from City Council.

22. EXECUTIVE SESSION: Council to consider convening into closed executive session regarding Deliberation Regarding Personnel Matters with the provisions of the Open Meeting Act (Chapter 551-074, Texas Government Code). No action will be taken in closed executive session. The council will reconvene into open session after the completion of the executive session.

Sec. 551-074, Texas Government Code: "Personnel Matters; Closed Meeting

This chapter does not require a governing body to conduct an open meeting: (1) deliberate the appointment, employment, reassignment, duties, discipline, dismissal of a public officer or employee.

23. RECONVENE INTO OPEN SESSION: City Council to reconvene into open session.

24. ADJOURNMENT: *The next regularly scheduled meeting of the City Council of Lamesa will be June 16, 2020 at 5:30 P.M.*

Open Meetings Information

CLOSED MEETINGS

The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by 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).

PUBLIC PARTICIPATION

The meeting will be held pursuant to the provisions of the Texas Open Meetings Act (Govt. Code, Chapter 551). Discussion and actions are limited to the agenda items listed above. Persons desiring to address the City Council or express their opinion about a particular item on this agenda should notify the City Secretary before the meeting. Persons desiring to present other business or discuss matters not on this agenda should submit a request in writing to the City Secretary by the end of business hours on the Wednesday before the next meeting in order to be considered for inclusion on that agenda.

MEETING ACCESSIBILITY

Upon request, auxiliary aids and services will be provided to an individual with a disability in order to allow them to effectively participate in the city council meeting. Those requesting auxiliary aids or services should notify the contact person listed below at least twenty-four hours prior to the meeting by mail, telephone or RELAY Texas (1-800-735-2989)

Contact: Betty Conde at 806-872-4322

✉ 601 South First Street, Lamesa, Texas 79331

☎ **Telephone - (806) 872-4322**

☎ **Fax - (806) 872-4338**

CERTIFICATION OF NOTICE



I certify this agenda was posted at the City Hall, 601 South First Street, Lamesa, Texas at 4:45 p.m. May 15th, 2020, in accordance with Chapter 551.041 of the Government Code.

Betty Conde, City Secretary

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEMS: 1 & 2

1. **CALL TO ORDER:** *Announcement by the Mayor.* "This meeting is being held in accordance with the provisions of the Texas Open Meetings Act (Govt. Code, Chapter 551). Discussion and actions are limited to the agenda items as posted. Persons desiring to address the City Council or express their opinion about a particular item on this agenda should complete a request at this time. Persons desiring to present other business or discuss matters not on this agenda should submit a request in writing to the City Secretary in order to be considered for inclusion on the agenda of the next meeting. A quorum being present as evidenced by the presence of ____ members of the City Council, this meeting is hereby called to order."

The following members are present:

JOSH STEVENS	Mayor
BRANT STEWART	Council Member District 1
MARIE A. BRISENO	Council Member – District 2
RICK MORENO	Council Member – District 3
DORE EVAN RODRIGUEZ	Council Member - District 4
BOBBY G. GONZALES	Council Member – District 5
DOUG MORRIS	Council Member – District 6/Mayor Pro-tem

City Staff members present at the meeting:

SEAN OVEREYNDER	City Manager
BETTY CONDE	City Secretary
RUSSELL CASSELBERRY	Attorney

Members of the press present at the meeting:

Members of the public present at the meeting:

2. **INVOCATION:**
AND PLEDGE OF ALLEGIANCE.



City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 3

SUBJECT: **CONSENT AGENDA ITEMS**
PROCEEDING: Approval
SUBMITTED BY: City Staff

SUMMARY STATEMENT

All consent agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public review.

- a. **APPROVAL OF THE MINUTES:** Approval of the minutes of the council regular meeting held on April 21, 2020 and Special called meeting on May 4, 2020.
- b. **BILLS FOR APRIL 2020:** Approval of the bills paid by the City of Lamesa for the months of April, 2020.

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to approve Items 3a & b. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

These items are considered non-controversial but do require formal council approval. If a council member objects to a consent item, it is removed from the list and separate action is taken on the item(s). If a council member questions a consent item, but not so strongly as to require that it be removed from the list, his/her "no" vote or abstention can be entered in the minutes when the consent vote is taken. **Recommend approval.**

THE STATE OF TEXAS }
COUNTY OF DAWSON }
CITY OF LAMESA }

MINUTES OF THE CITY COUNCIL REGULARLY CALLED MEETING:

April 21, 2020

On this the 18th day of February 2020, at 5:30 P.M., there came on and was held a regularly called meeting of the City Council of the City of Lamesa, Dawson County, Texas. Notice of such meeting having been posted at the City Hall at 601 South First Street in the City of Lamesa, Texas in accordance with the provisions of the Texas Open Meetings Act (Texas Govt. Code, Chapter 551). The following items were listed on the notice and the following proceedings were had, viz.:

CALL TO ORDER: Mayor Stevens announced that the meeting was being held in accordance with the provisions of the Texas Open Meetings Act (Texas Govt. Code, Chapter 551), and that discussion and actions are limited to the agenda items as posted. A quorum being present as evidenced by the presence of 7 City Council Members were present: (GoToMeeting/Audio)

JOSH STEVENS	Mayor
BRANT STEWART	Council Member – District 1
MARIE. BRISENO	Council Member – District 2
RICK MORENO	Council Member – District 3
DORE EVAN RODRIQUEZ	Council Member -- District 4
BOBBY G. GONZALES	Council Member – District 5
DOUG MORRIS	Council Member – District 6/MAYOR PRO-TEM

City staff members present at the meeting:

SEAN OVEREYNDER	INTERIM CITY MANAGER
BETTY CONDE	CITY SECRETARY
RUSSELL CASSELBERRY	CITY ATTORNEY

Members of the press present at the meeting:

Russel Skiles

Members of the public present at the meeting:

Holly Holder	Bryan Waldrop	Chad Jowls	
Luciano Reyes	Sandy Trevino	Dionicio Garza Jr	Irma Ramirez

INVOCATION: Josh Stevens

- a. **APPROVAL OF THE MINUTES:** Approval of the minutes of the city council regular meeting held on March 17, 2020 and Special called meetings on March the 23rd, 24th, 26th and 31st and April 7th.
- b. **BILLS FOR MARCH 2020:** Approval of the bills paid by the City of Lamesa for the month of March, 2020.

VOTING: "AYE" 7 "NAY" "ABSTAIN"

VOTING: "AYE" 5 "NAY" 2 "ABSTAIN"

VOTING: "AYE" 7 "NAY" "ABSTAIN"

Passed on agenda item #6.

Passed on agenda item #7

Passed on agenda item #8

VOTING: "AYE" 7 "NAY" "ABSTAIN"

VOTING: "AYE" 7 "NAY" "ABSTAIN"

Motion by Council Member Morris to pass the ordinance on Second reading approving revisions of City's Water Conservation Plan and Drought Contingency plan. Motion seconded by Council Member Stewart and upon being put to a vote the motion passed.

REQUEST FOR SPECIFIC USE PERMIT: City Council to consider approving an Ordinance on Second reading approving specific use permit for the following property:

LOTS 1 BLK 9 OF THE LYNSEY ADDITION in the City of Lamesa, Dawson
County, Texas

Motion by Council Member Gonzales to consider approving an Ordinance on second reading approving specific use permit for Ismael Moreno. Motion seconded by Council Member Morris and upon being put to a vote the motion passed.

VOTING: "AYE"7 "NAY" "ABSTAIN"

A RESOLUTION OF THE CITY OF LAMESA, TEXAS FINDING THAT ONCOR ELECTRIC DELIVERY COMPANY LLC'S APPLICATION FOR APPROVAL TO AMEND ITS DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED, AUTHORIZING PARTICIPATION WITH ONCOR CITIES STEERING COMMITTEE, AUTHORIZING THE HIRING OF LEGAL COUNSEL AND CONSULTING SERVICES, FINDING THAT THE CITY'S REASONABLE RATE CASE EXPENSES SHALL BE REIMBURSED BY THE COMPANY , FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW, REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL: City Council to deny passing a resolution of the City of Lamesa, Texas finding that Oncor Electric Delivery Company LLC's application for approval to amend its distribution cost recovery factor pursuant to 16 Tex. Admin. Code Section 25.243 to increase distribution rates within the city should be denied; finding that the City's reasonable rate case expenses shall be reimbursed by the company; finding that the meeting at which this resolution is passed is open to the public as required by law; requiring notice of this resolution to the Company and Legal Counsel. *(City Manager)*

Motion by Council Member Morris to deny a resolution of the City of Lamesa, Texas finding that Oncor Electric Deliver Company LLC's application for approval to amend its Distribution Cost Recovery Factor pursuant to 16 Tex. Admin Code §25.243 to increase distribution rates within the city should be denied. Motion seconded by Council Member Stewart and upon being put to a vote the motion passed.

VOTING:

"AYE" 7

"NAY"

"ABSTAIN"

CITY STAFF REPORTS:

- a. **POLICE CHIEF REPORT:** Police Chief to report on the city's recent events.
- b. **FIRE CHIEF REPORT:** Fire Chief to report on the city's recent events.
- c. **UTILITIES DIRECTOR REPORT:** Utilities Director to report on the city's recent events.

No city staff reports, will post on May agenda.

INVESTMENT REPORT: Finance Director to report on the city's investments for the second quarter of FY 2019-2020.

Report by Wayne Chapman Finance Director

FINANCIAL REPORT: Finance Director to report on the city's finances.

Report by Wayne Chapman Finance Director

CITY MANAGER REPORT: City Manager to report on current activities and answer questions from the City Council.

MAYOR'S REPORT: Mayor to report on future events.

ADJOURNMENT: *The next regularly scheduled meetings of the City Council of the City of Lamesa will be May 12, 2020 at 5:30 P.M.*

ATTEST:

Betty Conde
City Secretary

APPROVED:

Josh Stevens
Mayor

THE STATE OF TEXAS }
COUNTY OF DAWSON }
CITY OF LAMESA }

MINUTES OF THE CITY COUNCIL SPECIAL CALLED MEETING:

May 4, 2020

On this the 4th day of May 2020, at 5:30 P.M., there came on and was held a special called meeting of the City Council of the City of Lamesa, Dawson County, Texas. Notice of such meeting having been posted at the City Hall at 601 South First Street in the City of Lamesa, Texas in accordance with the provisions of the Texas Open Meetings Act (Texas Govt. Code, Chapter 551). The following items were listed on the notice and the following proceedings were had, viz.:

CALL TO ORDER: Mayor Stevens announced that the meeting was being held in accordance with the provisions of the Texas Open Meetings Act (Texas Govt. Code, Chapter 551), and that discussion and actions are limited to the agenda items as posted. A quorum being present as evidenced by the presence of 6 City Council Members were present:

JOSH STEVENS	Mayor
BRANT STEWART	Council Member – District 1
MARIE. BRISENO	Council Member – District 2
RICK MORENO	Council Member – District 3 ABSENT
DORE EVAN RODRIQUEZ	Council Member - District 4
BOBBY G. GONZALES	Council Member – District 5
DOUG MORRIS	Council Member – District 6/MAYOR PRO-TEM

City staff members present at the meeting:

SEAN OVEREYNDER	City Manager
BETTY CONDE	City Secretary
RUSSELL CASSELBERRY	City Attorney

.Members of the press present at the meeting:

Russel Skiles

Members of the public present at the meeting:

Wayne Chapmaan
Leticia Dimas

Sandy Trevino

Irma Ramirez

RESOLUTION APPROVING THE EXECUTION OF AN AGREEMENT BETWEEN DAWSON COUNTY, TEXAS FOR FURNISHING OF LAW ENFORCEMENT SERVICES: City Council to approve the execution of a Interlocal Agreement with Dawson County, Texas for furnishing of Law Enforcement Services and authorizing the mayor of the City of Lamesa to execute such Law Enforcement Service agreement on behalf of the city

Motion by Council Member Gonzales to. approve a Resolution for the execution of a Interlocal Agreement with Dawson County, Texas for furnishing of Law Enforcement Services and authorizing the mayor of the City of Lamesa to execute such Law Enforcement Service agreement on behalf of the city. Motion seconded by Council Member Morris and upon being put to a vote the motion passed.

VOTING: "AYE"6 "NAY" "ABSTAIN"

Motion by Council Member Morris to convene in closed executive session in accordance with the provisions of the Texas Open Meetings to discuss and consider personnel matters. Motion seconded by Council Member Rodriquez and upon being put to a vote the motion passed.

VOTING: "AYE" 6 "NAY" "ABSTAIN"

The City Council began its executive session on May 4,2020 at 5:40 p.m. and Completed its executive session at 6:33 p.m.

ADJOURNMENT: *The next regular meeting of the City Council of the City of Lamesa will be May 19, 2020 at 5:30 P.M.*

ATTEST:

APPROVED:

Betty Conde
City Secretary

Josh Stevens
Mayor

5-14-2020 9:26 AM
FUND : 01 -GENERAL FUND
DEPT : N/A

DETAIL LISTING

PAGE: 1

PERIOD TO USE: Apr-2020 THRU Apr-2020
ACCOUNTS: 1001 THRU 1001

POST DATE TRAN # REFERENCE PACKET=====DESCRIPTION===== VEND INV/JE # NOTE =====AMOUNT===== BALANCE=====

1001 CASH IN BANK

4/02/20	4/02	A26279	CHK: 202021	16771	ADVANCED ANALYSIS, INC	1022		1,250.00CR	1,250.00CR
4/02/20	4/02	A26280	CHK: 202022	16771	LAMESA BEARING, INC.	2480		280.87CR	1,530.87CR
4/02/20	4/02	A26281	CHK: 202023	16771	LAMESA MAILING & PACKING	2588		126.09CR	1,656.96CR
4/02/20	4/02	A26282	CHK: 202024	16771	LAMESA PRESS REPORTER, I	2590		53.00CR	1,709.96CR
4/02/20	4/02	A26283	CHK: 202025	16771	LAMESA TIRE & BATTERY. I	2645		800.50CR	2,510.46CR
4/02/20	4/02	A26284	CHK: 202026	16771	LYNTEGAR ELECTRIC COOPER	2728		183.41CR	2,693.87CR
4/02/20	4/02	A26285	CHK: 202027	16771	LOWE'S	4970		612.58CR	3,306.45CR
4/02/20	4/02	A26286	CHK: 202028	16771	MANDRY TECHNOLOGY SOLUTI	5160		9,155.00CR	12,461.45CR
4/02/20	4/02	A26287	CHK: 202029	16771	ELECTION SYSTEMS & SOFTW	5628		54.59CR	12,516.04CR
4/02/20	4/02	A26288	CHK: 202030	16771	FRANKLIN & SON, INC.	5840		1,247.79CR	13,763.83CR
4/02/20	4/02	A26289	CHK: 202031	16771	JOHN DEERE FINANCIAL	5861		82.02CR	13,845.85CR
4/02/20	4/02	A26290	CHK: 202032	16771	TWILIGHT ELECTRIC	5884		1,538.30CR	15,384.15CR
4/02/20	4/02	A26291	CHK: 202033	16771	SYLVIA I ORTIZ DAWSON CO	6133		7.50CR	15,391.65CR
4/02/20	4/02	A26292	CHK: 202034	16771	CAPROCK IRRIGATION LLC	6297		211.76CR	15,603.41CR
4/02/20	4/02	A26293	CHK: 202035	16771	FORBES FARMS L.C.	6348		1,275.30CR	16,878.71CR
4/02/20	4/02	A26294	CHK: 202036	16771	ONE STOP AUTOMOTIVE	6442		796.30CR	17,675.01CR
4/02/20	4/02	A26295	CHK: 202037	16771	TCF EQUIPMENT FINANCE	6448		668.68CR	18,343.69CR
4/02/20	4/02	A26296	CHK: 202038	16771	DASH MEDICAL GLOVES	6535		71.90CR	18,415.59CR
4/02/20	4/02	A26297	CHK: 202039	16771	ETC LITE, LLC	6633		265.21CR	18,680.80CR
4/02/20	4/02	A26298	CHK: 202040	16771	KUBOTA TRACTOR CORP	6643		1,207.62CR	19,888.42CR
4/02/20	4/02	A26299	CHK: 202041	16771	MARTINEZ AUTO SERVICE	6710		75.00CR	19,963.42CR
4/02/20	4/02	A26300	CHK: 202042	16771	J & J SALES	6864		1,050.00CR	21,013.42CR
4/02/20	4/02	A26302	CHK: 202043	16773	DAWSON CO. LIBRARY	1611		630.00CR	21,643.42CR
4/02/20	4/02	A26303	CHK: 202044	16773	HENRY NORRIS AGENCY,. IN	3190		1,041.66CR	22,685.08CR
4/02/20	4/02	A26304	CHK: 202045	16773	SOUTH PLAINS PUBLIC HEAL	3730		2,455.22CR	25,140.30CR
4/02/20	4/02	A26305	CHK: 202046	16773	VOLUNTEER FIRE DEPARTMEN	4090		400.00CR	25,540.30CR
4/02/20	4/02	A26306	CHK: 202047	16773	DUYCK LARRY	5777		200.00CR	25,740.30CR
4/02/20	4/02	A26307	CHK: 202048	16773	DALE ALWAN	5983		200.00CR	25,940.30CR
4/02/20	4/02	A26308	CHK: 202049	16773	JASON WILEY	6025		200.00CR	26,140.30CR
4/02/20	4/02	A26309	CHK: 202050	16773	DARREL WILLIAMS	6171		200.00CR	26,340.30CR
4/02/20	4/02	A26310	CHK: 202051	16773	STEVE ALEXANDER	6356		200.00CR	26,540.30CR
4/02/20	4/02	A26311	CHK: 202052	16773	JEROMY DAWSON	6457		200.00CR	26,740.30CR
4/02/20	4/02	A26312	CHK: 202053	16773	ASHTIN SUFIENTES	6564		200.00CR	26,940.30CR
4/02/20	4/02	A26313	CHK: 202054	16773	SANTOS TORRES	6755		200.00CR	27,140.30CR
4/02/20	4/02	A26314	CHK: 202055	16773	JULIO ESPINOSA	6825		200.00CR	27,340.30CR
4/02/20	4/02	A26315	CHK: 202056	16773	CORINA JANDREW	6831		200.00CR	27,540.30CR
4/02/20	4/02	A26316	CHK: 202057	16774	DAWSON COUNTY APPRAISAL	1605		11,448.42CR	38,988.72CR
4/02/20	4/02	A26317	CHK: 202058	16774	DAWSON CO. WELFARE ASSOC	1610		188.00CR	39,176.72CR
4/08/20	4/08	A26591	CHK: 202116	16782	RAUL CAMPOS	1		150.00CR	39,326.72CR
4/08/20	4/08	A26592	CHK: 202117	16782	HENRIETTA BALTAZAR	1		150.00CR	39,476.72CR
4/08/20	4/08	A26593	CHK: 202118	16782	FULBRIGHT & CASSELBERRY	2090		182.00CR	39,658.72CR
4/08/20	4/08	A26594	CHK: 202119	16782	POSTMASTER	3390		2,000.00CR	41,658.72CR
4/08/20	4/08	A26595	CHK: 202120	16782	BIO-AQUATIC TESTING, INC	5770		1,020.00CR	42,678.72CR

5-14-2020 9:26 AM

D E T A I L L I S T I N G

PAGE: 2

FUND : 01 -GENERAL FUND

PERIOD TO USE: Apr-2020 THRU Apr-2020

DEPT : N/A

ACCOUNTS: 1001 THRU 1001

POST	DATE	TRAN #	REFERENCE	PACKET=====	DESCRIPTION=====	VEND	INV/JE #	NOTE	=====AMOUNT=====	=====BALANCE=====
------	------	--------	-----------	-------------	------------------	------	----------	------	------------------	-------------------

1001			CASH IN BANK		* (CONTINUED) *					
------	--	--	--------------	--	-------------------	--	--	--	--	--

4/08/20	4/08	A26596	CHK: 202121	16782	UTILITY SERVICE CO., INC	5824			20,468.17CR	63,146.89CR
4/08/20	4/08	A26597	CHK: 202122	16782	CENTER FOR EDUCATION & E	6571			124.95CR	63,271.84CR
4/08/20	4/08	A26598	CHK: 202123	16782	ROBERT DIMAS	6866			415.00CR	63,686.84CR
4/08/20	4/08	A26599	CHK: 202124	16782	LARRY GARZA	6870			350.00CR	64,036.84CR
4/08/20	4/08	A26600	CHK: 202059	16783	LYDIA AGUILAR	1			200.00CR	64,236.84CR
4/08/20	4/08	A26601	CHK: 202060	16783	ADVANCED ANALYSIS, INC	1022			542.00CR	64,778.84CR
4/08/20	4/08	A26602	CHK: 202061	16783	AUTOMOTIVE TECHNOLOGY	1139			498.94CR	65,277.78CR
4/08/20	4/08	A26603	CHK: 202062	16783	BROCK VETERINARY CLINIC,	1302			180.00CR	65,457.78CR
4/08/20	4/08	A26604	CHK: 202063	16783	CLAIBORNE'S THRIFTWAY	1480			351.17CR	65,808.95CR
4/08/20	4/08	A26605	CHK: 202064	16783	CONSOLIDATED SPECIAL FUN	1517			12,900.00CR	78,708.95CR
4/08/20	4/08	A26606	CHK: 202065	16783	DPC INDUSTRIES INC	1570			1,765.43CR	80,474.38CR
4/08/20	4/08	A26607	CHK: 202066	16783	GIBBS PRINTING	2030			917.47CR	81,391.85CR
4/08/20	4/08	A26608	CHK: 202067	16783	HART INTERCIVIC, INC.	2160			104.50CR	81,496.35CR
4/08/20	4/08	A26609	CHK: 202068	16783	HIGGINBOTHAM'S GENERAL O	2180			1,431.72CR	82,928.07CR
4/08/20	4/08	A26611	CHK: 202070	16783	HELENA AGRI-ENTERPRISES,	2260			224.46CR	83,152.53CR
4/08/20	4/08	A26612	CHK: 202071	16783	MORRISON SUPPLY CO	3085			584.56CR	83,737.09CR
4/08/20	4/08	A26613	CHK: 202072	16783	HENRY NORRIS AGENCY, . IN	3190			81.00CR	83,818.09CR
4/08/20	4/08	A26614	CHK: 202073	16783	PARKHILL, SMITH & COOPER,	3263			4,862.05CR	88,680.14CR
4/08/20	4/08	A26615	CHK: 202074	16783	PAYTON PLUMBING INC	3286			716.32CR	89,396.46CR
4/08/20	4/08	A26616	CHK: 202075	16783	ROSE PLUMBING & SEPTIC	3560			291.30CR	89,687.76CR
4/08/20	4/08	A26617	CHK: 202076	16783	S & C OIL COMPANY, INC.	3575			139.03CR	89,826.79CR
4/08/20	4/08	A26618	CHK: 202077	16783	STANDARD INSURANCE CO	3782			1,072.36CR	90,899.15CR
4/08/20	4/08	A26619	CHK: 202078	16783	TML-IEBP	3843			42,765.67CR	133,664.82CR
4/08/20	4/08	A26620	CHK: 202079	16783	TEXAS MUNICIPAL RETIREME	3973			15,480.58CR	149,145.40CR
4/08/20	4/08	A26623	CHK: 202082	16783	WATERMASTER IRRIGATION	4129			153.00CR	149,298.40CR
4/08/20	4/08	A26624	CHK: 202083	16783	HD SUPPLY FACILITIES MAT	5100			1,282.49CR	150,580.89CR
4/08/20	4/08	A26625	CHK: 202084	16783	TASCOSA OFFICE MACHINES,	5115			3,028.04CR	153,608.93CR
4/08/20	4/08	A26628	CHK: 202087	16783	NORTHERN SAFETY CO., INC	5475			123.46CR	153,732.39CR
4/08/20	4/08	A26629	CHK: 202088	16783	O'REILLY AUTOMOTIVE, INC	5618			31.99CR	153,764.38CR
4/08/20	4/08	A26630	CHK: 202089	16783	COTTON COUNTRY ELECTRIC	5650			544.83CR	154,309.21CR
4/08/20	4/08	A26631	CHK: 202090	16783	SKTR, INC.	5798			3,516.29CR	157,825.50CR
4/08/20	4/08	A26633	CHK: 202092	16783	NAPA AUTO PARTS	5833			3,258.05CR	161,083.55CR
4/08/20	4/08	A26636	CHK: 202095	16783	WYLIE & SON, INC.	5842			92.95CR	161,176.50CR
4/08/20	4/08	A26637	CHK: 202096	16783	LAMESA RECYCLING	5869			28.38CR	161,204.88CR
4/08/20	4/08	A26638	CHK: 202097	16783	ADVANCED BUSINESS SOLUTI	5870			368.00CR	161,572.88CR
4/08/20	4/08	A26639	CHK: 202098	16783	GRAINGER	5898			128.50CR	161,701.38CR
4/08/20	4/08	A26640	CHK: 202099	16783	ONCOR CITIES STEERING CO	5917			662.27CR	162,363.65CR
4/08/20	4/08	A26641	CHK: 202100	16783	CLS SEWER EQUIPMENT CO.,	5922			472.38CR	162,836.03CR
4/08/20	4/08	A26642	CHK: 202101	16783	ADVANCED AUTO REPAIR	6075			2,873.56CR	165,709.59CR
4/08/20	4/08	A26643	CHK: 202102	16783	IMPERATIVE INFORMATION G	6224			651.00CR	166,360.59CR
4/08/20	4/08	A26644	CHK: 202103	16783	DAVIS CHIROPRACTIC	6300			68.00CR	166,428.59CR
4/08/20	4/08	A26645	CHK: 202104	16783	JEROME RAGSDALE dba SIGN	6334			621.67CR	167,050.26CR
4/08/20	4/08	A26646	CHK: 202105	16783	MUNICIPAL EMERGENCY SERV	6427			2,107.00CR	169,157.26CR
4/08/20	4/08	A26647	CHK: 202106	16783	RDS PLUMBING, LLC	6444			345.00CR	169,502.26CR
4/08/20	4/08	A26648	CHK: 202107	16783	ETC LITE, LLC	6633			210.00CR	169,712.26CR
4/08/20	4/08	A26649	CHK: 202108	16783	AREA WIDE INSPECTIONS	6653			142.50CR	169,854.76CR
4/08/20	4/08	A26650	CHK: 202109	16783	FIRST FINANCIAL BANK	6719			14,746.03CR	184,600.79CR

5-14-2020 9:26 AM		D E T A I L L I S T I N G		PAGE: 3					
FUND : 01 -GENERAL FUND				PERIOD TO USE: Apr-2020 THRU Apr-2020					
DEPT : N/A				ACCOUNTS: 1001 THRU 1001					
POST	DATE	TRAN #	REFERENCE	PACKET=====DESCRIPTION=====	VEND	INV/JE #	NOTE	=====AMOUNT=====	=====BALANCE=====
1001			CASH IN BANK						
* (CONTINUED) *									
4/08/20	4/08	A26651	CHK: 202110	16783 U-LINE	6756			343.38CR	184,944.17CR
4/08/20	4/08	A26652	CHK: 202111	16783 MCCREARY, VESELKA, BRAGG	6774			1,500.36CR	186,444.53CR
4/08/20	4/08	A26653	CHK: 202112	16783 TIFCO INDUSTRIES, INC.	6783			247.75CR	186,692.28CR
4/08/20	4/08	A26654	CHK: 202113	16783 ENER-TEL SERVICES	6785			43.31CR	186,735.59CR
4/08/20	4/08	A26655	CHK: 202114	16783 HARRELL'S LLC	6793			300.00CR	187,035.59CR
4/08/20	4/08	A26656	CHK: 202115	16783 TOMMY FLORES	6871			175.00CR	187,210.59CR
4/14/20	4/14	A26740	CHK: 202134	16808 ADVANCED ANALYSIS, INC	1022			373.00CR	187,583.59CR
4/14/20	4/14	A26741	CHK: 202135	16808 DACO	1580			250,000.00CR	437,583.59CR
4/14/20	4/14	A26742	CHK: 202136	16808 UNITED FUND	4081			130.00CR	437,713.59CR
4/14/20	4/14	A26743	CHK: 202137	16808 SIRCHIE FINGER PRINT LAB	5310			190.58CR	437,904.17CR
4/14/20	4/14	A26744	CHK: 202138	16808 CIVIC PLUS, LLC	5550			9,650.73CR	447,554.90CR
4/14/20	4/14	A26745	CHK: 202139	16808 OGEDA, ERNEST	5617			185.00CR	447,739.90CR
4/14/20	4/14	A26746	CHK: 202140	16808 ELECTION SYSTEMS & SOFTW	5628			937.53CR	448,677.43CR
4/14/20	4/14	A26747	CHK: 202141	16808 GREAT AMERICA FINANCIAL	5734			195.60CR	448,873.03CR
4/14/20	4/14	A26748	CHK: 202142	16808 THOMSON REUTERS	5871			411.00CR	449,284.03CR
4/14/20	4/14	A26749	CHK: 202143	16808 STATE FIREMEN'S AND FIRE	5894			100.00CR	449,384.03CR
4/14/20	4/14	A26750	CHK: 202144	16808 ADVANCED AUTO REPAIR	6075			235.54CR	449,619.57CR
4/14/20	4/14	A26751	CHK: 202145	16808 SYLVIA I ORTIZ DAWSON CO	6133			30.00CR	449,649.57CR
4/14/20	4/14	A26752	CHK: 202146	16808 DAVID HUCKERT	6182			600.00CR	450,249.57CR
4/14/20	4/14	A26753	CHK: 202147	16808 MID AMERICAN RESEARCH CH	6344			143.51CR	450,393.08CR
4/14/20	4/14	A26754	CHK: 202148	16808 TCF EQUIPMENT FINANCE	6448			1,602.93CR	451,996.01CR
4/14/20	4/14	A26755	CHK: 202149	16808 LYNN LAW	6701			165.00CR	452,161.01CR
4/14/20	4/14	A26756	CHK: 202150	16808 BENJAMIN ORNELAS	6760			1,000.00CR	453,161.01CR
4/14/20	4/14	A26757	CHK: 202151	16808 EVIDENT, INC	6764			468.15CR	453,629.16CR
4/14/20	4/14	A26758	CHK: 202152	16808 ALPHA OMEGA RESOURCES, I	6768			24,427.19CR	478,056.35CR
4/14/20	4/14	A26759	CHK: 202153	16808 USDA COMMUNITY GRANT	6790			11,009.00CR	489,065.35CR
4/14/20	4/14	A26760	CHK: 202154	16808 USDA WATER INFRASTRUCTUR	6875			12,837.41CR	501,902.76CR
4/14/20	4/14	A26761	CHK: 202155	16810 B & J WELDING SUPPLY	1180			1,823.78CR	503,726.54CR
4/14/20	4/14	A26763	CHK: 202157	16810 BRUCKNER'S TRUCK SALES,	1340			664.46CR	504,391.00CR
4/14/20	4/14	A26764	CHK: 202158	16810 CANADIAN RIVER MUNICIPAL	1385			66,803.36CR	571,194.36CR
4/14/20	4/14	A26765	CHK: 202159	16810 CITY OF LUBBOCK	1470			2,965.99CR	574,160.35CR
4/14/20	4/14	A26766	CHK: 202160	16810 COPE SAND & GRAVEL	1520			550.00CR	574,710.35CR
4/14/20	4/14	A26767	CHK: 202161	16810 DPC INDUSTRIES INC	1570			260.00CR	574,970.35CR
4/14/20	4/14	A26768	CHK: 202162	16810 DACO	1580			825.00CR	575,795.35CR
4/14/20	4/14	A26769	CHK: 202163	16810 DAVIS FURNITURE COMPANY	1600			324.64CR	576,119.99CR
4/14/20	4/14	A26770	CHK: 202164	16810 FARMERS MACHINE SHOP	1800			2,644.91CR	578,764.90CR
4/14/20	4/14	A26771	CHK: 202165	16810 GT DISTRIBUTORS INC	1963			1,530.92CR	580,295.82CR
4/14/20	4/14	A26772	CHK: 202166	16810 GEBO'S DISTRIBUTING CO.,	2000			1,428.90CR	581,724.72CR
4/14/20	4/14	A26775	CHK: 202169	16810 LAMESA PRESS REPORTER, I	2590			957.92CR	582,682.64CR
4/14/20	4/14	A26776	CHK: 202170	16810 MAYFIELD PAPER COMPANY,	2957			843.54CR	583,526.18CR
4/14/20	4/14	A26777	CHK: 202171	16810 PARKHILL, SMITH & COOPER,	3263			21,690.00CR	605,216.18CR
4/14/20	4/14	A26778	CHK: 202172	16810 SA-SO COMPANY	3635			390.50CR	605,606.68CR
4/14/20	4/14	A26779	CHK: 202173	16810 K W SHARP INC	3703			480.00CR	606,086.68CR
4/14/20	4/14	A26780	CHK: 202174	16810 UNIFIRST HOLDINGS, INC	4079			37.16CR	606,123.84CR
4/14/20	4/14	A26781	CHK: 202175	16810 WALMART COMMUNITY/GEGRB	4110			2,386.29CR	608,510.13CR
4/14/20	4/14	A26782	CHK: 202176	16810 WASTE SYSTEMS	4124			811.51CR	609,321.64CR
4/14/20	4/14	A26783	CHK: 202177	16810 AMERICAN EXPRESS	4880			5,541.69CR	614,863.33CR

NOTE =====AMOUNT=====BALANCE=====

POST	DATE	TRAN #	REFERENCE	PACKET=====DESCRIPTION=====	VEND	INV/JE #	NOTE	=====AMOUNT=====	=====BALANCE=====
1001			CASH IN BANK	* (CONTINUED) *					
4/14/20	4/14	A26785	CHK: 202179	16810 SHELL FLEET PLUS	5055			72,85CR	614,936,18CR
4/14/20	4/14	A26786	CHK: 202180	16810 TREVINO SANDY	5385			136,85CR	615,073,03CR
4/14/20	4/14	A26787	CHK: 202181	16810 AUTOZONE, INC.	5593			390,57CR	615,463,60CR
4/14/20	4/14	A26788	CHK: 202182	16810 O'REILLY AUTOMOTIVE, INC	5618			37,99CR	615,501,59CR
4/14/20	4/14	A26789	CHK: 202183	16810 CLARKE MOSQUITO CONTROL	5809			10,821,87CR	626,323,46CR
4/14/20	4/14	A26790	CHK: 202184	16810 PNC EQUIPMENT FINANCE,LL	5960			46,876,51CR	673,199,97CR
4/14/20	4/14	A26791	CHK: 202185	16810 VERIZON WIRELESS	5969			1,630,35CR	674,830,32CR
4/14/20	4/14	A26793	CHK: 202187	16810 SIERRA SPRINGS	6114			112,23CR	674,942,55CR
4/14/20	4/14	A26794	CHK: 202188	16810 D&N TRANSPORTATION INC.	6228			1,250,00CR	676,192,55CR
4/14/20	4/14	A26795	CHK: 202189	16810 CAPROCK IRRIGATION LLC	6297			116,90CR	676,309,45CR
4/14/20	4/14	A26796	CHK: 202190	16810 RELIANT ENERGY	6316			43,521,32CR	719,830,77CR
4/14/20	4/14	A26799	CHK: 202193	16810 ODESSA PUMPS	6378			9,172,00CR	729,002,77CR
4/14/20	4/14	A26800	CHK: 202194	16810 WEST TEXAS BACKFLOW CONT	6461			206,00CR	729,208,77CR
4/14/20	4/14	A26801	CHK: 202195	16810 CLARITIVE COMMUNICATIONS	6654			4,774,73CR	733,983,50CR
4/14/20	4/14	A26803	CHK: 202197	16810 AQUAPLATES, INC	6709			278,50CR	734,262,00CR
4/14/20	4/14	A26804	CHK: 202198	16810 MITCH HALL LAMESA, LLC	6799			82,50CR	734,344,50CR
4/14/20	4/14	A26805	CHK: 202199	16810 NATIONAL AUTO FLEET GROU	6827			162,455,00CR	896,799,50CR
4/14/20	4/14	A26806	CHK: 202200	16810 3W ENERGY SERVICES, INC.	6842			21,36CR	896,820,86CR
4/14/20	4/14	A26807	CHK: 202201	16810 SOUTHWEST CREDIT SYSTEMS	6876			44,20CR	896,865,06CR
4/14/20	4/14	A26808	CHK: 202202	16810 TX TAG	6877			10,76CR	896,875,82CR
4/14/20	4/14	A26809	CHK: 000000	16830 INTERNAL REVENUE SERVICE	5832			29,051,83CR	925,927,65CR
4/14/20	4/14	A26810	CHK: 202125	16830 CAPROCK FEDERAL CREDIT U	1390			24,080,12CR	950,007,77CR
4/14/20	4/14	A26811	CHK: 202126	16830 PAYROLL FUND	3270			69,342,01CR	1,019,349,78CR
4/14/20	4/14	A26812	CHK: 202127	16830 TX CHILD SUPPORT SDU	5634			211,38CR	1,019,561,16CR
4/14/20	4/14	A26813	CHK: 202128	16830 TX CHILD SUPPORT SDU	5829			115,38CR	1,019,676,54CR
4/14/20	4/14	A26814	CHK: 202129	16830 TX CHILD SUPPORT SDU	5882			276,92CR	1,019,953,46CR
4/14/20	4/14	A26815	CHK: 202130	16830 JAE FITNESS	6023			207,91CR	1,020,161,37CR
4/14/20	4/14	A26816	CHK: 202131	16830 TX CHILD SUPPORT SDU	6680			196,15CR	1,020,357,52CR
4/14/20	4/14	A26817	CHK: 202132	16830 TX CHILD SUPPORT SDU	6704			212,77CR	1,020,570,29CR
4/14/20	4/14	A26818	CHK: 202133	16830 TEXAS CHILD SUPPORT DISB	6794			216,92CR	1,020,787,21CR
4/14/20	4/19	B65621	Misc 000002	10415 METER POSTAGE		JE# 026459		500,00CR	1,021,287,21CR
4/15/20	4/15	A26819	CHK: 202203	16833 AUTOMOTIVE TECHNOLOGY	1139			373,94CR	1,021,661,15CR
4/15/20	4/15	A26820	CHK: 202204	16833 TYLER TECHNOLOGIES, INC.	2310			455,50CR	1,022,116,65CR
4/15/20	4/15	A26821	CHK: 202205	16833 SEAN OVEREYNDER	6861			1,081,50CR	1,023,198,15CR
4/16/20	4/16	A26822	CHK: 202206	16835 LAMESA CHAMBER OF COMMER	1457			3,270,00CR	1,026,468,15CR
4/16/20	4/16	A26823	CHK: 202207	16836 WINDSTREAM COMMUNICATION	4460			64,54CR	1,026,532,69CR
4/21/20	4/21	A26835	CHK: 202217	16842 STELLA GARZA	1			150,00CR	1,026,682,69CR
4/21/20	4/21	A26836	CHK: 202218	16842 LAMESA ECONOMIC DEVELOPM	2555			21,313,23CR	1,047,995,92CR
4/21/20	4/21	A26837	CHK: 202219	16842 LAMESA ECONOMIC ALLIANCE	5942			21,313,23CR	1,069,309,15CR
4/21/20	4/21	A26838	CHK: 202220	16842 CI BRANDING/ CREATIVE IN	6708			8,660,90CR	1,077,970,05CR
4/21/20	4/21	A26839	CHK: 202221	16840 AFLAC INSURANCE	1020			2,396,08CR	1,080,366,13CR
4/21/20	4/21	A26840	CHK: 202222	16840 MY BOOT STORE, INC	5710			25,00CR	1,080,391,13CR
4/21/20	4/21	A26841	CHK: 202223	16840 LEGAL SHIELD	5900			207,80CR	1,080,598,93CR
4/21/20	4/21	A26842	CHK: 202224	16840 NEW YORK LIFE	5921			135,96CR	1,080,734,89CR
4/21/20	4/21	A26843	CHK: 202225	16840 GUARDIAN-APPLETON	6141			281,99CR	1,081,016,88CR
4/21/20	4/21	U28938	CHECK 202208	20194 REFUND: CERVANTES, RICKY				53,90CR	1,081,070,78CR
4/21/20	4/21	U28938	CHECK 202209	20194 REFUND: NOBLE, TRISHA				37,42CR	1,081,108,20CR

5-14-2020 9:26 AM		D E T A I L L I S T I N G		PAGE: 5				
FUND : 01 -GENERAL FUND				PERIOD TO USE: Apr-2020 THRU Apr-2020				
DEPT : N/A				ACCOUNTS: 1001 THRU 1001				
POST	DATE	TRAN #	REFERENCE	PACKET=====DESCRIPTION=====	VEND INV/JE #	NOTE	=====AMOUNT=====	=====BALANCE=====
1001			CASH IN BANK					
								* (CONTINUED) *
4/21/20	4/21	U28938	CHECK 202210	20194 REFUND: SAENZ, BRIAN O			14.37CR	1,081,122.57CR
4/21/20	4/21	U28938	CHECK 202211	20194 REFUND: IANDOLO, KALEIGH			86.83CR	1,081,209.40CR
4/21/20	4/21	U28938	CHECK 202212	20194 REFUND: CISNEROS, MARCOS A			93.42CR	1,081,302.82CR
4/21/20	4/21	U28938	CHECK 202213	20194 REFUND: MARTINEZ, AMBER			33.61CR	1,081,336.43CR
4/21/20	4/21	U28938	CHECK 202214	20194 REFUND: ALONZO, RAY			8.42CR	1,081,344.85CR
4/21/20	4/21	U28938	CHECK 202215	20194 REFUND: ACOSTA, GEORGE			86.83CR	1,081,431.68CR
4/21/20	4/21	U28938	CHECK 202216	20194 REFUND: MARTINEZ, MARIA C			28.32CR	1,081,460.00CR
4/23/20	4/23	A26849	CHK: 202243	16849 TERRY COUNTY TRACTOR CO. 3880			402.57CR	1,081,862.57CR
4/23/20	4/23	A26850	CHK: 202244	16849 GRIFFIN OIL 6716			2,889.90CR	1,084,752.47CR
4/23/20	4/23	A26851	CHK: 202226	16844 ADVANCED ANALYSIS, INC 1022			1,190.00CR	1,085,942.47CR
4/23/20	4/23	A26852	CHK: 202227	16844 CITY OF LUBBOCK 1470			33,780.26CR	1,119,722.73CR
4/23/20	4/23	A26853	CHK: 202228	16844 NTS COMMUNICATIONS, INC 3135			753.87CR	1,120,476.60CR
4/23/20	4/23	A26854	CHK: 202229	16844 PARKHILL,SMITH & COOPER, 3263			7,540.98CR	1,128,017.58CR
4/23/20	4/23	A26855	CHK: 202230	16844 STATE COMPTROLLER 3789			596.60CR	1,128,614.18CR
4/23/20	4/23	A26856	CHK: 202231	16844 WATERMASTER IRRIGATION 4129			340.67CR	1,128,954.85CR
4/23/20	4/23	A26857	CHK: 202232	16844 WINDSTREAM COMMUNICATION 4460			174.46CR	1,129,129.31CR
4/23/20	4/23	A26858	CHK: 202233	16844 SYLVIA I ORTIZ DAWSON CO 6133			60.00CR	1,129,189.31CR
4/23/20	4/23	A26861	CHK: 202236	16844 PROSPERITY BANK 6518			45,629.86CR	1,174,819.17CR
4/23/20	4/23	A26862	CHK: 202237	16844 BETTY CONDE 6542			8.30CR	1,174,827.47CR
4/23/20	4/23	A26863	CHK: 202238	16844 CANON FINANCIAL SERVICES 6580			566.00CR	1,175,393.47CR
4/23/20	4/23	A26864	CHK: 202239	16844 CI BRANDING/ CREATIVE IN 6708			1,430.90CR	1,176,824.37CR
4/23/20	4/23	A26865	CHK: 202240	16844 MITCH HALL LAMESA, LLC 6799			257.19CR	1,177,081.56CR
4/23/20	4/23	A26866	CHK: 202241	16844 QUADIENT LEASING USA, IN 6855			339.09CR	1,177,420.65CR
4/23/20	4/23	A26867	CHK: 202242	16844 UMB BANK 6880			74,309.86CR	1,251,730.51CR
4/27/20	4/27	A26869	CHK: 202245	16853 WTG FUELS, INC. 6220			15,265.32CR	1,266,995.83CR
4/27/20	4/27	A26871	CHK: 000000	16854 INTERNAL REVENUE SERVICE 5832			30,150.62CR	1,297,146.45CR
4/27/20	4/27	A26872	CHK: 202247	16854 CAPROCK FEDERAL CREDIT U 1390			25,822.94CR	1,322,969.39CR
4/27/20	4/27	A26873	CHK: 202248	16854 PAYROLL FUND 3270			70,447.94CR	1,393,417.33CR
4/27/20	4/27	A26874	CHK: 202249	16854 TX CHILD SUPPORT SDU 5634			211.38CR	1,393,628.71CR
4/27/20	4/27	A26875	CHK: 202250	16854 TX CHILD SUPPORT SDU 5829			115.38CR	1,393,744.09CR
4/27/20	4/27	A26876	CHK: 202251	16854 TX CHILD SUPPORT SDU 5882			276.92CR	1,394,021.01CR
4/27/20	4/27	A26877	CHK: 202252	16854 JAE FITNESS 6023			207.91CR	1,394,228.92CR
4/27/20	4/27	A26878	CHK: 202253	16854 TX CHILD SUPPORT SDU 6680			196.15CR	1,394,425.07CR
4/27/20	4/27	A26879	CHK: 202254	16854 TX CHILD SUPPORT SDU 6704			212.77CR	1,394,637.84CR
4/27/20	4/27	A26880	CHK: 202255	16854 TEXAS CHILD SUPPORT DISB 6794			216.92CR	1,394,854.76CR
4/28/20	4/30	B65625	Misc 000002	10423 TWC - 1ST QT. (2020)	JE# 026460		6,827.90CR	1,401,682.66CR
4/28/20	4/30	B65625	Misc 000002	10423 TWC - 1ST QT. (2020)	JE# 026460		143.99CR	1,401,826.65CR
4/29/20	4/29	A26896	CHK: 202256	16856 ADVANCED ANALYSIS, INC 1022			4,316.00CR	1,406,142.65CR
4/29/20	4/29	A26897	CHK: 202257	16856 CITY OF LUBBOCK 1470			8,871.88CR	1,415,014.53CR
4/29/20	4/29	A26898	CHK: 202258	16856 TYLER TECHNOLOGIES, INC. 2310			2,188.00CR	1,417,202.53CR
4/29/20	4/29	A26899	CHK: 202259	16856 LAMESA MAILING & PACKING 2588			60.50CR	1,417,263.03CR
4/29/20	4/29	A26900	CHK: 202260	16856 PARKHILL,SMITH & COOPER, 3263			21,690.00CR	1,438,953.03CR
4/29/20	4/29	A26901	CHK: 202261	16856 TML-IEBP 3843			42,299.95CR	1,481,252.98CR
4/29/20	4/29	A26902	CHK: 202262	16856 TEXAS COMMISSION ON ENVI 3977			3,199.10CR	1,484,452.08CR
4/29/20	4/29	A26903	CHK: 202263	16856 UNIFIRST HOLDINGS, INC 4079			37.16CR	1,484,489.24CR
4/29/20	4/29	A26904	CHK: 202264	16856 WALMART COMMUNITY/GEGRB 4110			35.79CR	1,484,525.03CR
4/29/20	4/29	A26905	CHK: 202265	16856 VICTOR O SCHINNERER & CO 4715			600.00CR	1,485,125.03CR

5-14-2020 9:26 AM

D E T A I L L I S T I N G

PAGE: 6

FUND : 01 -GENERAL FUND

PERIOD TO USE: Apr-2020 THRU Apr-2020

DEPT : N/A

ACCOUNTS: 1001 THRU 1001

POST	DATE	TRAN #	REFERENCE	PACKET=====	DESCRIPTION=====	VEND	INV/JE #	NOTE	=====AMOUNT=====	=====BALANCE=====
1001			CASH IN BANK							
* { CONTINUED } *										
4/29/20	4/29	A26906	CHK: 202266	16856	GRAINGER		5898		241.76CR	1,485,366.79CR
4/29/20	4/29	A26907	CHK: 202267	16856	EDWARD SCHWARTZ		5987		510.90CR	1,485,877.69CR
4/29/20	4/29	A26908	CHK: 202268	16856	LEVI ROBERTS		6104		32.42CR	1,485,910.11CR
4/29/20	4/29	A26909	CHK: 202269	16856	SIERRA SPRINGS		6114		500.58CR	1,486,410.69CR
4/29/20	4/29	A26910	CHK: 202270	16856	SYLVIA I ORTIZ DAWSON CO		6133		15.00CR	1,486,425.69CR
4/29/20	4/29	A26911	CHK: 202271	16856	DAVIS CHIROPRACTIC		6300		68.00CR	1,486,493.69CR
4/29/20	4/29	A26912	CHK: 202272	16856	MID AMERICAN RESEARCH CH		6344		143.51CR	1,486,637.20CR
4/29/20	4/29	A26913	CHK: 202273	16856	TCF EQUIPMENT FINANCE		6448		668.68CR	1,487,305.88CR
4/29/20	4/29	A26914	CHK: 202274	16856	TEXAS COMMUNITIES GROUP		6603		10.45CR	1,487,316.33CR
4/29/20	4/29	A26915	CHK: 202275	16856	KUBOTA TRACTOR CORP		6643		1,207.62CR	1,488,523.95CR
4/29/20	4/29	A26916	CHK: 202276	16856	QUEST & SONS, INC		6702		561.80CR	1,489,085.75CR
4/29/20	4/29	A26917	CHK: 202277	16856	SAVANT LEARNING SYSTEMS		6715		1,794.00CR	1,490,879.75CR
4/29/20	4/29	A26918	CHK: 202278	16856	NORMAN GARZA		6729		1,300.00CR	1,492,179.75CR
4/29/20	4/29	A26919	CHK: 202279	16856	MCCREARY, VESELKA, BRAGG		6774		61.30CR	1,492,241.05CR
4/29/20	4/29	A26920	CHK: 202280	16856	TIFCO INDUSTRIES, INC.		6783		240.96CR	1,492,482.01CR
4/29/20	4/29	A26921	CHK: 202281	16856	SEAN OVEREYNDER		6861		1,921.83CR	1,494,403.84CR
4/29/20	4/29	A26922	CHK: 202285	16862	STATE COMPTROLLER		6241		14,334.03CR	1,508,737.87CR
4/29/20	4/29	A26923	CHK: 202282	16860	K W SHARP INC		3703		7,300.00CR	1,516,037.87CR
4/29/20	4/29	A26924	CHK: 202283	16860	ODESSA PUMPS		6378		3,935.00CR	1,519,972.87CR
4/29/20	4/29	A26925	CHK: 202284	16860	LLANO WASTE COMPANY LLC		6881		464.00CR	1,520,436.87CR
4/30/20	4/30	A26941	CHK: 000000	16863	INTERNAL REVENUE SERVICE		5832		109.12CR	1,520,545.99CR
4/30/20	5/01	A26959	CHK: 202286	16866	FULBRIGHT & CASSELBERRY		2090		2,210.20CR	1,522,756.19CR
4/30/20	5/01	A26960	CHK: 202287	16866	PAYROLL FUND		3270		459.00CR	1,523,215.19CR
4/30/20	5/01	A26961	CHK: 202288	16866	SENIOR CITIZENS		3675		3,750.00CR	1,526,965.19CR
4/30/20	5/01	A26962	CHK: 202289	16867	AFLAC INSURANCE		1020		4,845.80CR	1,531,810.99CR
4/30/20	5/01	A26963	CHK: 202290	16867	CAPROCK FEDERAL CREDIT U		1390		115.44CR	1,531,926.43CR
4/30/20	5/01	A26964	CHK: 202291	16867	TEXAS MUNICIPAL RETIREME		3973		30,915.48CR	1,562,841.91CR
4/30/20	5/01	A26970	CHK: 202297	16867	MY BOOT STORE, INC		5710		100.00CR	1,562,941.91CR
4/30/20	5/01	A26971	CHK: 202298	16867	LEGAL SHIELD		5900		415.60CR	1,563,357.51CR
4/30/20	5/01	A26972	CHK: 202299	16867	NEW YORK LIFE		5921		271.92CR	1,563,629.43CR
4/30/20	5/01	A26973	CHK: 202300	16867	GUARDIAN-APPLETON		6141		563.98CR	1,564,193.41CR
4/30/20	5/09	B65683	Misc 000010	10431	WORKER COMP TSF TO RISK MGMT	JE#	026484		6,430.00CR	1,570,623.41CR
4/30/20	5/09	B65689	Deposit 000016	10432	HEALTH INS. TSF. - G/F	JE#	026490		32,144.92CR	1,602,768.33CR
4/30/20	5/09	B65695	Deposit 000021	10433	LIABILITY TSF G/F TO RISK MGMT	JE#	026496		6,484.42CR	1,609,252.75CR
4/30/20	5/13	B65727	Misc 000027	10437	COURT TRANSFER TO STATE AGENCY	JE#	026514		1,990.84CR	1,611,243.59CR
4/30/20	5/14	B65736	Misc 000029	10438	TO RECORD DUE TO/FROM	JE#	026517		95.46CR	1,611,339.05CR
4/30/20	5/14	B65736	Misc 000029	10438	TO RECORD DUE TO/FROM	JE#	026517		85.41CR	1,611,424.46CR
4/30/20	5/14	B65736	Misc 000029	10438	TO RECORD DUE TO/FROM	JE#	026517		82.42CR	1,611,506.88CR
4/30/20	5/14	B65736	Misc 000029	10438	TO RECORD DUE TO/FROM	JE#	026517		1.66CR	1,611,508.54CR
4/30/20	5/14	B65737	Deposit 000000	10439	TO RECORD DUE TO/FROM	JE#	026518		0.20CR	1,611,508.74CR
=====										
APRIL ACTIVITY				DB:	0.00	CR:	1,611,508.74CR		1,611,508.74CR	

SELECTION CRITERIA

FISCAL YEAR: Oct-2019 / Sep-2020
FUND: Include: 01
PERIOD TO USE: Apr-2020 THRU Apr-2020
TRANSACTIONS: CREDIT

ACCOUNT SELECTION

ACCOUNT RANGE: 1001 THRU 1001
DEPARTMENT RANGE: - THRU -
ACTIVE FUNDS ONLY: NO
ACTIVE ACCOUNT ONLY: NO
INCLUDE RESTRICTED ACCOUNTS: NO
DIGIT SELECTION:

PRINT OPTIONS DETAIL

OMIT ACCOUNTS WITH NO ACTIVITY: NO
PRINT ENCUMBRANCES: NO
PRINT VENDOR NAME: NO
PRINT PROJECTS: NO
PRINT MONTHLY TOTALS: YES
PRINT GRAND TOTALS: NO
PRINT: INVOICE #
PAGE BREAK BY: FUND

*** END OF REPORT ***

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MARCH 17, 2020

AGENDA ITEM: 4

SUBJECT: AN ORDINANCE DECLARING AN UNOPPOSED CANDIDATES IN THE MAY 2, 2020 GENERAL CITY ELECTION, ELECTED TO OFFICE; CANCELING THE ELECTION IN DISTRICT THREE (3), AND DISTRICT SIX (6); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

PROCEEDING:

SUBMITTED BY: City Staff.

EXHIBITS: Ordinance Second Reading

AUTHORITY: *State Law; Texas Election Code; Section 2.052*

SUMMARY STATEMENT

City Council to consider passing an ordinance declaring the unopposed candidates for the 2020 City of Lamesa General Election, scheduled to be held on May 2, 2020. Council Member District 3, Luciano Reyes, Council Member District 6 Douglas Morris elected to office.

COUNCIL ACTION

DISCUSSION: _____

Motion by Council Member _____ to pass a resolution declaring the unopposed candidates for the 2020 City of Lamesa General Election, to be held on May 2, 2020. Council Member District 3, Luciano Reyes, Council Member District 6 Douglas Morris elected to office. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

ORDINANCE NO. O-9-20

AN ORDINANCE DECLARING AN UNOPPOSED CANDIDATES IN THE MAY 2, 2020 GENERAL CITY ELECTION, ELECTED TO OFFICE; CANCELING THE ELECTION IN DISTRICT THREE (3), AND DISTRICT SIX (6); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, general city election was called for May 2, 2020, for the purpose of electing members to the city council; and

WHEREAS, the City Secretary has certified in writing that there is no proposition on the ballot, that no person has made a declaration of write-in candidacy, and that the candidate on the ballot is unopposed for election to office; and

WHEREAS, under these circumstances, Subchapter C, Chapter 2, Election Code, authorizes the city council to declare the candidates elected to office and canceling the election in District three (3), and District six (6).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS;

Section 1. The following candidate, who is unopposed in the May 2 2020 general city election, is declared elected to office, and shall be issued certificates of election following the time the election would have been canvassed:

City Council Members

District 3:

Luciano Reyes

City Council Members

District 6:

Douglas Morris

Section 2. The May 2, 2020 District 3 Council Member, and District 6 Council Member election is canceled, the city secretary is directed to cause a copy of this ordinance to be posted on election day at each polling place that would have been used in the election.

Section 3. It is declared to be the intent of the city council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence paragraph, or section of this ordinance is declared invalid by the judgment or decree of a court of competent jurisdiction, the invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the city council would have enacted them without the invalid portion.

Section 4. This ordinance shall take effect upon its final passage, and it is so ordained.

Upon being put to a vote the foregoing ordinance was Passed on First Reading on the 17th day of March, 20 by a majority vote; and then on the 19th day of May, 2020, there came on and was held at the regular meeting place, the City Hall, an open meeting of the City Council of the City of Lamesa, Texas held pursuant to the provisions of the Texas Open Meetings Act; there being a quorum present and acting throughout the meeting the foregoing ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, and upon being put to a vote, the foregoing ordinance was Passed on Second and Final Reading and Adopted this 19th

day of May, 2020 by a majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas and recorded in the ordinance book thereafter.

ATTEST:

APPROVED:

BETTY CONDE,
City Secretary

Josh Stevens
Mayor

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 5

**SUBJECT: CERTIFICATE OF ELECTION AND OATH OF OFFICE -
NEWLY ELECTED COUNCIL MEMBERS**

**PROCEEDING: State Law; Election Code Ch. 67.016, 67.016(f) and 145.003, City
Charter; Article IV, Section 8**

SUBMITTED BY: City Staff

SUMMARY STATEMENT

The city attorney to administer Oath of Office to the newly-elected Council Member from the May 2, 2020 City General Election.

OATH OF OFFICE

**I, LUCIANO REYES AND DOUGLAS MORRIS DO SOLEMNLY
SWEAR THAT I WILL FAITHFULLY EXECUTE THE DUTIES OF
THE OFFICE OF COUNCIL MEMBER OF THE CITY OF LAMESA OF
THE STATE OF TEXAS, AND WILL TO THE BEST OF MY ABILITY
PRESERVE, PROTECT AND DEFEND THE CONSTITUTION AND
LAWS OF THE UNITED STATES AND THIS STATE. SO HELP ME
GOD.**

CITY MANAGER'S MEMORANDUM

The Council Member for District 3 and District 6 will be sworn in.

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, **Luciano Reyes**, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of **City Council Member District 3** of the City of Lamesa, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Signature of Officer

State of Texas

County of Dawson

Sworn to and subscribed before me on this 19th day of May, 2020.

Signature of Person Administering Oath

Printed Name

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, **Douglas Morris**, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of **City Council Member District 6** of the City of Lamesa, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Signature of Officer

State of Texas

County of Dawson

Sworn to and subscribed before me on this 19th day of May, 2020.

Signature of Person Administering Oath

Printed Name

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 6

SUBJECT: **EXPRESSION OF APPRECIATION**
PROCEEDING: Resolution
SUBMITTED BY: City Staff

SUMMARY STATEMENT

Consider passing a resolution of appreciation to Rick Moreno for 3 years of service as City Council Member District 3 for the City of Lamesa.

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to approve a resolution of appreciation to Rick Moreno for 3 years of service as City Council Member District 3 for the City of Lamesa. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

RESOLUTION NO.

A RESOLUTION of the City of Lamesa, Texas extending appreciation and thanks to Rick Moreno for his 3 years of service as City Council Member District 3 for the City of Lamesa.

WHEREAS, the City wishes to acknowledge the selflessness and generosity of such service of Rick Moreno;

NOW, THEREFORE, BE IT RESOLVED, that this Certificate be presented as a token of our appreciation.

DULY PASSED, APPROVED, AND ADOPTED by the City Council of the City of Lamesa, Texas on this the 19th day of May, 2020.

ATTEST:

APPROVED:

**Betty Conde
City Secretary**

**Josh Stevens
Mayor**

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 7

SUBJECT: ELECTION OF MAYOR PRO-TEM
PROCEEDING: *Elect for one-year term*
SUBMITTED BY: City Staff
EXHIBITS:
AUTHORITY: *City Charter; Article IV, Section 11*

SUMMARY STATEMENT

The city council to elect a mayor pro-tem for a one-year term of office.

COUNCIL ACTION

Nominations for the office of Mayor Pro-Tem were called for by Mayor Stevens.

_____ was nominated for the office of Mayor Pro-Tem by Council Member _____;
then

_____ was nominated for the office of Mayor Pro-Tem by Council Member _____,

there being no other nominations Council Member _____ moved that nominations cease;
the motion was seconded by Council Member _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

Upon a call for votes for the office of Mayor Pro-Tem, the following votes were cast: for _____; _____ votes, for _____; _____ votes. _____ receiving a majority of the votes cast _____ was declared elected as Mayor Pro-Tem.

CITY MANAGER'S MEMORANDUM

The Mayor will preside on this item. The floor should be opened for nominations (NOMINATIONS DO NOT need a second).

IF ONLY ONE NOMINATION IS MADE then there should be motion that nominations cease and the person who was nominated be elected by acclamation; the motion DOES require a second and then should be voted on.

IF MORE THAN ONE NOMINATION IS MADE then there should be a motion that nominations cease, that motion seconded and voted on; then the Mayor shall call for those voting for each person nominated, tally the votes and announce the totals. Each council member may vote only once, and a nominee must receive at least four votes in order to be elected.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 8

SUBJECT: OATH OF OFFICE - MAYOR PRO-TEM
PROCEEDING: Swearing in of newly elected Mayor-Pro Tem
SUBMITTED BY: City Staff
EXHIBITS: Oath of Office
AUTHORITY: *City Charter; Article IV, Section 8*

SUMMARY STATEMENT

The city attorney to administer the oath of office to the newly elected mayor pro-tem.

OATH OF OFFICE

I, _____ DO SOLEMNLY SWEAR THAT I WILL FAITHFULLY EXECUTE THE DUTIES OF THE OFFICE OF MAYOR OF THE CITY OF LAMESA OF THE STATE OF TEXAS, AND WILL TO THE BEST OF MY ABILITY PRESERVE, PROTECT AND DEFEND THE CONSTITUTION AND LAWS OF THE UNITED STATES AND THIS STATE. SO HELP ME GOD.

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, _____ do solemnly swear (or affirm), that I will faithfully execute the duties of the office of **Mayor Pro-tem** of the City of Lamesa, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Signature of Officer

Sworn to and Subscribed before me by affiant on this 19th day of May, 2020.

Signature of Person Administering Oath

Printed Name

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 20, 2020

AGENDA ITEM: 9

SUBJECT: 2020 DOWNTOWN REVITALIZATION PROGRAM GRANT
PROCEEDING: Resolution
SUBMITTED BY: City Staff
EXHIBITS: Resolution; grant application
AUTHORITY: TDA program requirements

SUMMARY STATEMENT

City Council to consider applying for a grant application through the Public Management for the Downtown Revitalization Program for sidewalk and lighting improvements.

Council Action

DISCUSSION:

Motion by Council Member _____ to approve applying for a grant application through Public Management for the Downtown Revitalization Program for sidewalk and lighting improvements.
Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF LAMESA TEXAS, DESIGNATING AN AREA OF THE
CITY AS THE LAMESA DOWNTOWN REVITALIZATION
AREA AND DETERMINING THAT CERTAIN CONDITIONS
EXIST IN SUCH AREA OF THE CITY WHICH ARE
DETRIMENTAL TO THE HEALTH, SAFETY AND
WELFARE OF THE COMMUNITY.**

WHEREAS, the City Council of the City of Lamesa, Texas, has reviewed and evaluated conditions in the central part of the municipality which should be designated the Lamesa Downtown Revitalization Area, which area is defined as follows:

All of that portion of the City of Lamesa, Texas, lying South of North 3rd Street, East of North and South Avenue G, North of South 3rd Street and West of North and South Dallas Avenue; and

WHEREAS, the City Council of the City of Lamesa, Texas, has found that certain conditions exist in the above described Lamesa Downtown Revitalization Area which are detrimental to the public health, safety, and welfare of the community as follows:

Infrastructure which is inadequate to meet the needs of the area, including deteriorating walkways and steps, absence of accessibility for persons with disabilities to commercial and other public buildings in the area, and inadequate lighting.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lamesa, Texas, that the following described area of the City of Lamesa, Texas, be, and same is hereby, designated the Lamesa Downtown Revitalization Area.

Upon being put to a vote resolution was Passed, Approved, and adopted this 19th day of May, 2020 by majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas, and recorded in the resolution book therefore.

ATTEST:

City Secretary
Betty Conde

APPROVED

Josh Stevens
Mayor

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 10

**SUBJECT: CITY'S USDA RURAL DEVELOPMENT / FACILITIES GRANT
SUBMITTAL:**

PROCEEDING:

SUBMITTED BY: City Staff

SUMMARY STATEMENT

City Council to consider approving the City's USDA Rural Development Federal Domestic Assistance Facilities Grant submittal of \$175,000 to address street equipment needs and other available grants that the City is eligible for.

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to consider approving the City's USDA Rural Development Federal Domestic Assistance Facilities Grant submittal of \$175,000 to address street equipment needs and other available grants that the City is eligible for. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 11

SUBJECT: **PRESENTATION OF THE CITY FY 2019/2020 AUDIT REPORT**
PROCEEDING: Presentation and Action
SUBMITTED BY: City Staff
EXHIBITS: Audit Report

SUMMARY STATEMENT

Hear financial audit report for Fiscal Year ending September 30, 2019 from Tyler Cannady of *Bolinger, Segars, Gilbert & Moss, L.L.P.* and consider accepting audit report as well as authorizing publication of audit report. (*City Manager, Finance Director and City Auditor*)

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to accept audit report as well as authorizing publication of audit report. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

Betty Conde

From: Wayne Chapman
Sent: Tuesday, May 12, 2020 9:41 AM
To: Betty Conde
Subject: FW: City of Lamesa, Texas
Attachments: 2019 Final Issued Audit Report.pdf; 2019 Final Issued SAS 114.pdf

From: Tyler Canady <tcanady@bsgm.com>
Sent: Wednesday, April 8, 2020 2:25 PM
To: Wayne Chapman <financedirector@ci.lamesa.tx.us>; Wayne Chapman <financedirector@ci.lamesa.tx.us>
Cc: Bob Beam <bobbeam@bsgm.com>
Subject: FW: City of Lamesa, Texas

Wayne,

Attached are the final audit report PDFs for 2019.

These are available to be sent to external entities as necessary.

Would you like me to mail the hard copies or bring them with me in May?

If you have any other questions, please let me know.

Thanks!

Tyler

From: Proofer
Sent: Wednesday, April 8, 2020 2:14 PM
To: Tyler Canady <tcanady@bsgm.com>
Cc: Sandra Carthel <scarthel@bsgm.com>
Subject: City of Lamesa, Texas

Attached are the final PDF's.

CM

DISCLAIMERS

Unless otherwise stated, the statements and advice provided herein, including attachments and enclosures, represent general information only, are based on limited facts and circumstances as were provided to us, pertain to your situation only, and are not intended to constitute written tax advice.

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this messages is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to this message and deleting it from your computer.

E-mail transmissions may not be secure. If you prefer for communications to be handled by another means, please let us know. By your use of e-mail, we assume you agree to our transmission of information by e-mail, including confidential or privileged information.

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**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**

Independent Auditor's Report

City Council
City of Lamesa, Texas
Lamesa, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lamesa, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise City of Lamesa, Texas' basic financial statements and have issued our report thereon dated April 3, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Lamesa, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Lamesa, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of City of Lamesa, Texas' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 City of Lamesa, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

April 3, 2020

CITY OF LAMESA, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

LUBBOCK, TEXAS

CITY OF LAMESA, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

TABLE OF CONTENTS (Continued)

	<u>Statement Identification</u>	<u>Page No.</u>
FINANCIAL SECTION		
Independent Auditor's Report		1
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements		
Statement of Net Position	Exhibit A-1	4
Statement of Activities	Exhibit A-2	5
Fund Financial Statements		
Balance Sheet – Governmental Funds	Exhibit A-3	6
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position	Exhibit A-4	7
Statement of Revenues, Expenditures, and		
Changes in Fund Balances – Governmental Funds	Exhibit A-5	8
Reconciliation of the Statement of Revenues, Expenditures, and		
Changes in Fund Balances of Governmental Funds to the		
Statement of Activities	Exhibit A-6	9
Statement of Net Position – Proprietary Funds	Exhibit A-7	10
Statement of Revenues, Expenses, and Changes in Fund		
Net Position – Proprietary Funds	Exhibit A-8	11
Statement of Cash Flows – Proprietary Funds	Exhibit A-9	12
Notes to Financial Statements (an Integral Part of the Basic Financial Statements)		13
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Changes in the Plan's Net Pension		
Liability and Related Ratios - TMRS	Exhibit B-1	41
Schedule of Employer Contributions - TMRS	Exhibit B-2	42
Notes to the Required Supplementary Information - TMRS		43
Schedule of Changes in the Plan's Net Pension		
Liability and Related Ratios - TESRS	Exhibit B-3	44
Schedule of Employer Contributions - TESRS	Exhibit B-4	45
Notes to the Required Supplementary Information - TESRS		46
Budgetary Comparison Schedule – General Fund	Exhibit B-5	47
Notes to the Required Supplementary Information		48

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

TABLE OF CONTENTS (Concluded)

	<u>Statement Identification</u>	<u>Page No.</u>
COMBINING STATEMENTS		
Combining Balance Sheet – Nonmajor Governmental Funds	Exhibit C-1	49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	Exhibit C-2	50
HUD FINANCIAL DATA SCHEDULES		
Supplementary Financial Data Schedule – Balance Sheet	Exhibit C-3	51
Supplementary Financial Data Schedule – Revenue and Expense	Exhibit C-4	52
PROPRIETARY FUND SEGMENT REPORTING		
Statement of Net Position - Wastewater	Exhibit C-5	53
Statement of Revenues, Expenses, and Changes in Fund Net Position - Wastewater	Exhibit C-6	54
Statement of Cash Flows - Wastewater	Exhibit C-7	55
OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		56

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

City Council
City of Lamesa, Texas
Lamesa, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lamesa, Texas, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of changes in the plan's net pension asset/liability and related ratios for the retirement plans, the schedule of employer contributions for the retirement plans, and budgetary comparison information on pages 41 - 45, and 47 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report April 3, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

April 3, 2020

BASIC FINANCIAL STATEMENTS

-4-
CITY OF LAMESA, TEXAS

EXHIBIT A-1

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Lamesa EDC	Lamesa EAP
ASSETS:					
Cash and Cash Equivalents	\$ 4,504,906	\$ 2,929,991	\$ 7,434,897	\$ 1,604,986	\$ 801,702
Receivables, Net of Allowances	643,310	657,879	1,301,189		
Intergovernmental Receivables	21,993		21,993		
Due From City				53,939	53,279
Internal Balances	96,624	(96,624)			
Inventory - Supplies	6,036	251,122	257,158		
Inventory - Land				324,835	
Restricted Cash and Cash Equivalents		639,123	639,123		
Notes Receivable				10,000	53,686
Prepaid Items				1,518	
Capital Assets, Net of Accumulated Depreciation and Amortization					
Nondepreciable	54,426	369,238	423,664		
Depreciable	4,505,154	11,465,210	15,970,364	99,095	
Water Rights		2,622,234	2,622,234		
Total Assets	<u>\$ 9,832,449</u>	<u>\$ 18,838,173</u>	<u>\$ 28,670,622</u>	<u>\$ 2,094,373</u>	<u>\$ 908,667</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Pension Plan - Employer Contribution Deferrals - TMRS	\$ 70,080	\$ 44,252	\$ 114,332	\$ 2,882	\$
Pension Plan - Investment Differences - TMRS	510,963	322,652	833,615	14,282	
Pension Plan - Assumption Changes - TESRS	1,175		1,175		
Deferred Charges on Refunding		34,157	34,157		
Total Deferred Outflows of Resources	<u>\$ 582,218</u>	<u>\$ 401,061</u>	<u>\$ 983,279</u>	<u>\$ 17,164</u>	<u>\$ 0</u>
LIABILITIES:					
Accounts Payable and Due to State	\$ 273,712	\$ 13,768	\$ 287,480	\$ 21,333	\$
Due to EDC's	107,218		107,218		
Accrued Wages	55,017	4,827	59,844	324	
Customer Deposits	20,914	270,860	291,774		
Refunds Payable		13,897	13,897		
Noncurrent Liabilities					
Long-Term Debt Due within One Year	158,948	1,035,748	1,194,696	228,626	
Long-Term Debt Due in More Than One Year	434,228	8,726,451	9,160,679	227,006	
Net Pension Liability - TMRS	334,425	211,174	545,599	11,223	
Net Pension Liability - TESRS	314,521		314,521		
Closure/Postclosure Landfill Obligation		581,817	581,817		
Total Liabilities	<u>\$ 1,698,983</u>	<u>\$ 10,858,542</u>	<u>\$ 12,557,525</u>	<u>\$ 488,512</u>	<u>\$ 0</u>
DEFERRED INFLOWS OF RESOURCES					
Pension Plan - Experience Differences - TMRS	\$ 17,677	\$ 11,163	\$ 28,840	\$ 808	\$
Pension Plan - Investment Differences - TESRS	17,383		17,383		
Pension Plan - Experience Differences - TESRS	819		819		
Total Deferred Inflows of Resources	<u>\$ 35,879</u>	<u>\$ 11,163</u>	<u>\$ 47,042</u>	<u>\$ 808</u>	<u>\$ 0</u>
NET POSITION:					
Net Investment in Capital Assets	\$ 4,559,580	\$ 4,840,389	\$ 9,399,969	\$ 99,095	\$
Restricted For:					
Enabling Legislation	368,468		368,468		
Closure and Postclosure Care		57,306	57,306		
HUD Programs		15,787	15,787		
Unrestricted	<u>3,751,757</u>	<u>3,458,047</u>	<u>7,207,804</u>	<u>1,523,122</u>	<u>908,667</u>
Total Net Position	<u>\$ 8,679,805</u>	<u>\$ 8,369,529</u>	<u>\$ 17,049,334</u>	<u>\$ 1,622,217</u>	<u>\$ 908,667</u>

The accompanying notes are an integral part of this statement.

-5-
CITY OF LAMESA, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-2

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Fines, Fees, and Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
	Expenses				Governmental Activities	Business-Type Activities	Total	Lamesa EDC	Lamesa EAP
PRIMARY GOVERNMENT:									
Governmental Activities									
Administration	\$ 487,014	\$ 47,944	\$ 41,404	\$ 90,445	\$ (307,221)	\$	\$ (307,221)	\$	\$
General Government	586,764	88,824			(497,940)		(497,940)		
Tourism	130,707				(130,707)		(130,707)		
Fire	857,937		204,990		(652,947)		(652,947)		
Streets	584,326		72,282		(512,044)		(512,044)		
Vehicle Services	144,654				(144,654)		(144,654)		
Police	1,767,362	15,657			(1,751,705)		(1,751,705)		
Parks and Recreation	1,093,298		123,304		(968,994)		(968,994)		
Airport	35,622		35,621		(1)		(1)		
Interest Expense and Related Fees	15,163				(15,163)		(15,163)		
Total Governmental Activities	\$ 5,702,847	\$ 152,425	\$ 477,601	\$ 90,445	\$ (4,982,376)	\$ 0	\$ (4,982,376)	\$ 0	\$ 0
Business-Type Activities:									
Water and Wastewater	\$ 3,948,939	\$ 4,871,827	\$	\$	\$	\$ 922,888	\$ 922,888	\$	\$
Solid Waste	1,466,033	1,800,867	65,340			400,174	400,174		
Municipal Golf Course	337,354	194,323				(143,031)	(143,031)		
Housing Program	459,799	456,403				(3,396)	(3,396)		
Interest Expense and Related Fees	426,659					(426,659)	(426,659)		
Total Business-Type Activities	\$ 6,638,784	\$ 7,323,420	\$ 65,340	\$ 0	\$ 0	\$ 749,976	\$ 749,976	\$ 0	\$ 0
Total Primary Government	\$ 12,341,631	\$ 7,475,845	\$ 542,941	\$ 90,445	\$ (4,982,376)	\$ 749,976	\$ (4,232,400)	\$ 0	\$ 0
Component Units:									
Lamesa Economic Development Corporation	\$ 213,835	\$	\$	\$			\$ (213,835)	\$	
Lamesa Economic Alliance Project	185,690								(185,690)
Total Component Units	\$ 399,525	\$ 0	\$ 0	\$ 0			\$ (213,835)	\$	(185,690)
General Revenues:									
Property Taxes				\$	\$ 2,290,406	\$	\$ 2,290,406	\$	
Sales Taxes					1,185,491		1,185,491		294,520
Gross Receipts Taxes					374,577		374,577		
Motel Occupancy Taxes					152,194		152,194		
Rents and Royalties					29,672		29,672	350	
Investment Earnings					56,178	42,846	99,024	27,711	15,856
Gain on Retirement of Assets						3,622	3,622		
Other					427,895	97,523	525,418	157,577	
Transfers					720,732	(720,732)			
Total General Revenue and Transfers				\$	\$ 5,237,145	\$ (576,741)	\$ 4,660,404	\$ 480,157	\$ 310,376
Change in Net Position				\$	\$ 254,769	\$ 173,235	\$ 428,004	\$ 266,322	\$ 124,686
Net Position - Beginning				\$	\$ 8,425,036	\$ 8,196,294	\$ 16,621,330	\$ 1,355,895	\$ 783,981
Net Position - Ending				\$	\$ 8,679,805	\$ 8,369,529	\$ 17,049,334	\$ 1,622,217	\$ 908,667

The accompanying notes are an integral part of this statement.

-6-
CITY OF LAMESA, TEXAS

EXHIBIT A-3

**BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:			
Cash and Cash Equivalents	\$ 3,375,336	\$ 355,127	\$ 3,730,463
Receivables, Net of Allowances	617,459	25,851	643,310
Intergovernmental Receivables	21,993		21,993
Inventory	6,036		6,036
Total Assets	\$ 4,020,824	\$ 380,978	\$ 4,401,802
LIABILITIES:			
Accounts Payable	\$ 261,202	\$ 12,510	\$ 273,712
Accrued Payroll Liabilities	55,017		55,017
Due to Other Funds	32,147		32,147
Due to EDC's	107,218		107,218
Community Building Deposits	20,914		20,914
Total Liabilities	\$ 476,498	\$ 12,510	\$ 489,008
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue	\$ 194,206	\$	\$ 194,206
Total Deferred Inflows of Resources	\$ 194,206	\$ 0	\$ 194,206
FUND BALANCES:			
Nonspendable - Inventory	\$ 6,036	\$	\$ 6,036
Restricted for Enabling Legislation		368,468	368,468
Unassigned	3,344,084		3,344,084
Total Fund Balances	\$ 3,350,120	\$ 368,468	\$ 3,718,588
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,020,824	\$ 380,978	\$ 4,401,802

The accompanying notes are an integral part of this statement.

-7-
CITY OF LAMESA, TEXAS

EXHIBIT A-4

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

Total Fund Balances - Governmental Funds Balance Sheet	\$ 3,718,588
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Net Capital assets used in governmental activities are not reported in the funds.	4,559,580
Property taxes receivable and court fines and fees unavailable to pay for current period expenditures are deferred in the funds.	194,206
Payables for debt principal which are not due in the current period are not reported in the funds.	(517,946)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(75,230)
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	903,214
Net Pension Liability and Related Deferred Inflows and Outflows are not reported in the funds - TMRS.	228,941
Net Pension Liability and Related Deferred Inflows and Outflows are not reported in the funds - TESRS.	<u>(331,548)</u>
Net Position of Governmental Activities - Statement of Net Position	\$ <u><u>8,679,805</u></u>

The accompanying notes are an integral part of this statement.

-8-
CITY OF LAMESA, TEXAS

EXHIBIT A-5

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

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:			
Taxes:			
General Property Taxes	\$ 2,344,630	\$	\$ 2,344,630
Sales Taxes	1,185,491		1,185,491
Gross Receipts Business Taxes	371,967	2,610	374,577
Motel Occupancy Taxes		152,194	152,194
Licenses and Permits	47,994		47,994
Charges for Services	18,271		18,271
Fines, Fees, and Forfeits	100,000	4,431	104,431
Investment Earnings	55,025	1,153	56,178
Intergovernmental	212,480	337,295	549,775
Rents and Royalties	29,672		29,672
Miscellaneous	427,894	1	427,895
Total Revenues	<u>\$ 4,793,424</u>	<u>\$ 497,684</u>	<u>\$ 5,291,108</u>
Expenditures:			
Current:			
Administration	\$ 518,094	\$	\$ 518,094
General Government	556,656	76,614	633,270
Tourism		123,020	123,020
Fire	832,989		832,989
Streets	594,580		594,580
Vehicle Services	92,900		92,900
Police	2,073,573		2,073,573
Parks and Recreation	893,701	195,394	1,089,095
Airport		35,622	35,622
Debt Service:			
Principal	154,449		154,449
Interest and Fiscal Charges	15,163		15,163
Total Expenditures	<u>\$ 5,732,105</u>	<u>\$ 430,650</u>	<u>\$ 6,162,755</u>
Deficits of Revenues			
Over Expenditures	<u>\$ (938,681)</u>	<u>\$ 67,034</u>	<u>\$ (871,647)</u>
Other Financing Sources:			
Transfers In (Out)	\$ 720,732	\$ (4,500)	\$ 716,232
Capital Lease Proceeds	459,715		459,715
Total Other Financing Sources	<u>\$ 1,180,447</u>	<u>\$ (4,500)</u>	<u>\$ 1,175,947</u>
Net Change in Fund Balances	\$ 241,766	\$ 62,534	\$ 304,300
Fund Balances - Beginning	<u>3,108,354</u>	<u>305,934</u>	<u>3,414,288</u>
Fund Balances - Ending	<u>\$ 3,350,120</u>	<u>\$ 368,468</u>	<u>\$ 3,718,588</u>

The accompanying notes are an integral part of this statement.

CITY OF LAMESA, TEXAS

EXHIBIT A-6

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

Net Change in Fund Balances - Total Governmental Funds	\$ 304,300
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital assets are not reported as expenses in the SOA.	874,577
The depreciation of capital assets used in governmental activities is not reported in the funds.	(587,868)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(54,224)
Repayment of debt principal is an expenditure in the funds but is not an expense in the SOA.	154,449
Proceeds from issuance of capital leases are not recorded as other financing sources in the statement of activities.	(459,715)
The net revenue or expense of internal service funds is reported with governmental activities.	255,154
Pension Expense is not accrued in the funds related to the Net Pension Liability, Deferred Outflow, and Deferred Inflows - TMRS.	(141,995)
Pension Expense is not accrued in the funds related to the Net Pension Liability, Deferred Outflow, and Deferred Inflows - TESRS.	(106,032)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	<u>16,123</u>
Change in Net Position of Governmental Activities - Statement of Activities	\$ <u><u>254,769</u></u>

The accompanying notes are an integral part of this statement.

-10-
CITY OF LAMESA, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	Business-Type Activities - Major Enterprise Funds					Governmental Activities- Internal Service Funds
	Water & Wastewater	Solid Waste	Municipal Golf Course	Housing Program	Totals	
ASSETS:						
Cash and Cash Equivalents	\$ 1,728,485	\$ 1,175,005	\$	\$ 26,501	\$ 2,929,991	\$ 774,443
Receivables, Net of Allowances	482,779	174,829	271		657,879	
Due from Other Funds	63,625	75,000			138,625	128,771
Inventory	251,122				251,122	
Restricted Assets						
Cash and Cash Equivalents		639,123			639,123	
Total Current Assets	\$ 2,526,011	\$ 2,063,957	\$ 271	\$ 26,501	\$ 4,616,740	\$ 903,214
Noncurrent Assets						
Capital Assets, Net of Accumulated Depreciation and Amortization						
Land	\$ 145,919	\$ 143,957	\$ 79,362	\$	\$ 369,238	\$
Buildings	67,361	473,280	22,387		563,028	
Improvements other than Buildings	4,332,300				4,332,300	
Machinery and Equipment	658,965	774,011	95,288		1,528,264	
Infrastructure	5,041,618				5,041,618	
Water Rights	2,622,234				2,622,234	
Total Noncurrent Assets	\$ 12,868,397	\$ 1,391,248	\$ 197,037	\$ 0	\$ 14,456,682	\$ 0
Total Assets	\$ 15,394,408	\$ 3,455,205	\$ 197,308	\$ 26,501	\$ 19,073,422	\$ 903,214
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Plan - Employer Contributions	\$ 25,332	\$ 15,425	\$ 3,495	\$	\$ 44,252	\$
Pension Plan - Investment Differences	184,704	112,464	25,484		322,652	
Deferred Charges on Refundings	34,157				34,157	
Total Deferred Outflows of Resources	\$ 244,193	\$ 127,889	\$ 28,979	\$ 0	\$ 401,061	\$ 0
LIABILITIES:						
Accounts Payable and Due to State	\$ 3,054	\$	\$	\$ 10,714	\$ 13,768	\$
Due to Other Funds			235,249		235,249	
Refunds Payable	13,897				13,897	
Accrued Payroll Liabilities	2,675	1,746	406		4,827	
Customer Deposits	270,860				270,860	
Current Portion of Long-Term Liabilities						
Compensated Absences	11,559	5,760	3,170		20,489	
Notes and Bonds Payable	660,342				660,342	
Leases Payable	158,478	172,728	23,711		354,917	
Total Current Liabilities	\$ 1,120,865	\$ 180,234	\$ 262,536	\$ 10,714	\$ 1,574,349	\$ 0
Noncurrent Liabilities						
Compensated Absences	\$ 34,677	\$ 17,279	\$ 9,509	\$	\$ 61,465	\$
Notes and Bonds Payable	6,695,872				6,695,872	
Premium on Notes Payable	63,952				63,952	
Leases Payable	1,445,668	390,785	68,709		1,905,162	
Net Pension Liability	120,888	73,607	16,679		211,174	
Landfill Closure and Postclosure		581,817			581,817	
Total Noncurrent Liabilities	\$ 8,361,057	\$ 1,063,488	\$ 94,897	\$ 0	\$ 9,519,442	\$ 0
Total Liabilities	\$ 9,481,922	\$ 1,243,722	\$ 357,433	\$ 10,714	\$ 11,093,791	\$ 0
DEFERRED INFLOWS OF RESOURCES:						
Pension Plan - Experience Differences	\$ 6,390	\$ 3,891	\$ 882	\$	\$ 11,163	\$
Total Deferred Inflows of Resources	\$ 6,390	\$ 3,891	\$ 882	\$ 0	\$ 11,163	\$ 0
NET POSITION:						
Net Investment in Capital Assets	\$ 3,908,037	\$ 827,735	\$ 104,617	\$	\$ 4,840,389	\$
Restricted For:						
Closure and Postclosure Care		57,306			57,306	
HUD Programs				15,787	15,787	
Unrestricted	2,242,252	1,450,440	(236,645)		3,456,047	903,214
Total Net Position	\$ 6,150,289	\$ 2,335,481	\$ (132,028)	\$ 15,787	\$ 8,369,529	\$ 903,214

The accompanying notes are an integral part of this statement.

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water & Wastewater	Solid Waste	Municipal Golf Course	Housing Program	Totals	
OPERATING REVENUES:						
Water and Wastewater Revenue	\$ 4,871,827	\$	\$	\$	\$ 4,871,827	\$
Sanitation Charges		1,800,867			1,800,867	
Municipal Golf Course Fees			194,323		194,323	
Commercial Rentals and Fees				456,403	456,403	
Interdepartmental Billings						880,525
Total Operating Revenues	\$ 4,871,827	\$ 1,800,867	\$ 194,323	\$ 456,403	\$ 7,323,420	\$ 880,525
OPERATING EXPENSES:						
Housing Assistance Payments	\$	\$	\$	392,813	392,813	\$
Personnel Services	1,062,695	646,667	153,977	44,500	1,907,839	632,948
Supplies	149,216	91,070	21,575		261,861	
Maintenance	390,189	148,543	101,048	22,486	662,266	
Miscellaneous Services	1,338,867	143,760	30,942		1,513,569	
Depreciation and Amortization	958,201	384,891	29,812		1,372,904	
Noncapitalized Equipment	49,771	51,102			100,873	
Total Operating Expenses	\$ 3,948,939	\$ 1,466,033	\$ 337,354	\$ 459,799	\$ 6,212,125	\$ 632,948
Operating Income (Loss)	\$ 922,888	\$ 334,834	\$ (143,031)	\$ (3,396)	\$ 1,111,295	\$ 247,577
NON-OPERATING REVENUES (EXPENSES):						
Interest Revenue	\$ 25,120	\$ 16,937	\$	\$ 789	\$ 42,846	\$ 3,077
Gain (Loss) on Sale of Assets	3,622				3,622	
Intergovernmental Revenue		65,340			65,340	
Miscellaneous Income	97,523				97,523	
Interest Expense and Related Fees	(408,701)	(17,958)			(426,659)	
Total Non-Operating Revenue (Expense)	\$ (282,436)	\$ 64,319	\$ 0	\$ 789	\$ (217,328)	\$ 3,077
Income (Loss) Before Transfers	\$ 640,452	\$ 399,153	\$ (143,031)	\$ (2,607)	\$ 893,967	\$ 250,654
Transfers In (Out)	(379,502)	(341,230)			(720,732)	4,500
Change in Net Position	\$ 260,950	\$ 57,923	\$ (143,031)	\$ (2,607)	\$ 173,235	\$ 255,154
Total Net Position - Beginning	5,889,339	2,277,558	11,003	18,394	8,196,294	648,060
Total Net Position - Ending	\$ 6,150,289	\$ 2,335,481	\$ (132,028)	\$ 15,787	\$ 8,369,529	\$ 903,214

The accompanying notes are an integral part of this statement.

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water & Waste Water	Solid Waste	Municipal Golf Course	Housing Program	Total	
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 4,892,098	\$ 1,811,197	\$ 196,725	\$ 456,403	\$ 7,356,423	\$ 882,914
Cash Payments for Insurance Policies and Settlements						(634,157)
Cash Payments to Employees for Services	(1,032,625)	(640,387)	(149,561)	(54,258)	(1,876,831)	
Cash Payments for Housing Subsidies				(392,813)	(392,813)	
Cash Payments to Other Suppliers for Goods and Services	(2,022,966)	(434,475)	(160,780)	(11,772)	(2,629,993)	
Net Cash from Operating Activities	\$ 1,836,507	\$ 736,335	\$ (113,616)	\$ (2,440)	\$ 2,456,786	\$ 248,757
Cash Flows from Non-Capital Financing Activities:						
Cash Received from Intergovernmental Contributions	\$	\$ 65,340	\$	\$	\$ 65,340	\$
Miscellaneous Income	97,523	2			97,525	
Transfers to Other Funds	(557,752)	(341,230)	138,513	0	(760,469)	(27,647)
Net Cash from Non-Capital Financing Activities	\$ (460,229)	\$ (275,888)	\$ 138,513	\$ 0	\$ (597,604)	\$ (27,647)
Cash Flows from Capital and Related Financing Activities:						
Principal and Interest Paid	\$ (1,299,196)	\$ (321,564)	\$ (24,897)	\$	\$ (1,645,657)	\$
Proceeds from Sale of Assets	3,622				3,622	
Acquisition or Construction of Capital Assets	(96,750)	(6,500)			(103,250)	
Net Cash from Capital and Related Financing Activities	\$ (1,392,324)	\$ (328,064)	\$ (24,897)	\$ 0	\$ (1,745,285)	\$ 0
Cash Flows from Investing Activities:						
Interest and Dividends on Investments	\$ 25,120	\$ 16,937	\$	\$ 789	\$ 42,846	\$ 3,077
Net Cash from Investing Activities	\$ 25,120	\$ 16,937	\$ 0	\$ 789	\$ 42,846	\$ 3,077
Change in Cash and Cash Equivalents	\$ 9,074	\$ 149,320	\$ 0	\$ (1,651)	\$ 156,743	\$ 224,187
Cash and Cash Equivalents - Beginning of Year	<u>1,719,411</u>	<u>1,664,808</u>	<u>0</u>	<u>28,152</u>	<u>3,412,371</u>	<u>550,256</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,728,485</u>	<u>\$ 1,814,128</u>	<u>\$ 0</u>	<u>\$ 26,501</u>	<u>\$ 3,569,114</u>	<u>\$ 774,443</u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:						
Operating Income (Loss)	\$ 922,888	\$ 334,834	\$ (143,031)	\$ (3,396)	\$ 1,111,295	\$ 247,577
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities						
Depreciation and Amortization	\$ 958,201	\$ 384,891	\$ 29,812	\$	\$ 1,372,904	\$
Change in Assets and Liabilities:						
Decrease (Increase) in Receivables	15,090	10,330	2,402		27,822	2,389
Decrease (Increase) in Inventory	(95,333)				(95,333)	
Decrease (Increase) in Deferred Outflows	(181,253)	(111,462)	(24,846)		(317,561)	
Increase (Decrease) in Accounts Payable and Due to State	410		(7,215)	10,714	3,909	
Increase (Decrease) in Claims Payable						
Increase (Decrease) in Refunds Payable	(4,015)				(4,015)	
Increase (Decrease) in Customer Deposits	9,196				9,196	
Increase (Decrease) in Accrued Expenses	(22,019)	(20,289)	(3,532)	(9,758)	(55,598)	(1,209)
Increase (Decrease) in Net Pension Liability	338,943	198,056	47,996		584,995	
Increase (Decrease) in Deferred Inflows	(105,601)	(60,025)	(15,202)		(180,828)	
Total Adjustments	\$ 913,619	\$ 401,501	\$ 29,415	\$ 956	\$ 1,345,491	\$ 1,180
Net Cash from Operating Activities	\$ 1,836,507	\$ 736,335	\$ (113,616)	\$ (2,440)	\$ 2,456,786	\$ 248,757
Non-Cash Financing Activities:						
The City received a capital lease in the amount of \$42,734 for the Water and Wastewater Fund for fixed assets.						
The City received a capital lease in the amount of \$268,833 for the Solid Waste Fund to fixed assets.						

The accompanying notes are an integral part of this statement.

CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

The City of Lamesa, Texas' (the City) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

1. Reporting Entity

The City is a municipal corporation governed by a Council - City Manager form of government. The City incorporated in 1917. The City provides a range of services, including tourism, police and fire protection, maintenance of streets and other infrastructure, and recreational activities. The City also provides utilities for water, sewer, and solid waste, as well as operating the municipal golf course and providing housing assistance to local residents.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs when deemed appropriate by the City Council. The City Council (the Council) is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. The Council also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the GASB in its Statement No. 61, *The Financial Reporting Entity*.

GASB Statement No. 61 identifies criteria for determining if other entities are potential component units that should be reported within the City's basic financial statements. The application of these criteria provides for identification of any entities for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading. Based on the application of these criteria, two component units, Lamesa Economic Development Corporation (LEDC) and Lamesa Economic Alliance Project (LEAP), are included within the reporting City. The City is financially accountable for the Corporation, establishes the sales tax that is the principal source of revenue for the Corporation, and appoints the Board of Directors. This component unit has been discretely presented in the accompanying financial statements. Complete financial statements for the component units can be obtained from their office at 123 Main Avenue, Lamesa, Texas 79331.

2. Basis of Presentation, Basis of Accounting

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 double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

-14-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 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 and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund 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. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

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

The City also reports nonmajor governmental fund types:

Special Revenue: The City accounts for funds received or charged that are restricted by third parties in these accounts.

The City reports the following major enterprise funds:

Water and Wastewater Fund: This fund accounts for the revenues and expenses associated with providing water and sewer service to the citizens of the City.

Solid Waste Fund: This fund accounts for the revenues and expenses associated with providing solid waste service to the citizens of the City.

Municipal Golf Course: This fund accounts for the revenues and expenses associated operating the municipal golf course as a service to the citizens of the City.

Housing Program: This fund accounts for the revenues and expenses associated with the City operated housing assistance program.

-15-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Additionally, the City reports an Internal Service Fund which is used to account for workers' compensation insurance, property insurance, and self-funded health insurance provided to the departments of the city.

Fund Balances

The City reports fund balances under GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Non-spendable fund balance—includes the portion of net resources that cannot be spent because of their form (i.e. inventory, long-term loans, or prepaids) or because they must remain in-tact such as the principal of an endowment.

Restricted fund balance—includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include grant awards and bond proceeds.

Committed fund balance—includes the portion of net resources upon which the City Council has imposed limitations on use. These are amounts that can be used only for the specific purposes determined by a *formal action* of the City Council. Commitments may be changed or lifted only by the Council taking the same *formal action* that originally imposed the constraint. The *formal action* must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.

Assigned fund balance—includes the portion of net resources for which an intended use has been established by the City Council or the City Official authorized to do so by the City Council. Assignments of fund balances are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund.

Unassigned fund balance—includes the amounts in the general fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

Fund Balance Policy

Committed Fund Balance—The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period (i.e. the Council may approve the calculation or formula for determining the amount to be committed).

NOTES TO FINANCIAL STATEMENTS

Assigned Fund Balance—The City Council authorizes the City Manager as the City Official responsible for the assignment of fund balance to a specific purpose as approved by this fund balance policy.

Order of Expenditure of Funds

When multiple categories of fund balances are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will first spend the most restricted funds before moving down to the next most restrictive category with available funds, but also reserves the right to deviate from this general strategy when appropriate.

b. Measurement Focus, Basis of Accounting

Government-wide and Proprietary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange 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. Revenue 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 60 days after year-end. Revenues from local sources consist primarily of property taxes, franchise taxes, and gross receipts taxes. Property tax revenues and revenues received from the State are recognized under the 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 asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash in bank, restricted cash, and certificates of deposit are considered to be cash equivalents.

Restricted Cash and Cash Equivalents consisted of funds restricted for closure and post closure obligations related to the City's landfill operations recorded in the Solid Waste Fund. As of September 30, 2019 the restricted balance was \$639,123.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 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 1 of the year following the year in which imposed. On January 1 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. 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.

c. Prepaid Items

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

d. Inventory – Supplies

Inventory is valued at the lower of FIFO cost (first in, first out) or market. Inventory in the Water and Wastewater Fund consists of supplies held for future use.

e. Capital Assets

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

-18-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Asset Classes	Estimated Useful Lives (Years)
Buildings	20-50
Improvements Other than Buildings	20
Machinery and Equipment	5-10
Infrastructure	20-50

f. Receivable Balances

Receivables as of year-end for the City's individual major funds and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Receivables:			
Customer Accounts	\$	\$ 370,006	\$ 370,006
Unbilled Revenue		381,768	381,768
Property Taxes	344,191		344,191
Franchise Fees	80,807		80,807
Hotel Occupancy Taxes	25,851		25,851
Sales Tax	323,635		323,635
Paving Liens	860,012		860,012
Other	20,281		20,281
Gross Receivables	\$ 1,654,777	\$ 751,774	\$ 2,406,551
Less: Allowance for Uncollectibles	(1,011,467)	(93,895)	(1,105,362)
Net Total Receivables	\$ 643,310	\$ 657,879	\$ 1,301,189

g. Deferred Inflows of Resources Reported in the Governmental Funds

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and fines and fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. As of September 30, 2019, the City reported unavailable revenue from property taxes in the amount of \$141,598 and unavailable revenue in the amount of \$51,322 from municipal court receivables.

-19-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

h. Deferred Inflows and Outflows of Resources in the Statement of Net Position

In addition to assets and liabilities, the statements of net position will sometimes report a separate sections for deferred inflows and outflows 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 amounts reported by the City in this section of the government-wide statement of net position all related to pension plans reported by the county, except for deferred charges on refunding as recognized by the City in prior periods. The deferred charge is related to a bond refunding on Canadian River Municipal Water Authority (CRMWA) and is being amortized to interest expense over the life of the new bond issuance. As of September 30, 2019 the City reported \$34,157 as unamortized deferred charges on refunding. For more information on the pension related deferred inflows and outflows of resources, see their respective notes.

i. Compensated Absences

Compensated absences (general leave) for the City includes both vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon termination, employees are paid for any accrued general leave earned as set forth by personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represents a reconciling item between the fund and government-wide presentations. Vested or accumulated general leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

j. Revenues

Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue. The City also recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements related to grants, including time requirements, are met. The City records revenue earned but unbilled related to water and wastewater and solid waste utilities, this amount is reported as accounts receivable in the financial statements with the details disclosed in the notes. Resources transmitted before the eligibility requirements are met are reported as cash paid in advance by the provider and deferred inflows of resources by the City.

k. Expenditures

Expenditures are recognized when the related fund liability is incurred. In accordance with GASB 63 and 65, any loss on bond refunding is recognized as a deferred outflow of resources on the statement of net position and amortized over the life of the refunding bonds. In addition, bond issue costs are immediately expensed.

-20-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

I. 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.

Transfers and Interfund Payables and Receivables are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

m. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make 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 reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

n. Encumbrances

The City does not utilize an encumbrance accounting system. At year-end, the City reviews commitments to determine amounts encumbered. At September 30, 2019, there were no material commitments to be indicated by a reserve in the general fund balance.

B. Deposits and Investments

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

1. Cash and Cash Equivalents

At September 30, 2019, the carrying amount of the City's cash and cash equivalents (including restricted) was \$8,074,020. The balances includes cash in bank of \$3,818,747, \$262,646 invested in TexStar, \$3,353,504 invested in certificate of deposits, and \$639,123 of restricted certificates of deposit, with a bank balance of \$8,008,792. The City's cash and cash equivalents at September 30, 2019, and during the year then ended were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

NOTES TO FINANCIAL STATEMENTS

2. Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an 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 (the Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and 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.

3. Analysis of Specific Deposit and Investment Risks

Standards require 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. At year end, the City's investments were not 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's only investments were certificates of deposit which were fully covered by pledge collateral at year end.

-22-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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.

C. Due to EDC's and Due from City

The City recorded a liability to the component units in the amount of \$107,218 for sales taxes not passed through as of September 30, 2019.

D. Water Rights and Related Debt with CRMWA

The City, along with several West Texas municipalities, entered into various contracts with the Canadian River Municipal Water Authority, to participate in the construction and maintenance of water gathering, holding, treatment, and transmission facilities. Under the agreements, CRMWA agreed to issue revenue bonds to finance construction and maintenance of the facilities and the City agreed to pay back their share of the total annual debt service requirements.

The following schedules comprise the debt outstanding related to the CRMWA contracts as September 30, 2019:

Water Facilities Debt	Balance 10/1/2018	Additions	Principal Payments	Balance 9/30/2019
Series 2010, Refunding, CUP	\$ 40,717	\$	\$ 26,382	\$ 14,335
Series 2012, Refunding, BUREC	868,538		28,504	840,034
Series 2017, Refunding, CUP	246,227		21,381	224,846
Series 2011, Refunding, CUP	1,338,783		82,540	1,256,243
Series 2014, Refunding, CUP	651,051		139,297	511,754
	<u>\$ 3,145,316</u>	<u>\$ 0</u>	<u>\$ 298,104</u>	<u>\$ 2,847,212</u>

Water Facilities Debt	Maturity	Interest Rates
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2006	2020	2.0%-5.0%
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2017	2029	3.0%-5.0%
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2010	2021	3.0%-3.5%
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2011	2031	3.0%-5.0%
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2012	2025	2.6%
Revenue Refunding Bonds, Conjunctive Use Groundwater Supply Project, Series 2014	2027	2.0%-5.0%

The City paid \$147,799 in interest related to this debt for the year ended September 30, 2019.

-23-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Debt service requirements on all long-term debt outstanding at September 30, 2019, are as follows:

Year Ending September 30,	CMRWA		
	Principal	Interest	Total
2020	\$ 312,342	\$ 137,279	\$ 449,621
2021	323,254	176,630	499,884
2022	339,147	106,818	445,965
2023	355,872	90,119	445,991
2024	373,948	72,417	446,365
2025-2029	981,358	157,675	1,139,033
2030-2031	161,291	10,334	171,625
Totals	\$ 2,847,212	\$ 751,272	\$ 3,598,484

Investment in water facilities at cost as of September 30, 2019 is as follows:

Cost:	Beginning	Additions	Deletions/Other	Ending
CRMWA - Water Rights	\$ 6,680,247	\$	\$	\$ 6,680,247
Accumulated Amortization:				
CRMWA - Water Rights	(3,713,980)	(344,034)		(4,058,014)
Net Investment in Water Facilities	\$ 2,966,267	\$ (344,034)	\$ 0	\$ 2,622,233
Total Related Debt:				\$ 2,847,212
Excess Debt over Related Water Rights				\$ (224,979)

CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

E. Capital Assets

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

Governmental Activities:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital Assets Not Being Depreciated				
Land and Improvements	\$ 14,988	\$	\$	\$ 14,988
Construction in Progress	0	39,438		39,438
Total Capital Assets Not Being Depreciated	\$ 14,988	\$ 39,438	\$ 0	\$ 54,426
Depreciable Assets				
Buildings	\$ 2,532,103	\$ 51,010	\$	\$ 2,583,113
Improvements Other than Buildings	2,197,982			2,197,982
Machinery and Equipment	3,462,827	784,129		4,246,956
Total Capital Assets Being Depreciated	\$ 8,192,912	\$ 835,139	\$ 0	\$ 9,028,051
Less Accumulated Depreciation for:				
Buildings	\$ 596,926	\$ 92,214	\$	\$ 689,140
Improvements Other than Buildings	688,371	100,021		788,392
Machinery and Equipment	2,649,732	395,633		3,045,365
Total Accumulated Depreciation	\$ 3,935,029	\$ 587,868	\$ 0	\$ 4,522,897
Total Capital Assets Being Depreciated, Net	\$ 4,257,883	\$ 247,271	\$ 0	\$ 4,505,154
Governmental Activities Capital Assets, Net	\$ 4,272,871	\$ 286,709	\$ 0	\$ 4,559,580

Depreciation was charged to the governmental activities as follows:

Administration	\$ 11,119
General Government	33,743
Tourism	12,863
Fire	126,703
Streets	62,976
Vehicle Services	52,425
Police	103,416
Parks and Recreation	184,623
Total Depreciation	\$ 587,868

-25-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Business-Type Activities:

	Beginning Balances	Increases	Decreases	Ending Balances
Business-Type Activities:				
Capital Assets Not Being Depreciated				
Land	\$ 352,320	\$ 16,918	\$	\$ 369,238
Total Capital Assets Not Being Depreciated	<u>\$ 352,320</u>	<u>\$ 16,918</u>	<u>\$ 0</u>	<u>\$ 369,238</u>
Depreciable Assets				
Buildings	\$ 2,572,550	\$	\$	\$ 2,572,550
Improvements other than Buildings	10,292,586			10,292,586
Machinery and Equipment	7,670,058	392,898		8,062,956
Infrastructure	<u>6,816,493</u>			<u>6,816,493</u>
Total Capital Assets Being Depreciated	<u>\$ 27,351,687</u>	<u>\$ 392,898</u>	<u>\$ 0</u>	<u>\$ 27,744,585</u>
Less Accumulated Depreciation for:				
Buildings	\$ 1,899,227	\$ 110,297	\$	\$ 2,009,524
Improvements other than Buildings	5,635,342	324,943		5,960,285
Machinery and Equipment	6,144,987	389,704		6,534,691
Infrastructure	<u>1,604,464</u>	<u>170,411</u>		<u>1,774,875</u>
Total Accumulated Depreciation	<u>\$ 15,284,020</u>	<u>\$ 995,355</u>	<u>\$ 0</u>	<u>\$ 16,279,375</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 12,067,667</u>	<u>\$ (602,457)</u>	<u>\$ 0</u>	<u>\$ 11,465,210</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,419,987</u>	<u>\$ (585,539)</u>	<u>\$ 0</u>	<u>\$ 11,834,448</u>

-26-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

F. Noncurrent Liabilities

1. Noncurrent Liabilities Activity

Noncurrent liabilities include debt, net pension liability, and accrued compensated absences. Changes in long-term obligations for the year ended September 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Notes Payable	\$ 57,765	\$	\$ 57,765	\$	\$
Capital Leases	154,915	459,715	96,684	517,946	140,140
Compensated Absences	91,353		16,123	75,230	18,808
Total Governmental Activities	\$ 304,033	\$ 459,715	\$ 170,572	\$ 593,176	\$ 158,948
Business-Type Activities:					
Notes Payable	\$ 5,097,237	\$	\$ 588,235	\$ 4,509,002	\$ 348,000
CRMWA Bonds Payable	3,145,316		298,104	2,847,212	312,342
Bond Issuance Premiums	82,167		18,215	63,952	
Capital Leases	2,286,394	306,567	332,882	2,260,079	354,917
Compensated Absences	82,267		314	81,954	20,489
Total Business-Type Activities	\$ 10,693,381	\$ 306,567	\$ 1,237,750	\$ 9,762,199	\$ 1,035,748

The City also amortized \$18,440 of deferred charges on refunding to interest expense during the year ended September 30, 2019.

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated Absences	Governmental	General
Compensated Absences	Business-Type	Proprietary
Closure and Post Closure Costs	Governmental	Proprietary
Net Pension Liability	Governmental	General
Net Pension Liability	Business-Type	Proprietary

-27-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

The issues dates, maturity dates, and interest rates applicable for notes payable and capital leases are as follows:

	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Outstanding</u>
Governmental Activities:					
Capital Leases:					
2017 Dump Truck	7/10/2017	\$ 94,676	3.10%	2/28/2022	\$ 57,963
2017 Toro Mower	5/5/2017	35,096	0.00%	5/5/2022	17,622
2018 Utility Vehicle	2/28/2018	21,000	6.60%	2/29/2020	6,851
2018 Tahoe Police Cruiser	4/5/2018	54,221	5.92%	4/5/2021	27,066
2018 Fire Truck	6/1/2018	125,000	4.75%	2/15/2023	100,881
3 Kubota Mowers	10/1/2018	54,199	3.33%	10/1/2022	42,407
2 2019 Tahoe Police Cruisers	1/31/2019	128,000	4.24%	1/31/2023	128,000
Chevrolet Silverado	1/14/2019	28,063	5.26%	1/14/2023	25,619
2 Chevrolet Silverardos	1/14/2019	32,635	5.26%	1/14/2023	29,355
2 Chevrolet Silverardos	1/14/2019	63,328	5.26%	1/14/2023	56,959
2 Chevrolet Silverardos	1/14/2019	28,490	5.26%	1/14/2023	25,223
		<u>\$ 664,708</u>			<u>\$ 517,946</u>
Business-Type Activities:					
Notes Payable:					
USDA Note 2002	11/21/2006	\$ 5,034,000	4.25%	12/1/2014	\$ 4,248,000
Tax Note 2013	3/17/2013	700,000	1.64%	3/1/2020	106,000
Tax Note 2014	11/24/2014	415,750	1.00%-1.80%	3/1/2019	155,002
Capital Leases:					
AAIG Water Meter Lease	4/28/2017	1,790,371	3.37%	5/1/2029	1,511,168
924K Caterpillar Wheel Loader	5/6/2015	145,110	2.75%	5/31/2022	101,113
2016 Mack GU713 Refuse Truck	1/19/2016	219,481	3.00%	4/19/2020	45,513
Caterpillar Bull Dozer	2/24/2015	197,913	2.75%	12/31/2019	41,634
2017 CAT Backhoe Loader	3/1/2017	87,490	3.20%	2/1/2022	54,139
2017 Golf Carts	4/13/2017	85,680	3.49%	4/22/2017	59,844
2017 Toro Mower	6/5/2017	61,080	0.00%	6/5/2022	32,576
2018 Refuse Truck with Sideload	10/1/2017	215,526	5.26%	3/30/2022	131,947
2 Chevrolet Silverardos	1/14/2019	32,635	5.26%	1/14/2023	29,355
2 Chevrolet Silverardos	1/14/2019	42,734	5.26%	1/14/2023	38,839
Skid Steer	3/1/2019	42,970	5.23%	12/1/2021	37,098
Motor Grader 2019	2/4/2019	188,228	5.05%	9/1/2023	176,853
		<u>\$ 9,258,968</u>			<u>\$ 6,769,081</u>

-28-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Debt Service Requirements

Debt service requirements on notes payable as of September 30, 2019, are as follows:

Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2020	\$ 348,000	\$ 182,273	\$ 530,273
2021	91,000	174,909	265,909
2022	94,000	170,978	264,978
2023	98,000	166,898	264,898
2024	103,000	162,627	265,627
2025-2029	582,000	742,348	1,324,348
2030-2034	717,000	604,880	1,321,880
2035-2039	884,000	435,411	1,319,411
2040-2044	1,089,000	226,421	1,315,421
2045-2047	503,002	21,611	524,613
Totals	<u>\$ 4,509,002</u>	<u>\$ 2,888,356</u>	<u>\$ 7,397,358</u>

3. Capital Leases

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Small Equipment	\$ 89,295	\$ 1,589,064
Vehicles	480,737	75,369
Heavy Equipment	94,676	1,072,386
Less: Accumulated Depreciation	(155,371)	(919,052)
Totals	<u>\$ 509,337</u>	<u>\$ 1,817,767</u>

During the year ended September 30, 2019, capital lease assets accounted for \$591,862 of depreciation expense for governmental and business-type activities, respectively.

-29-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2019, as follows:

Year Ending September 30, 2019	Governmental Activities		
	Principal	Interest	Total
2020	\$ 140,140	\$ 21,430	\$ 161,570
2021	138,741	16,569	155,310
2022	120,443	10,514	130,957
2023	94,419	5,228	99,647
2024	20,373	4,319	24,692
2025	3,830	75	3,905
Total Minimum Rentals	\$ 517,946	\$ 58,135	\$ 576,081

Year Ending September 30, 2019	Business-Type Activities		
	Principal	Interest	Total
2020	\$ 354,917	\$ 75,797	\$ 430,714
2021	276,461	65,170	341,631
2022	383,276	54,691	437,967
2023	308,950	42,406	351,356
2024	269,382	31,693	301,075
2025-2029	667,093	66,690	733,783
Total Minimum Rentals	\$ 2,260,079	\$ 336,447	\$ 2,596,526

G. Pension Plans

Texas Municipal Retirement System (TMRS)

Plan Description

The City participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmr.com.

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

NOTES TO FINANCIAL STATEMENTS

Benefits Provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75.00% of the member's deposits and interest.

Currently the City has adopted the following provisions related to the pension plan:

	<u>December 31, 2018</u>
Employee Deposit Rate	7.00%
Matching Ratio (City to Employee)	1.5 to 1
Years Required for Vesting	5
Service Requirement Eligibility (Expressed as Age / Years of Service)	60/5,0/25
Updated Service Credit	100% Repeating, Transfers
Annuity Increase (to Retirees)	0% of CPI

Employees Covered by Benefit Terms

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	54
Inactive Employees Entitled to but not Yet Receiving Benefits	66
Active Employees	74
Total Plan Employees	<u>194</u>

Contributions

The contribution rates for employees in TMRS are either 5.00%, 6.00%, or 7.00% of employee gross earnings, and the city matching percentages are either 100.00%, 150.00%, or 200.00%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7.00% of their annual gross earnings during the fiscal year. The required contribution rate for the City was 4.71% and 4.45% in calendar years 2018 and 2019, respectively. The City's contributions to TMRS for the year ended September 30, 2019, were \$160,475, and were equal to the required contributions.

CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Net Pension Liability

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

Actuarial Assumptions

Inflation	2.50% per year
Overall Payroll Growth	2.40% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation
Amortization Period	25 years

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

Actuarial assumptions used in the December 31, 2018, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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

-32-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

Discount Rate

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

Changes in Net Pension Asset/Liability

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension (Liability)/Asset</u>
Balance 12/31/2017	\$ 15,328,469	\$ 16,302,113	\$ 973,644
Service Cost	402,028		(402,028)
Interest (on the Total Pension Liability)	1,000,983		(1,000,983)
Changes in Proportionate Share	(5,220)		5,220
Difference Between Expected and Actual Experience	20,450		(20,450)
Contributions - Employee		157,272	157,272
Contributions - Employer		233,737	233,737
Net Investment Income		(482,183)	(482,183)
Benefit Payments	(1,035,570)	(1,035,570)	
Administrative Expense		(9,335)	(9,335)
Other		(493)	(493)
Balance 12/31/2018	<u>\$ 15,711,140</u>	<u>\$ 15,165,541</u>	<u>\$ (545,599)</u>

-33-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Sensitivity of the Net Pension Asset/(Liability) to Changes in the Discount Rate

The following presents the net pension asset/(liability) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension asset/(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:

<u>1% Decrease</u>	<u>Current Rate Assumption</u>	<u>1% Increase</u>
\$ (2,298,636) \$	(545,599) \$	924,750

Pension Plan Fiduciary Net Position

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

Pension Expense, Deferred Outflows, and Deferred Inflows Related to Pensions

For the year ended September 30, 2019, the City recognized pension expense of \$409,403 and calculated as shown below:

Total Service Cost	\$ 402,028
Interest on the Total Pension Liability	1,000,983
Employee Contributions (Reduction of Expense)	(233,737)
Projected Earnings on Plan Investments (Reduction of Expense)	(1,088,438)
Administrative Expense	9,335
Other Changes in Fiduciary Net Position	488
Recognition of Current Year Outflow (Inflow) of Resources-Liabilities	(26,823)
Recognition of Current Year Outflow (Inflow) of Resources-Assets	345,567
Total Pension Expense	<u>\$ 409,403</u>

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

<u>Deferred Outflows and Inflows of Resources - Pension Plan</u>	<u>Plan Year</u>	<u>Amount</u>	<u>Amortization Period</u>
Employer Contribution Deferrals	2019	\$ 114,332	1.000
Differences Between Projected and Actual Investment Earnings	2015	202,619	1.000
Differences Between Projected and Actual Investment Earnings	2016	18	2.000
Differences Between Projected and Actual Investment Earnings	2017	(625,520)	3.000
Differences Between Projected and Actual Investment Earnings	2018	1,256,498	4.000
Differences Between Expected and Actual Economic Experience	2016	(6,992)	0.120
Differences Between Expected and Actual Economic Experience	2017	(35,866)	1.600
Differences Between Expected and Actual Economic Experience	2018	14,018	2.280
Total Deferred Outflows and Inflows of Resources		<u>\$ 919,107</u>	

-34-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Plan Year	Amortization of Deferred Outflows
2019	\$ 393,994
2020	104,211
2021	106,777
2022	314,125
	<u>\$ 919,107</u>

Texas Emergency Services Retirement System (TESRS)

The City participates in a cost-sharing multiple employer pension plan that has a special funding situation. The plan is administered by the Texas Emergency Services Retirement System (TESRS) and established and administered by the State of Texas (the "State") to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2018, there were 238 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

On August 31, 2018, the pension system membership consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	3,533
Inactive Employees Entitled to but not Yet Receiving Benefits	1,927
Active Employees	<u>3,927</u>
Total Plan Employees	<u><u>9,387</u></u>

Pension Plan Fiduciary Net Position

Detailed information about TESRS's fiduciary net position is available in a separately-issued CAFR that includes financial statements and required supplementary information. TESRS issues a publicly available Annual Financial Report, which includes financial statements, notes, and required supplementary information, and can be obtained at www.tesrs.org. The separately issued actuarial valuations that may be of interest are also available at the same link.

Benefits Provided

Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), re-codified the provisions and gave the TESRS Board of Trustees authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by board rule. The benefit provisions include retirement benefits as well as death and disability benefits. Members are 50% vested after the tenth year of service, with the vesting percent increasing 10% for each of the next five years of service so that a member becomes 100% vested with 15 years of service.

NOTES TO FINANCIAL STATEMENTS

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percentage multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually. There is no provision for automatic post-retirement benefit increases.

On and off-duty death benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount or continuing monthly payments to a member's surviving spouse and dependent children.

Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of TESRS, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is \$36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the TESRS contribution that directly impacts future retiree annuities.

The State is required to contribute an amount necessary to make TESRS "actuarially sound" each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The Board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the State are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percentage of the Part One portion (not to exceed 15%), is to be actuarially adjusted near the end of each even-numbered calendar year based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2018, the Part Two contribution rate was changed to 2.0%, which will be established by a board rule in September 2017, since the second actuarial valuation report after adoption of the rules showed TESRS to not have adequate contribution arrangements if Part Two contributions were excluded.

Additional contributions may be made by governing bodies within two years of joining TESRS to grant up to ten years of credit for service per member. Prior service purchased must have occurred before the department began participation in TESRS.

A small subset of participating departments has a different contribution arrangement that is being phased out over time. In this arrangement, contributions made in addition to the monthly contributions for active members are made by local governing bodies on a pay-as-you-go basis for members who were pensioners when their respective departments merged into TESRS. There is no actuarial impact associated with this arrangement as the pay-as-you-go contributions made by these governing bodies are always equal to benefit payments paid by TESRS.

-36-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by Board rule, and there is no maximum contribution rate. For the fiscal year ending August 31, 2018, total contributions (dues, prior service, and interest on prior service financing) of \$69,576 were paid by the City. The State appropriated \$1,329,219 for the fiscal year ending August 31, 2018 to the plan as a whole.

Actuarial Assumptions

The total pension liability in the August 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary Increases	N/A
Investment Rate of Return	7.75%, net of pension plan investment expense, including inflation
Amortization Period	30 years
Actuarial Valuation Date	August 31, 2018

Mortality rates were based on the RP-2000 Combined Healthy Lives Mortality Tables for males and for females projected to 2024 by Scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future net real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These components 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 (currently 4.97%) and by adding expected inflation (3.00%). In addition, the final 7.75% assumption was selected by "rounding down" and thereby reflects a reduction of 0.22% for adverse deviation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Net Real Rate of Return</u>
Equities:		
Large Cap Domestic	32.00%	5.81%
Small Cap Domestic	15.00%	5.92%
Developed International	15.00%	6.21%
Emerging Markets	5.00%	7.18%
Master Limited Partnership	5.00%	7.61%
Real Estate	5.00%	4.46%
Fixed Income	23.00%	1.61%

-37-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Discount Rate

The discount rate used to measure the TPL was 7.75%. The projection of cash flows used to determine the discount rate assumed that department and state contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability and Discount Rate Sensitivity Analysis

The following table shows changes in the net pension liability from August 31, 2017 to August 31, 2018:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance 08/31/2017	\$ 1,361,511	\$ 1,108,427	\$ (253,084)
Service Cost	23,149		(23,149)
Interest (on the Total Pension Liability)	143,879		(143,879)
Changes in Proportionate Share	513,453	408,638	(104,815)
Changes in Benefit Terms	(1,314)		1,314
Changes of Assumptions	41,044		(41,044)
Contributions by Participating Departments		69,576	69,576
Contributions by State		19,310	19,310
Net Investment Income		164,358	164,358
Benefit Payments	(84,833)	(84,833)	
Administrative Expense		(2,298)	(2,298)
Other	810		(810)
Balance 08/31/2018	<u>\$ 1,997,699</u>	<u>\$ 1,683,178</u>	<u>\$ (314,521)</u>

The following presents the net pension liability (NPL) of the City, calculated using the discount rate of 7.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

1% Decrease	Current Rate Assumption	1% Increase
\$ (625,049) \$	(314,521) \$	(105,078)

-38-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

Pension Expense, Deferred Outflows, and Deferred Inflows Related to Pensions

At August 31, 2018, the City reported a liability of \$314,521 for its proportionate share of TERSRS's NPL. The amount recognized by the City as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the City were as follows:

City's Proportionate Share of the Collective Net Pension Liability	\$ 314,521
* State's Proportionate Share that is Associated with the City	87,291
	<u>\$ 401,812</u>

**Calculated using the City's proportionate share of contributions multiplied by the State's share of the collective net pension liability.*

The TPL used to calculate the NPL was determined by an actuarial valuation as of August 31, 2017 rolled forward to August 31, 2018. GASB Statement No. 68 requires the NPL to be measure as of a date no earlier than the end of the employer's prior fiscal year. TERSRS did not roll forward (nor did they provide the necessary information to for the participants to roll forward) the NPL to be measured as of date no earlier than the end of the employer's prior fiscal year. While the City acknowledges that the measurement date does not fall with in this 12 month period, the City elected to use conservatism and report the NPL measured as of August 31, 2018. The City used the assumption that any differences in the NPL measured as of August 31, 2018 versus September 30, 2019 would be immaterial. The employer's proportion of the NPL was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2017 to August 31, 2018.

At August 31, 2018, the employer's proportion of the collective NPL was 1.4527%, which was an increase of 0.4486% percent from its proportion measured as of August 31, 2017.

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

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

For the year ended August 31, 2018, the City recognized pension expense of \$99,706.

Total Service Cost	\$ 23,149
Interest on the Total Pension Liability	143,879
Projected Earnings on Plan Investments (Reduction of Expense)	(117,239)
Administrative Expense	2,297
Amortization of Deferred Outflows (Inflows):	
Differences Between Projected and Actual Investment Earnings	2,781
Differences Between Expected and Actual Economic Experience	(123)
Changes in Assumptions and Benefit Terms	44,962
Total Pension Expense	<u>\$ 99,706</u>

-39-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

At August 31, 2018, the City reported its proportionate share of the TESRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Outflows of Resources - Pension Plan</u>	<u>Deferred (Inflows) and Outflows</u>
Differences Between Projected and Actual Investment Earnings	\$ (17,383)
Differences Between Expected and Actual Economic Experience	(819)
Changes in Assumptions	<u>1,175</u>
Total Deferred Outflows of Resources	<u>\$ (17,027)</u>

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

<u>Plan Year</u>	<u>Amortization of Deferred Outflows</u>
2019	\$ 20,265
2020	(11,276)
2021	(16,594)
2022	<u>(9,422)</u>
	<u>\$ (17,027)</u>

H. Closure and Post Closure Care Cost

State and federal laws and regulations require the City to place a final cover on its Sanitary Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the City reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$581,817 reported as landfill closure and post closure care liability at September 30, 2019, represents the cumulative amount reported to date based on the use of 38.80% of the estimated capacity of the landfill. The City will recognize the remaining estimated cost of closure and post closure care of \$856,675 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care at September 30, 2019. Actual costs in the future may be higher due to inflation, changes in technology, or changes in regulations. The City has restricted cash equivalents in the amount of \$639,123 to cover the landfill closure and post closure care liability at September 30, 2019.

-40-
CITY OF LAMESA, TEXAS

NOTES TO FINANCIAL STATEMENTS

I. Transfers and Internal Balances

Transfers for the year ended September 30, 2019 were as follows:

Transfers Out	Transfers In	Amount Transferred In/Out	Reason
Water and Wastewater	General	\$ 379,502	Administration Fees and Payments in Lieu of Taxes
Solid Waste	General	341,230	Administration Fees and Payments in Lieu of Taxes
		<u>\$ 720,732</u>	

Internal balances for the year ended September 30, 2019 were as follows:

Payable	Receivable	Amount Payable/ Receivable	Reason
General	Proprietary Funds	\$ (32,147)	Unreimbursed year end accruals
Municipal Golf Course	Internal Service	128,771	Short Term Loan for Renovations
		<u>\$ 96,624</u>	

J. Commitments, Contingencies, Litigation, and Subsequent Events

1. Contingencies

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

2. Litigation

There is no pending litigation against the City as of September 30, 2019, that would have material effect on the financial statements.

3. Subsequent Events

Subsequent to year end the City issued General Obligation refunding bonds in the amount of \$3,925,000. The new bonds carry interest rates ranging from 3.00% - 4.00%. The refunding bonds paid off Series 2006, Comb Tax and Comb Water, and Wastewater System Revenue Certificates of Obligation.

Subsequent to year end the City issued Limited Tax Note, Series 2019, in the amount of \$1,609,000. The tax notes carry an interest rate of 1.94%.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAMESA, TEXAS
DEFINED BENEFIT RETIREMENT PLAN - TMRS

EXHIBIT B-1

SCHEDULE OF CHANGES IN THE PLAN'S NET PENSION LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2019

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability
Service Cost	\$ 282,891	\$ 347,047	\$ 385,200	\$ 378,238	\$ 402,028
Interest	942,356	952,107	957,835	979,170	1,000,983
Benefit Payments	(936,288)	(838,328)	(863,787)	(1,034,312)	(1,035,570)
Differences Between Expected and Actual Experience	(58,046)	(210,717)	(41,952)	(91,907)	20,450
Changes in Assumptions		378,081			
Changes in Proportionate Share		12,187	107	(339)	(5,220)
Net Change	\$ 230,913	\$ 640,377	\$ 437,403	\$ 230,850	\$ 382,671
Beginning Balance	13,788,926	14,019,839	14,660,216	15,097,619	15,328,469
Ending Balance	\$ 14,019,839	\$ 14,660,216	\$ 15,097,619	\$ 15,328,469	\$ 15,711,140
	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position
Employee Contributions	\$ 111,570	\$ 123,611	\$ 115,147	\$ 129,241	\$ 157,272
Employer Contributions	206,611	230,866	223,767	220,642	233,737
Net Investment Income	845,908	21,871	965,856	2,034,774	(482,183)
Benefit Payments	(936,288)	(838,328)	(863,787)	(1,034,312)	(1,035,570)
Administration Expenses	(8,834)	(13,323)	(10,921)	(10,558)	(9,335)
Other	(727)	(658)	(588)	(535)	(493)
Net Change	\$ 218,240	\$ (475,961)	\$ 429,474	\$ 1,339,252	\$ (1,136,572)
Beginning Balance	14,791,108	15,009,348	14,533,387	14,962,861	16,302,113
Ending Balance	\$ 15,009,348	\$ 14,533,387	\$ 14,962,861	\$ 16,302,113	\$ 15,165,541
Net Pension Liability (Asset)	\$ (989,509)	\$ 126,829	\$ 134,758	\$ (973,644)	\$ 545,599
Fiduciary Net Position as a Percentage of Total Pension Liability	107.06%	99.13%	99.11%	106.35%	96.53%
Covered Payroll	\$ 2,951,577	\$ 3,018,839	\$ 3,196,675	\$ 3,152,025	\$ 3,339,101
Net Pension Liability as a Percentage of Covered Payroll	-33.52%	4.20%	4.22%	-30.89%	16.34%

Note: Only five years of GASB 68 data available as of 12/31/2018. The remaining five years of data will be built on a go forward basis.

**CITY OF LAMESA, TEXAS
DEFINED BENEFIT RETIREMENT PLAN - TMRS**

EXHIBIT B-2

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2019**

REQUIRED SUPPLEMENTARY INFORMATION

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	9/30/2019
Actuarially Determined Contribution	\$ 108,392	\$ 115,527	\$ 126,561	\$ 151,708	\$ 160,475
Actual Contributions	108,392	131,856	126,561	151,708	160,475
Contribution Deficiency (Excess)	\$ 0	\$ (16,329)	\$ 0	\$ 0	\$ 0
Cover Payroll	\$ 2,951,577	\$ 3,173,266	\$ 3,117,705	\$ 3,408,655	\$ 3,552,511
Contributions as a Percentage of Covered Employee Payroll	3.67%	4.16%	4.06%	4.45%	4.52%

Note: Only five years of GASB 68 data available as of 09/30/2019. The remaining five years of data will be built on a go forward basis.

CITY OF LAMESA, TEXAS

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN
SEPTEMBER 30, 2019

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year Smoothed Market; 15% Soft Corridor
Inflation	2.50%
Salary Increases	3.50% to 10.50% Including Inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Other Information:

Notes	There were no benefit changes during the year.
Changes in Assumptions	There were no changes in assumptions during the year.

CITY OF LAMESA, TEXAS
DEFINED BENEFIT RETIREMENT PLAN - TESRS

EXHIBIT B-3

SCHEDULE OF CHANGES IN THE PLAN'S NET PENSION LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2019

REQUIRED SUPPLEMENTARY INFORMATION

	8/31/2015	8/31/2016	8/31/2017	8/31/2018
	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability
Service Cost	\$ 17,575	\$ 17,011	\$ 16,802	\$ 23,149
Interest	87,872	89,382	99,836	143,879
Benefit Payments	(46,669)	(47,209)	(53,062)	(84,833)
Differences Between Expected and Actual Experience		649		(1,314)
Changes in Benefit Terms		7,250		41,044
Changes in Assumptions		8,936		
Changes in Proportionate Share		(39,275)	61,199	513,453
Other		810	810	810
Net Change	\$ 58,778	\$ 37,554	\$ 125,585	\$ 636,188
Beginning Balance	1,139,594	1,198,372	1,235,926	1,361,511
Ending Balance	\$ 1,198,372	\$ 1,235,926	\$ 1,361,511	\$ 1,997,699
	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position
Contributions by Participating Departments	\$ 49,000	\$ 46,000	\$ 51,000	\$ 69,576
Contributions from State	16,985	15,903	16,700	19,310
Net Investment Income	34,159	49,769	103,086	164,358
Benefit Payments	(46,669)	(47,209)	(53,062)	(84,833)
Administration Expenses	(2,240)	(1,676)	(1,943)	(2,297)
Change in Proportionate Share				408,638
Other	(96,545)	(40,799)	49,185	
Net Change	\$ (45,310)	\$ 21,988	\$ 164,966	\$ 574,752
Beginning Balance	966,783	921,473	943,461	1,108,427
Ending Balance	\$ 921,473	\$ 943,461	\$ 1,108,427	\$ 1,683,179
Net Pension Liability (Asset)	\$ 276,899	\$ 292,465	\$ 253,084	\$ 314,521
Fiduciary Net Position as a Percentage of Total Pension Liability	76.89%	76.34%	81.41%	84.26%
Covered Payroll	\$ 2,951,577	\$ 3,018,839	\$ 3,196,675	\$ 3,152,025
Net Pension Liability as a Percentage of Covered Payroll	9.38%	9.69%	7.92%	9.98%

Note: Only four years of GASB 68 data available as of 08/31/2019. The remaining six years of data will be built on a go forward basis.

**CITY OF LAMESA, TEXAS
DEFINED BENEFIT RETIREMENT PLAN - TESRS**

EXHIBIT B-4

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2019**

REQUIRED SUPPLEMENTARY INFORMATION

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	9/30/2019
Actuarially Determined Contribution	\$ 49,000	\$ 46,000	\$ 48,400	\$ 75,576	\$ 48,224
Actual Contributions	49,000	46,000	48,400	75,576	48,224
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Cover Payroll	\$ 2,951,577	\$ 3,173,266	\$ 3,173,266	\$ 3,408,655	\$ 3,552,511
Contributions as a Percentage of Covered Employee Payroll	1.66%	1.45%	1.53%	2.22%	1.36%

Note: Only five years of GASB 68 data available as of 09/30/2019. The remaining five years of data will be built on a go forward basis.

-46-
CITY OF LAMESA, TEXAS

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM PENSION PLAN
SEPTEMBER 30, 2019**

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Remaining Amortization Period	30 years
Asset Valuation Method	Market Value Smoothed by a 5 years deferred recognition method with an 80%/120% corridor on Market Value
Inflation	3.00%
Salary Increases	Not Applicable
Net Investment Rate of Return	7.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005 - 2009.
Mortality	Mortality rates were based on the RP-2000 Combined Healthy Lives Mortality Tables for males and for females projected to 2024 by scale AA.

Other Information:

Notes

There were no benefit changes during the year.

Changes in Assumptions

There were no changes in assumptions during the year.

CITY OF LAMESA, TEXAS

EXHIBIT B-5

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	GAAP Basis	Final Budget Positive (Negative)
Revenue:				
Taxes:				
General Property Taxes	\$ 2,240,421	\$ 2,240,421	\$ 2,344,630	\$ 104,209
General Sales Taxes	1,021,500	1,021,500	1,185,491	163,991
Gross Receipts Business Taxes	485,500	485,500	371,967	(113,533)
Licenses and Permits	27,350	27,350	47,994	20,644
Charges for Services	15,850	15,850	18,271	2,421
Fines and Fees	73,000	73,000	100,000	27,000
Investment Earnings	5,000	5,000	55,025	50,025
Intergovernmental	208,157	208,157	212,480	4,323
Use of Money and Property	27,000	27,000	29,672	2,672
Miscellaneous	202,630	396,260	427,894	31,634
Total Revenues	<u>\$ 4,306,408</u>	<u>\$ 4,500,038</u>	<u>\$ 4,793,424</u>	<u>\$ 293,386</u>
Expenditures:				
Current:				
Administration	\$ 388,391	\$ 393,917	\$ 518,094	\$ (124,177)
General Government		(577,718)	556,656	(1,134,374)
Fire	597,204	766,352	832,989	(66,637)
Streets	745,892	599,115	594,580	4,535
Vehicle Services	37,721	37,096	92,900	(55,804)
Police	1,734,669	1,932,679	2,073,573	(140,894)
Parks and Recreation	852,896	910,476	893,701	16,775
Debt Service:				
Principal	122,260	122,260	154,449	(32,189)
Interest and Fiscal Charges	15,902	15,902	15,163	739
Total Expenditures	<u>\$ 4,494,935</u>	<u>\$ 4,200,079</u>	<u>\$ 5,732,105</u>	<u>\$ (1,532,026)</u>
Deficit of Revenues Over Expenditures	<u>\$ (188,527)</u>	<u>\$ 299,959</u>	<u>\$ (938,681)</u>	<u>\$ (1,238,640)</u>
Other Financing Sources (Uses):				
Transfers In	\$	\$	\$ 720,732	\$ 720,732
Capital Lease Proceeds			459,715	459,715
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,180,447</u>	<u>\$ 1,180,447</u>
Net Change in Fund Balances	<u>\$ (188,527)</u>	<u>\$ 299,959</u>	<u>\$ 241,766</u>	<u>\$ (58,193)</u>
Fund Balances - Beginning	<u>3,108,354</u>	<u>3,108,354</u>	<u>3,108,354</u>	
Fund Balances - Ending	<u>\$ 2,919,827</u>	<u>\$ 3,408,313</u>	<u>\$ 3,350,120</u>	

-48-
CITY OF LAMESA, TEXAS

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY DATA
SEPTEMBER 30, 2019**

BUDGETARY DATA

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

- a. Prior to the beginning of the fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Council is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must have been given.
- c. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the Council.

Once a budget is approved, it can be amended only by approval of a majority of the members of the Council. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Council and are not made after fiscal year end. The legal level of control is at the function level. All budget appropriations lapse at year end.

The budget is presented on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

Annual budgets were adopted for all governmental funds.

COMBINING STATEMENTS

CITY OF LAMESA, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Forfeited Property Fund	Hotel/Motel Occupancy Tax	State Agency Fund	Special Revenue				Other Restricted Funds	Special Revenue	General	Total Nonmajor Governmental Funds (See Exhibit A-3)
				Criminal Justice Fund	Community Development Block Grant					Grants	
ASSETS:											
Cash and Cash Equivalents	\$ 10,470	\$ 195,734	\$ 12,510	\$ 3,897	\$ 2,821	\$ 36,260	\$ 93,435				\$ 355,127
Receivables, Net of Allowances		25,851									25,851
Total Assets	\$ 10,470	\$ 221,585	\$ 12,510	\$ 3,897	\$ 2,821	\$ 36,260	\$ 93,435				\$ 380,978
LIABILITIES:											
Accounts Payable	\$ 0	\$ 0	\$ 12,510	\$ 0	\$ 0	\$ 0	\$ 0				\$ 12,510
Total Liabilities	\$ 0	\$ 0	\$ 12,510	\$ 0	\$ 0	\$ 0	\$ 0				\$ 12,510
FUND BALANCES:											
Restricted for Enabling Legislation	\$ 10,470	\$ 221,585	\$ 0	\$ 3,897	\$ 2,821	\$ 36,260	\$ 93,435				\$ 368,468
Total Fund Balances	\$ 10,470	\$ 221,585	\$ 0	\$ 3,897	\$ 2,821	\$ 36,260	\$ 93,435				\$ 368,468
Total Liabilities and Fund Balances	\$ 10,470	\$ 221,585	\$ 12,510	\$ 3,897	\$ 2,821	\$ 36,260	\$ 93,435				\$ 380,978

CITY OF LAMESA, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Forfeited Property Fund	Hotel/Motel Occupancy Tax	State Agency Fund	Criminal Justice Fund	Community Development Block Grant	Other Restricted Funds	Special Revenue Grants	General Revenue	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:									
Taxes									
Gross Receipts Business Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,610
Motel Occupancy Taxes		152,194							152,194
Fines, Fees and Forfeits						4,431			4,431
Investment Earnings		1,153							1,153
Intergovernmental					72,282			265,013	337,295
Miscellaneous									1
Total Revenue	1	153,347	0	0	72,282	7,041		265,013	497,684
Expenditures:									
Current									
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$ 76,614
Tourism		123,020				4,332			123,020
Parks and Recreation								195,394	195,394
Airport								35,622	35,622
Total Expenditures	0	123,020	0	0	72,282	4,332		231,016	430,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	30,327	0	0	0	2,709		33,997	67,034
Transfers:									
Transfers Out	\$	(4,500)	\$	\$	\$	\$	\$	\$	(4,500)
Total Transfers	0	(4,500)	0	0	0	0	0	0	(4,500)
Fund Balances - Beginning	10,469	195,758	0	3,897	2,821	33,551		59,438	305,934
Fund Balances - Ending	10,470	221,585	0	3,897	2,821	36,260		93,435	368,468

CITY OF LAMESA, TEXAS

EXHIBIT C-3

HOUSING ASSISTANCE PROGRAM
PHA CODE: TX535
PHA NAME: LAMESA HOUSING AUTHORITY
SUPPLEMENTARY FINANCIAL DATA SCHEDULE
BALANCE SHEET
SEPTEMBER 30, 2019

<u>Line Item</u>		<u>HAP Fund</u>
	ASSETS:	
111	Cash and Cash Equivalents	\$ 26,501
110	Total Cash	\$ 26,501
150	Total Current Assets	\$ 26,501
	Noncurrent Assets:	
	Fixed Assets:	
164	Furniture, Equipment and Machinery	\$ 21,359
166	Accumulated Depreciation	(21,359)
160	Total Fixed Assets, Net	\$ 0
190	Total Assets	\$ 26,501
	LIABILITIES:	
333	Accounts Payable	\$ 10,715
	Total Liabilities	\$ 10,715
	NET POSITION:	
511.1	Restricted Net Position	\$ 1,295
512.1	Unrestricted Net Position	14,491
	Total Net Position	\$ 15,786
600	Total Liabilities and Net Position	\$ 26,501

-52-
CITY OF LAMESA, TEXAS

EXHIBIT C-4

HOUSING ASSISTANCE PROGRAM
PHA CODE: TX535
PHA NAME: LAMESA HOUSING AUTHORITY
SUPPLEMENTARY FINANCIAL DATA SCHEDULE
REVENUE AND EXPENSE
SEPTEMBER 30, 2019

Line Item		HAP Fund
	Operating Revenue:	
706	HUD PHA Operating Grants	\$ 456,403
711	Investment Income	789
700	Total Operating Revenue:	<u>\$ 457,192</u>
	Operating Expenses:	
911	Administrative Salaries	\$ 44,500
916	Other General Expenses	19,886
912	Accounting and Audit Fees	2,600
969	Total Operating Expenses:	<u>\$ 66,986</u>
	Excess (Deficiency) of Revenues	
970	Over (Under) Expenses	<u>\$ 390,206</u>
	Other Expenses:	
973	Housing Assistance Payments	\$ 392,813
900	Total Other Expenses:	<u>\$ 392,813</u>
	Deficiency of Expenses over Revenue	<u>\$ (2,607)</u>

STATEMENT OF NET POSITION - WASTEWATER
PROPRIETARY FUND SEGMENT
SEPTEMBER 30, 2019

	Wastewater Fund Segment
ASSETS:	
Cash and Cash Equivalents	\$ 290,031
Receivables, Net of Allowances	81,008
Due from Other Funds	10,676
Inventory	42,137
Total Current Assets	\$ 423,852
Noncurrent Assets:	
Capital Assets, Net of Accumulated Depreciation and Amortization	
Land	\$ 24,484
Buildings	11,303
Improvements other than Buildings	726,939
Machinery and Equipment	110,571
Infrastructure	845,959
Water Rights	439,998
Net Pension Asset	
Total Noncurrent Assets	\$ 2,159,254
Total Assets	\$ 2,583,106
DEFERRED OUTFLOWS OF RESOURCES:	
Pension Plan - Employer Contributions	\$ 4,251
Pension Plan - Investment Differences	30,992
Deferred Charges on Refundings	5,731
Total Deferred Outflows of Resources	\$ 40,974
LIABILITIES:	
Due to Other Funds	
Refunds Payable	\$ 2,332
Accrued Payroll Liabilities	449
Due to State	512
Customer Deposits	45,449
Current Portion of Long-Term Liabilities:	
Compensated Absences	1,940
Notes and Bonds Payable	110,802
Leases Payable	26,592
Total Current Liabilities	\$ 188,076
Noncurrent Liabilities:	
Compensated Absences	\$ 5,819
Notes and Bonds Payable	1,123,534
Premium on Notes Payable	10,731
Leases Payable	242,576
Net Pension Liability	20,284
Total Noncurrent Liabilities	\$ 1,402,944
Total Liabilities	\$ 1,591,020
DEFERRED INFLOWS OF RESOURCES:	
Pension Plan - Experience Differences	\$ 1,072
Pension Plan - Investment Differences	
Total Deferred Inflows of Resources	\$ 1,072
NET POSITION:	
Net Investment in Capital Assets	\$ 645,019
Unrestricted	386,969
Total Net Position	\$ 1,031,988

-54-
CITY OF LAMESA, TEXAS

EXHIBIT C-6

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - WASTEWATER
PROPRIETARY FUND SEGMENT
SEPTEMBER 30, 2019

	Wastewater Fund Segment
OPERATING REVENUES:	
Wastewater Revenue	\$ 817,469
Total Operating Revenues	<u>\$ 817,469</u>
OPERATING EXPENSES:	
Personnel Services	\$ 178,315
Supplies	25,038
Maintenance	65,472
Miscellaneous Services	224,655
Depreciation and Amortization	176,446
Noncapitalized Equipment	8,351
Total Operating Expenses	<u>\$ 678,277</u>
Operating Income	<u>\$ 139,192</u>
NON-OPERATING REVENUES (EXPENSES):	
Interest Revenue	\$ 4,215
Gain on Sale of Assets	608
Miscellaneous Income	16,364
Interest Expense and Related Fees	(68,578)
Total Non-Operating Revenue (Expense)	<u>\$ (47,391)</u>
Loss Before Transfers	<u>\$ 91,801</u>
Transfers Out	<u>(63,679)</u>
Change in Net Position	<u>\$ 28,122</u>
Total Net Position - Beginning	<u>1,003,866</u>
Total Net Position - Ending	<u><u>\$ 1,031,988</u></u>

CITY OF LAMESA, TEXAS

EXHIBIT C-7

STATEMENT OF CASH FLOWS - WASTEWATER
PROPRIETARY FUND SEGMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Wastewater Fund Segment
Cash Flows from Operating Activities:	
Cash Received from Customers	\$ 821,451
Cash Payments to Employees for Services	(190,148)
Cash Payments to Other Suppliers for Goods and Services	(339,037)
Net Cash From Operating Activities	<u>\$ 292,266</u>
Cash Flows from Non-Capital Financing Activities:	
Miscellaneous Income	\$ 16,364
Transfers to Other Funds	(63,679)
Net Cash From Non-Capital Financing Activities	<u>\$ (47,315)</u>
Cash Flows from Capital and Related Financing Activities:	
Principal and Interest Paid	\$ (218,005)
Proceeds from Sale of Assets	608
Acquisition or Construction of Capital Assets	(34,820)
Net Cash From Capital and Related Financing Activities	<u>\$ (252,217)</u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	\$ 4,215
Net Cash From Investing Activities	<u>\$ 4,215</u>
Increase in Cash and Cash Equivalents	\$ (3,051)
Cash and Cash Equivalents - Beginning of Year	293,082
Cash and Cash Equivalents - End of Year	<u><u>\$ 290,031</u></u>
Reconciliation of Operating Income to Net Cash	
Used in Operating Activities:	
Operating Income	\$ 139,192
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Depreciation and Amortization	\$ 176,446
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	3,856
Decrease (Increase) in Inventory	(15,582)
Decrease (Increase) in Net Pension Liability	37,168
Decrease (Increase) in Deferred Outflows	(42,732)
Increase (Decrease) in Due to State	61
Increase (Decrease) in Refunds Payable	(721)
Increase (Decrease) in Customer Deposits	847
Increase (Decrease) in Accrued Expenses	(3,882)
Increase (Decrease) in Deferred Inflows	(2,387)
Total Adjustments	<u>\$ 153,074</u>
Net Cash From Operating Activities	<u><u>\$ 292,266</u></u>

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 12

**SUBJECT: CALL FOR BIDS- NORTH LIFT STATION IMPROVEMENTS
AND WASTE WATER TREATMENT PLANT IMPROVEMENTS**

PROCEEDING:

SUBMITTED BY: City Staff

EXHIBITS:

SUMMARY STATEMENT

Consider calling and advertising for bids, construction of a new North Lift Station and waste water treatment plant improvements for the City of Lamesa. Project includes construction of the new North Lift Station located at the intersection of 22nd Street and Chicago Avenue, complete with pumps, wet well and valve vault structures and onsite pipeline re-routing. The waste water treatment plant project includes maintenance improvements at the existing plant located south of the city and will include repairing an existing flow measuring station and electrical improvements to the main lift station power panel. *(City Manager)*

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to approve calling and advertising for bids , construction of a new North Lift Station and waste water treatment plant improvements for the City of Lamesa. Project includes construction of the new North Lift Station located at the intersection of 22nd Street and Chicago Avenue, complete with pumps, wet well and valve vault structures and onsite pipeline re-routing. The waste water treatment plant project includes maintenance improvements at the existing plant located south of the city and will include repairing an existing flow measuring station and electrical improvements to the main lift station power panel. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 13

SUBJECT: LEASE AGREEMENT FROM RESOUND NETWORKS

PROCEEDING: Approval
SUBMITTED BY: City Staff
EXHIBITS:

SUMMARY STATEMENT

City Council to consider approving a lease agreement from Resound Networks.

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to approve a lease agreement from Resound Networks. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

SITE LEASE AGREEMENT

This Site Lease Agreement, hereinafter called "Lease", made and entered into on the 1st day of June, 2020, by and between CITY OF LAMESA, hereinafter called "Lessor", and RESOUND NETWORKS, LLC, a TEXAS Limited Liability Company, hereinafter called "Lessee", jointly and together called the "Parties".

WITNESSETH:

WHEREAS, Lessor owns the water tank located Lat : 32 44'9.44 N Long: 101 57 55.69 W, Lamesa , Texas hereinafter called the "Premises"; and

WHEREAS, Lessee desires to place wireless communication equipment on the railing of Premises for the purpose of providing wireless internet services to the community; and

WHEREAS,

Lessor desires to lease that portion of the Premises to Lessee, on the terms and conditions hereinafter set forth.

NOW, THEREFORE, it is agreed by and between the Parties hereto as follows:

1. TERM. Lessor hereby leases to Lessee, and Lessee hereby rents from Lessor, a portion of the Premises. The term of this Lease shall commence on June 1, 2020 and shall terminate on May 31, 2025.
2. COMPENSATION. Lessee shall provide to LESSOR cash payment of \$400 monthly, beginning with the month that service is available. This compensation allows RESOUND NETWORKS LLC to install the communications equipment at location listed as the "Premises".
3. QUIET ENJOYMENT. Lessor warrants that it is the owner of the Premises and has full right and authority to enter into this Lease. Lessor covenants that, for and during the term of this Lease and any renewals thereof, it will not cause or allow anything to be done which will impair Lessee's leasehold interest and rights hereunder. Lessor shall defend the Lessee in the enjoyment and peaceful possession of the Premises during the term of the Lease.
4. PREMISES & USE. Lessee at Lessee's expense shall, in the conduct of its business on the Premises, comply with and carry out all applicable laws, ordinances, regulations and orders of public authority respecting the structure and other conditions of the Premises. The area to be leased will be in and upon the tower and equipment cabinet. Lessee may add additional antennas, or may remove antennas, and associated equipment in its normal course of business. Lessee will install one cabinet to house electronic equipment.
5. CONDITION OF PREMISES. Lessee's entry into possession of the Premises shall be deemed its acceptance of the Premises in order, condition, and repair. Upon termination of this lease, whether by lapse of time or otherwise, Lessee shall immediately yield up possession, and surrender same to Lessor, with the leased Premises in good state of repair and condition.
6. UTILITIES. Lessee shall secure its own electrical power.

7. REPAIR AND MAINTENANCE. Lessee shall, at its expense, keep and maintain the leased Premises in a clean, neat, sanitary order and in good condition and repair.
8. ACCESS. Lessee and its duly authorized agents shall have access to the Premises seven days a week on a twenty-four hour a day basis.
9. TERMINATION. In the event that the Lessee no longer desires to maintain wireless communications equipment at this site it shall have the right to terminate this lease upon 60-days' written notice to Lessee. It is expressly written that Lessee will remove equipment placed by Lessee unless other written arrangements have been made.
10. Liens. Lessee agrees and covenants that it will not cause or suffer the creation of any mechanic's liens, or other liens, for any labor performed or materials furnished for or on behalf of Lessee, Lessee shall promptly remove the same at its own expense.
11. ALTERATIONS. Lessee shall not make any alterations to the leased Premises, or any part thereof, without the consent of the Lessor first had and obtained other than those indicated in the Lease and required for Lessee's intended use of the Premises.
12. DESTRUCTION OF PREMISES. In the event that the leased Premises shall be rendered unfit to a material extent for use by Lessee due to fire, earthquake, flood, windstorm, tornado, ice storm or other casualty, the rent payable under this Lease shall abate on a pro rata basis during the time such damage remains unrepaired.
13. ASSIGNMENT. Lessee shall not have the right to assign this Lease without the prior written consent of Lessor, but such consent shall not be unreasonably withheld. Upon assignment of this Lease with Lessor's consent and such assignee's written assumption of the payment of rent and performance of all other obligations to be performed on the part of Lessee with respect to the leased Premises, the Lessee's liability hereunder shall cease and terminate.
14. INSURANCE. Lessee shall procure and keep in force, at all times, during the term of this Lease, at its expense, general liability insurance in an amount not less than \$1,000,000. Lessor shall be named as an insured party for the location described above. At Lessor's request, Lessee shall furnish Lessor with certificate, issued by the insurance carrier evidencing such insurance. Lessee shall timely notify Lessor in the event of any cancellation or change in coverage of such insurance affecting the interest of the Lessor.
15. REMEDIES. In case the Lessor shall fail or neglect to keep and perform any of the covenants or agreements of Lessor contained in this Lease, the Lessee, in addition to all other remedies now or thereafter afforded or provided by law, may at its election, perform such covenant and agreement on behalf of the Lessor or make good any such default. Any amount or amounts which the Lessee shall advance in such event shall be replaced by the Lessor to the Lessee on demand, together with interest thereon at the legal rate from the date of such advance to the repayment thereof in full. If Lessor shall not repay any such amount upon demand, Lessee may, without forfeiture of its term herein, deduct same, together with interest thereon as aforesaid, from the next installment or installments of rent to accrue under the lease.

In the event of any default by the Lessee, Lessor shall provide written notice by certified mail to Lessee of such default and Lessee shall have 15 days (15) from the date of the mailing of such notice to cure any monetary default and shall have 30 days (30) from the date of the mailing of such notice to cure any non-monetary default. In the event the default is not cured within such time, Lessor, at its election, may terminate the Lease with notice to Lessee in writing. Lessor may in the alternative pursue Lessee for any amount in default and may pursue these or any remedies available at Law.

In the event either party is required to enforce any of the provisions of this Lease by legal process or otherwise, the prevailing party shall in addition to the amounts due under the Lease be entitled to recover its costs and reasonable attorney's fees.

16. NOTICES. Any notice required herein shall be sent by certified or registered mail. Notice to the Lessee shall be addressed to:

Resound Networks, LLC
Attn: Bryan Waldrip
P. O. Box 1741
Pampa, Texas 79066-1741

And notice to the Lessor shall be addressed to:

City of Lamesa
601 S 1st Street
Lamesa, Texas 79331

Upon notice to the other party, either party may change the address to which notice to it is to be sent. Notice shall be deemed to have been given when properly mailed.

17. WAIVER. No waiver by Lessor of any breach or default by Lessee in the performance of any of the provision, agreements or covenants hereunder shall be construed as a waiver of such provision, agreement, or covenant or of any other or subsequent breach thereof.
18. REAL PROPERTY TAXES. Lessee shall pay when due all real property taxes and special assessments levied on any and all equipment attachments made by Lessee on the Premises during all terms of this Lease.
19. MODIFICATION. Parties agree that this Lease contains the entire agreement between them and shall not be modified in any manner, except by an Addendum to this Lease signed by the Parties.
20. BINDING. The terms of this Lease shall become binding upon the successors, administrators, executors, heirs and assigns of the Parties hereto.
21. COUNTERPART SIGNATURES. This agreement may be executed in counterpart documents. The execution of this document and transmittal of same via fax or copy shall bind the executing party and shall be as fully enforceable as would the original.

22. SEVERABILITY. If any portion of this Lease shall be held to be invalid or unenforceable for any reason, the remaining provisions shall be valid and enforceable. If a court finds that any provision of this Lease is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, such provision shall be deemed to be written, construed, and enforced as so limited.
23. GOVERNING LAW. The laws of Texas shall govern this Agreement without giving effect to applicable conflict of law provisions. The courts located in Texas alone have jurisdiction over all disputes arising out of or related to this or otherwise between Lessor and Lessee and waives Lessor's rights to removal or consent to removal. The event any litigation or other proceeding is brought by either Party in connection with this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to recover from the other Party all costs, attorney's fees and other expenses incurred by such prevailing Party in such litigation.
24. NON-INTERFERENCE. Lessor will not grant, after the date of this Lease, a lease, license, or any other right to any third party for use of the property, Tower, or Premises if such use may in any way adversely affect or interfere with Lessee's equipment, the operations of Lessee or the rights of Lessee under this Lease. If any such interference occurs, Lessor will cause the interfering party to take all steps necessary to correct and eliminate the interference or such interfering party will be required to cease operations until such interference is removed.
25. RIGHTS UPON SALE. Should the Lessor, at any time during the term of this Lease or any renewal term of this Lease, decide (i) to sell or transfer all or any part of the Property to a purchaser other than Lessee, or (ii) to grant to a third party by easement or other legal instrument any interest in that portion of the Property occupied by Lessee, or a larger portion thereof, for the purpose of operating and maintaining communications facilities or the management thereof, such sale or grant of an easement or interest therein shall be under and subject to this agreement any such purchaser or transferee shall recognize Lessee's rights hereunder under the terms of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Lease Agreement as of the day and year first above written.

LESSOR:

THE CITY OF LAMESA, TEXAS

By: _____
Josh Stevens, Mayor

LESSEE:

RESOUND NETWORKS, LLC

By: _____
_____, Manager

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 14

**SUBJECT: AN ORDINANCE AMENDING CHAPTER 12 ENTITLED
"TRAFFIC AND VEHICLES" TO AMEND CERTAIN PORTIONS
OF SEC 12.03.052 OF THE CODE OF ORDINANCE TO
TEMPORARILY REDUCE SPEED LIMITS:**

PROCEEDING: Action

SUBMITTED BY: City Staff

EXHIBITS: Ordinance first reading

SUMMARY STATEMENT

Consider passing an Ordinance on first reading to temporarily reduce the speed limits on certain portions of Bryan Ave and Seminole Road (North 4th street) from September 1, 2020, through November 30, 2023.

Street	Direction	Extent	Speed
Bryan Avenue	Northbound only	From south city limits to 250 ft. north of centerline of South 8th	40
Bryan Avenue	Northbound only	From 250 ft. north of centerline of South 8th to 360 ft. south of centerline of South 3rd	30
Bryan Avenue	Southbound only	From 360 ft. south of centerline of South 3rd to 250 ft. north of centerline of South 8th	30
Bryan Avenue	Southbound only	From 250 ft. north of centerline of S. 8th Street to south city limits	40
Seminole Road	Eastbound only	From west city limits to 214 ft. west of centerline of North Avenue P	40
Seminole Road	Eastbound only	From 214 ft. west of centerline of North Avenue P to 207 ft. west of centerline of SH 137	30
Seminole Road	Westbound only	From 207 ft. west of centerline of SH 137 to 214 ft. west of centerline of North Avenue P	30
Seminole Road	Westbound only	From 214 ft. west of centerline of North Avenue P to west city limits	40

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to approve an Ordinance on first reading to temporarily reduce the speed limits on certain portions of Bryan Ave and Seminole Road (North 4th street) from September 1, 2020, through November 30, 2023.. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING:

"AYE" _____

"NAY" _____

"ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 12 ENTITLED "TRAFFIC AND VEHICLES" OF THE CODE OF ORDINANCES OF THE CITY OF LAMESA, TEXAS, TEMPORARILY AMENDING THE SPEED LIMITS ON CERTAIN PORTIONS OF BRYAN AVENUE AND SEMINOLE HIGHWAY (NORTH 4TH STREET) IN THE CITY OF LAMESA.

On the 19th day of May, 2020, there came on and was held at the City Hall of the City of Lamesa, Texas, an open meeting of the City Council of the City of Lamesa, Texas, held pursuant to the provisions of the Texas Open Meetings Act (Texas Government Code, Chapter 551) and there being a quorum present and acting throughout the meeting, the following ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, to-wit:

WHEREAS, the City Council desires to amend certain portions of Chapter 12 of the Code of Ordinances of the City of Lamesa to temporarily reduce the speed limits for certain portions of Bryan Avenue and Seminole Highway (North 4th Street) which amendment is in the best interest of the City of Lamesa.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS:

SECTION 1. That the following portions of Section 12.03.052 of the Code of Ordinances of the City of Lamesa, Texas, be, and are hereby, amended to read as follows:

Street	Direction	Extent	Speed
Bryan Avenue	Northbound only	From south city limits to 250 ft. north of centerline of South 8th	40
Bryan Avenue	Northbound only	From 250 ft. north of centerline of South 8th to 360 ft. south of centerline of South 3rd	30
Bryan Avenue	Southbound only	From 360 ft. south of centerline of South 3rd to 250 ft. north of centerline of South 8th	30
Bryan Avenue	Southbound only	From 250 ft. north of centerline of S. 8th Street to south city limits	40
Seminole Road	Eastbound only	From west city limits to 214 ft. west of centerline of North Avenue P	40
Seminole Road	Eastbound only	From 214 ft. west of centerline of North Avenue P to 207 ft. west of centerline of SH 137	30
Seminole Road	Westbound only	From 207 ft. west of centerline of SH 137 to 214 ft. west of centerline of North Avenue P	30
Seminole Road	Westbound only	From 214 ft. west of centerline of North Avenue P to west city limits	40

SECTION 2. That the speed limits set out in Section 1 herein, as amended, shall remain in force from September 1, 2020, through November 30, 2023, at which time the amended speed limits shall revert to the limits set out in Section 12.03.052 of the Code of Ordinances of the City of Lamesa, Texas, as they existed prior to September 1, 2020.

SECTION 3. Effective date: That this Ordinance adopted hereby, shall become effective _____, 2020.

Upon being put to a vote, the foregoing Ordinance was Passed, on First Reading on the 19th day of May, 2020, by a majority vote; and then Passed on Second and Final Reading and Adopted this _____ day of June, 2020, by a majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas, and recorded in the ordinance book thereafter.

ATTEST:

APPROVED:

Betty Conde, City Secretary

Josh Stevens, Mayor

US 180
Weaver Rd. to SH 137
Design Speed: 45 MPH
2018 ADT : 5,300
2038 ADT : 7,400
Functional Class: Small Urban
Principal Arterial

SH 137
US 180 to S. 15th St.
Design Speed: 35 MPH
2018 ADT : 7,900
2038 ADT : 12,500
Functional Class: Small Urban
Principal Arterial

SL 76
FM 2053 to Dook St.
Design Speed: 35 MPH
2018 ADT : 2,000
2038 ADT : 2,800
Functional Class: Rural
Major Collector

SH 137 to US 87
Design Speed: 30 MPH
2018 ADT : 9,600
2038 ADT : 13,400

Dook St. to US 87
Design Speed: 35 MPH
2018 ADT : 800
2038 ADT : 1,100

Registered Accessibility Specialist
(RAS) Inspection Required
TDLR No. TABS 2020012648

SPECIFICATIONS ADOPTED BY THE TEXAS DEPARTMENT OF
TRANSPORTATION, NOVEMBER 1, 2014 AND SPECIFICATION ITEMS
LISTED AND DATED AS FOLLOWS, SHALL GOVERN ON THIS
PROJECT. REQUIRED CONTRACT PROVISIONS FOR ALL FEDERAL-AID
CONSTRUCTION CONTRACTS (FORM FHWA 1273, MAY, 2012).

STATE OF TEXAS
DEPARTMENT OF TRANSPORTATION

PLANS OF PROPOSED
STATE HIGHWAY IMPROVEMENT

FEDERAL PROJECT
STP 2020(861), ETC.

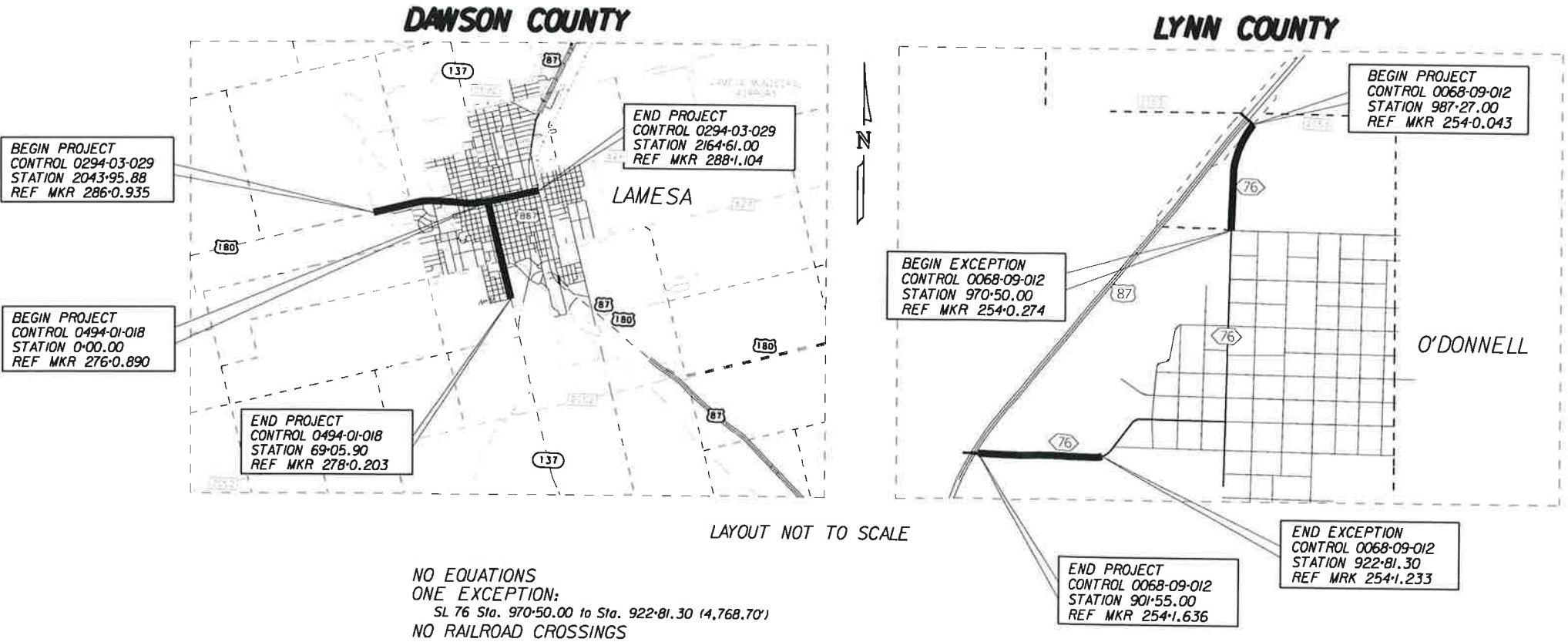
NET LENGTH OF PROJECT:
3,803.300 FT. • 0.720 MI. - ROADWAY CONTROL 0068-09-012 (SL 76)
12,065.120 FT. • 2.285 MI. - ROADWAY CONTROL 0294-03-029 (US 180)
6,880.000 FT. • 1.303 MI. - ROADWAY CONTROL 0494-01-018 (SH 137)
25,900 FT. • 0.005 MI. - BRIDGE CONTROL 0494-01-018 (SH 137)
6,905.900 FT. • 1.308 MI. - TOTAL CONTROL 0494-01-018 (SH 137)
22,774.320 FT. • 4.313 MI. - PROJECT LENGTH

LYNN and DAWSON COUNTY

SL 76 LIMITS: FM 2053 to US 87
US 180 LIMITS: 454' West of Weaver Road to US 87
SH 137 LIMITS: US 180 to S. 15th Street

SL 76 - FOR SAFETY WIDENING CONSISTING OF
SUBGRADE WIDENING, PLANING, HMA, REINFORCED
FABRIC, STRUCTURES, SIGNS, AND STRIPING

US 180 & SH 137 - FOR THE RESTORATION OF EXISTING ROADWAY
CONSISTING OF PLANING, TREAT BASE, HMA, REINFORCED FABRIC,
CRCP, SIDEWALKS, STRUCTURES, SIGNALS, ILLUMINATION, SIGNS, AND STRIPING



FED. PROJ. NO.	PROJECT NO.	SHEET NO.
6	STP 2020(861), etc.	1
STATE	STATE DIST. NO.	COUNTY
TEXAS	LBB	Lynn, etc.
CONT.	SECT.	JOB
0068	09	012
FILENAME	Title.dgn	

CITY OF LAMESA

3/10/2020

CONCURRENCE:

DocuSigned by:

Josie Stevens

1FDA27B864B5451

MAYOR

CITY OF O'DONNELL

3/16/2020

CONCURRENCE:

DocuSigned by:

Kim Parker

DE68C53543A7499

MAYOR



SUBMITTED FOR LETTING: 3/10/2020

DocuSigned by:

Shelley C. Harris P.E.

F8984108931347C

DISTRICT DESIGN ENGINEER

RECOMMENDED FOR LETTING: 3/10/2020

DocuSigned by:

Samuel S. Harris P.E.

44A06BEEA7E4472

AREA ENGINEER

APPROVED FOR LETTING: 3/10/2020

DocuSigned by:

Shelley C. Harris P.E.

642C685E4DDD46A

DISTRICT ENGINEER

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM:15

SUBJECT: RESOLUTION REGARDING A FINANCING AGREEMENT FOR
THE PURPOSE OF PROCURING "LANDFILL COMPACTOR":
PROCEEDING: Resolution
SUBMITTED BY: City Staff
EXHIBITS:

SUMMARY STATEMENT

City Council to consider entering into a financing agreement with Government Capital Corporation for the purpose of procuring a "Landfill Compactor". (Finance Director)

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to enter into a financing agreement with Government Capital Corporation for the purpose of procuring a "Landfill Compactor". Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

RESOLUTION # _____

A RESOLUTION REGARDING A FINANCING AGREEMENT
FOR THE PURPOSE OF PROCURING "LANDFILL COMPACTOR"

WHEREAS, the City of Lamesa desires to enter into a Financing Agreement by and between the City of Lamesa and Government Capital Corporation, for the purpose of procuring "Landfill Compactor". The City desires to designate this Agreement as a "qualified tax exempt obligation" of the City for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended. The City desires to designate the Mayor as an authorized signer of the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAMESA:

Section 1. That the City of Lamesa enters into a Financing Agreement with Government Capital Corporation for the purpose of procuring "Landfill Compactor".

Section 2. That the Financing Agreement by and between the City of Lamesa and Government Capital Corporation is designated by the city 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 City of Lamesa designates the Mayor as an authorized signer of the Financing Agreement by and between the City of Lamesa and Government Capital Corporation.

Section 4. That should the need arise, if applicable, the City of Lamesa 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.

PASSED AND APPROVED by the City Council of the City of Lamesa in a meeting held on the _____ day of _____, 2020.

Issuer: City of Lamesa

Witness Signature

Josh Stevens, Mayor

Betty Conde, City Secretary



May 5, 2020

Mr. Wayne Chapman
Lamesa City Hall
806-872-4324
sburkhart@ci.lamesa.tx.us

Re: Landfill Compactor Refinancing

Dear Mr. Chapman,

Thank you for the opportunity to present proposed financing for the City of Lamesa. I am submitting for your review the following proposed structure:

ISSUER:	City of Lamesa, Texas	
FINANCING STRUCTURE:	Public Property Finance Contract issued under Local Government Code Section 271.005	
EQUIPMENT COST:	\$ 758,514.49	
FINANCED AMOUNT:	\$ 662,161.51	
TERM:	8 Annual Payments	10 Annual Payments
PAYMENT AMOUNT:	\$ 93,891.93	\$ 78,121.53
RATE:	2.89%	3.125%
PAYMENTS BEGINNING:	One year from signing, annually thereafter	

Financing for these projects will be simple, fast and easy due to the following facts:

- ✓ We have an existing relationship with you and have your financial statements on file, expediting the process. Please keep in mind we may also need current year statements.
- ✓ We can provide familiar documentation for your legal counsel.

Government Capital is registered with Texas Ethics Commission to be HB 1295 compliant. The above proposal is subject to audit analysis, assumes bank qualification and mutually acceptable documentation. The terms outlined herein are subject to change and rates are valid for fourteen (14) days from the date of this proposal. If funding does not occur within this time period, rates will be indexed to markets at such time.

Our finance programs are flexible, and my goal is complete customer satisfaction. If you have any questions regarding other payment terms, frequencies or conditions, please do not hesitate to call.

With Best Regards,

Jana Offutt

Jana Offutt
(817) 722-0217
jana.offutt@govcap.com
www.govcap.com

The transaction described herein is an arm's length, commercial transaction between you and Government Capital Corporation ("GCC"), in which GCC: (i) is acting solely for its own financial and other interests that may differ from yours; (ii) is not acting as your municipal advisor or financial advisor, and has no fiduciary duty to you with respect to this transaction; and (iii) is not recommending that you take an action with respect to this transaction.

EXHIBIT 2
Concluding Payment Schedule to
Governmental Agreement

Quote number 647-9772

Dated _____, 20____

between
Caterpillar Financial Services Corporation
and
LAMESA, TX, CITY OF

Description of Unit: 1 Caterpillar 826K

Date Due	Number of Payments Made	Beginning Balance	Payment Amount	Balloon	Interest 3.35000%	Concluding Payment (*)
Mar-05-20	1	758,914.49	101,329.82	0.00	0.00	657,584.67
Mar-05-21	2	657,584.67	101,329.82	0.00	22,029.09	578,283.94
Mar-05-22	3	578,283.94	101,329.82	0.00	19,372.51	496,326.63
Mar-05-23	4	496,326.63	101,329.82	0.00	16,626.95	411,623.76
Mar-05-24	5	411,623.76	101,329.82	0.00	13,789.39	324,083.33
Mar-05-25	6	324,083.33	101,329.82	0.00	10,856.80	233,610.31
Mar-05-26	7	233,610.31	101,329.82	0.00	7,825.94	140,106.43
Mar-05-27	8	140,106.43	0.00	144,800.00	4,693.57	0.00
total			709,308.74	144,800.00	95,194.25	

(*) Does not include any rent payment or other amount then due.

Initialed: _____
(Lessee)

3.35%

PUBLIC PROPERTY FINANCE ACT CONTRACT

THIS Public Property Finance Act Contract **No.9092** (hereafter referred to as the "Finance Contract") is dated as of **May 19, 2020**, by and between **Government Capital Corporation**, a Texas corporation (herein referred to as "GCC"), and the **City of Lamesa**, a political sub-division or agency of the State of Texas (hereinafter referred to as the "Issuer").

WITNESSETH: In furtherance of the providing by GCC of financing to the Issuer in connection with the Issuer's acquisition from CAT Financial that is more fully described on EXHIBIT A attached hereto (the "Property"), and in consideration of the mutual covenants and conditions hereinafter set forth, pursuant to the provisions of the Public Property Finance Act, Chapter 271, Subchapter A, Texas Local Government Code, as amended (the "Act"), the parties agree as follows:

1. Term and Payments. The Issuer hereby covenants and agrees to pay to the order of GCC and GCC's successors and assigns those principal and interest installment amounts in those sums set forth on EXHIBIT B attached hereto (the "Payments") on or before those dates per installment that are more fully set forth on EXHIBIT B (the "Payment Dates"). It is acknowledged and understood that GCC may assign its rights hereunder to a third party and that notice of said assignment shall be provided to the Issuer and that the Issuer, thereafter, shall look to and consider said assignee as the party to whom all of the Issuer's duties hereunder are owed. The obligation of the Issuer to make the Payments shall not be subject to set-off, counterclaim, or recoupment to the extent permitted by law. The interest is calculated on the basis of a 30/360-day year on the unpaid principal amounts from the Schedule Date of the EXHIBIT B.

2. Security, Levy of Taxes, Budgeting.

(a) During the term of this Finance Contract, the Issuer covenants that prior to adopting a budget for any ensuing fiscal year it shall place in its proposed budget for such ensuing fiscal year an amount necessary to pay the Finance Contract Payments for such ensuing fiscal year, and that the final budget for each fiscal year shall set aside and appropriate out of Ad Valorem Taxes and other revenues and funds lawfully available therefore an amount sufficient to pay the Finance Contract Payments. The Issuer hereby agrees to assess and collect, a continuing direct annual Ad Valorem Tax on all taxable property within the boundaries of the Issuer, within the limitations prescribed by law, at a rate from year to year sufficient, together with such other revenues and funds lawfully available to the Issuer for the payment of the Payments, to provide funds each year to pay the Payments, full allowance being made for delinquencies and costs of collection. Such taxes and such revenues and funds in an amount sufficient to make the Payments are pledged to GCC and GCC's successors and assigns for such purpose as the same shall become due and payable under this Finance Contract.

(b) The Issuer waives all rights of set-off, recoupment, counterclaim and abatement against GCC and GCC's successors and assigns with respect to the amounts due under this Finance Contract, and the Issuer's obligation to pay amounts due under this Finance Contract is absolute and unconditional and not subject to set-off, recoupment, counterclaim or abatement for any reason whatsoever.

3. Deposit into the Payment Fund.

(a) Upon this Finance Contract taking effect the Issuer shall establish a Payment Fund, which shall be maintained by the Issuer as long as any Payments are unpaid. The Issuer hereby pledges the Payment Fund for the exclusive purpose of securing the Payments and shall apply the funds therein to the payment of Payments as such payments come due.

(b) Each year in which Payments come due, the Issuer shall, not later than the day preceding any such due date, deposit into the Payment Fund, from the Issuer's Ad Valorem taxes or other lawfully available funds (within the limits prescribed by law) an amount sufficient to make such payment. To the extent permitted by law, the Issuer hereby pledges its Ad Valorem tax as security for this obligation. To the extent required by the Texas Constitution, the Issuer agrees during each year of the term of this Finance Contract to assess and collect annually a sufficient sum to pay the greater of (1) interest on the debt created by this Finance Contract and a sinking fund of at least two percent of the principal amount of such debt, or (2) the payments required by Exhibit B attached hereto.

(c) The Payment Fund shall be depleted at least once a year except for a carryover amount not to exceed one twelfth (1/12) of the amount of the Payments expected to come due in the following year.

4. Taxes. The Issuer agrees to directly pay all taxes, insurance and other costs of every nature associated with its ownership of the Property.

5. The Issuer's Covenants and Representations. The Issuer covenants and represents as follows:

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

(b) All Payments hereunder for the current fiscal period have been duly authorized and will be paid when due;

(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 Finance Contract;

(d) The information supplied and statements made by the Issuer in any financial statement or current budget prior to or contemporaneously with this Finance Contract are true and correct;

(e) The Issuer has complied or will comply with all bidding/proposal laws applicable to this transaction and the purchase of the Property.

(f) No contract, rental agreement, lease-purchase agreement, payment agreement or contract for purchase under the Act to which the Issuer has been a party at any time during the past ten (10) years has been terminated by the Issuer 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 the Issuer has issued during the past ten (10) years.

(g) The Issuer will pay the Payments due by check, wire transfer, or ACH only.



6. Use and Licenses. The Issuer shall pay and discharge all operating and other expenses of every nature associated with its use of the Property. The Issuer shall obtain, at its expense, all registrations, permits and licenses, if any, required by law for the installation and operation of the Property.

7. Maintenance. The Issuer agrees to be solely responsible for all maintenance and operating costs of every nature associated with its ownership of the Property and the Issuer acknowledges that GCC or GCC's successors or assigns shall have no responsibility for the payment of any such costs.

8. Damage to or Destruction of Property. The Issuer 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 the Issuer from the obligation to pay the full amount of the payments or from any other obligation under this Finance Contract.

9. No Warranty. EXCEPT FOR REPRESENTATIONS, WARRANTIES, AND SERVICE AGREEMENTS RELATING TO THE PROPERTY MADE OR ENTERED INTO BY THE MANUFACTURERS OR SUPPLIERS OF THE PROPERTY, IF ANY, ALL OF WHICH ARE HEREBY ASSIGNED TO THE ISSUER, GCC 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 SPECIFICATION OR PURCHASE ORDER. All such risks shall be borne by the Issuer without in any way excusing it from its obligations under this Finance Contract, and GCC shall not be liable for any damages on account of such risks. All claims or actions on any warranty so assigned shall be made or prosecuted by the Issuer, at its sole expense, upon prior written notice to GCC. GCC or its assigns may, but shall have no obligation whatsoever to, participate in a claim on any warranty. Any recovery under such a warranty shall be made payable jointly to both parties.

10. Evidence of Indebtedness and Security Agreement.

(a) An executed copy of this Finance Contract shall evidence the indebtedness of the Issuer as provided herein and shall constitute a security agreement pursuant to applicable law, with GCC, its successors or assigns as the secured party. The grants, lien, pledge and security interest of GCC, its successors or assigns created herein shall become effective immediately upon and from the Schedule Date of the EXHIBIT B, and the same shall be continuously effective for so long as any Finance Contract Payments are outstanding.

(b) A fully executed copy of this Finance Contract and the proceedings authorizing same shall be kept at all times and shall be filed and recorded as a security agreement among the permanent records of the Issuer. Such records shall be open for inspection to any member of the general public and to any individual, firm, corporation, governmental entity or other person proposing to do or doing business with, or having or asserting claims against the Issuer, at all times during regular business hours.

(c) If, in the opinion of counsel to the Issuer or to GCC, its successors or assigns, applicable law ever requires filings additional to the filing pursuant to subsection (b) of this section in order to preserve and protect the priority of the grants, assignments, lien, pledge and security interest of GCC, its successors or assigns created herein as to all Payments, then the Issuer shall diligently and regularly make such filings to the extent required by law to accomplish such result.

11. Default and Remedies.

(a) Each of the following occurrences or events for the purpose of this Finance Contract is hereby declared to be an Event of Default:

(1) the failure to make payment of the Payment when the same becomes due and payable; or

(2) default in the performance or observance of any other covenant agreement or obligation of the Issuer, which default materially, adversely affects the rights of GCC or its successors or assigns, including, but not limited to, its prospect or ability to be repaid in accordance with this Finance Contract, and the continuation thereof for a period of 20 days after notice of such default is given by GCC or any successors or assigns of GCC to the Issuer.

(b) Remedies for Default.

(1) Upon the happening of any Event of Default, then and in every case GCC or its successors or assigns, or an authorized representative thereof, including, but not limited to, an attorney or trustee therefore, may proceed against the Issuer for the purpose of protecting and enforcing the rights of GCC or its successors or assigns under this Finance Contract, by mandamus or other suit, action or special proceeding in equity or at law, in any court of competent jurisdiction, for any relief permitted by law, including the specific performance of any covenant or agreement contained herein, or thereby to enjoin any act or thing that may be unlawful or in violation of any right of GCC or its successors or assigns or any combination of such remedies; provided that none of such parties shall have any right to declare the balance of the Finance Contract Payments to be immediately due and payable as a remedy because of the occurrence of an Event of Default.

(2) The exercise of any remedy herein conferred or reserved shall not be deemed a waiver of any other available remedy, and no delay or omission to exercise any right or power occurring upon any Event of Default shall impair any such right or power or be construed to be a waiver thereof and all such rights and powers may be exercised as often as may be deemed expedient.

(c) Remedies Not Exclusive.

(1) No remedy herein conferred or reserved is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or under this Finance Contract or now or hereafter existing at law or in equity; provided, however, that notwithstanding any other provision of this Finance Contract, the right to accelerate the debt evidenced by this Finance Contract shall not be available as a remedy because of the occurrence of an Event of Default.

12. Assignment. Without GCC's prior written consent, the Issuer will not either **(a)** assign, transfer, pledge, hypothecate, grant any security interest in or otherwise dispose of this Finance Contract or the Property or any interest in this Finance Contract or the Property; or **(b)** sublet or lend the Property or permit it to be used by anyone other than the Issuer or the Issuer's employees and other authorized users. GCC may assign its rights, title and interest in and to this Finance Contract, and any other documents executed with respect to this Finance Contract and/or grant or assign a security interest in this Finance Contract, in whole or in part. Such successors and assigns of GCC shall have the right to further grant or assign a security interest in this Finance Contract, as well as the rights to Payments hereunder, in whole or in part, to any third party. No assignment or reassignment of GCC's rights, title or interest in this Finance Contract shall be effective with regard to the Issuer unless and until the Issuer shall have received a copy of the document by which the assignment or reassignment is made, disclosing the name and address of such assignee. The Issuer shall maintain written records of any assignments of the Finance Contract.

13. Personal Property. The Property is and shall at all times be and remain personal property, and will not be considered a fixture to any real property.

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

15. Interest on Default. If the Issuer fails to pay any Payment specified herein within twenty (20) days after the due date thereof, the Issuer shall pay to GCC or any successor or assigns of GCC, interest on such delinquent payment at the highest rate allowed by Texas law.

16. Notices. Any notices to be given or to be served upon any party hereto in connection with this Finance Contract 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 mailing. Such notice shall be given to the parties at their respective addresses designated on the signature page of this Finance Contract or at such other address as either party may hereafter designate.

17. Prepayment.

(a) The Issuer shall have the right, at its option, to prepay the Finance Act Contract in whole, on any payment date which has an amount shown in the "Early Redemption Value" column of Exhibit B attached hereto. "N/A" shall mean not prepayable. The Issuer shall not have the right to prepay the Finance Contract in part at any time.

(b) As condition precedent to the Issuer's right to make, and GCC's obligation to accept, any such prepayment, GCC shall have actually received notice at least thirty (30) days in advance of the Issuer's intent to exercise its option to prepay.

18. Continuing Disclosure. Specifically and without limitation, the Issuer 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 statements 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. These reports must be certified as correct by one of the Issuer's authorized agents. If the Issuer has subsidiaries, the financial statements required will be provided on a consolidated and consolidation basis.

19. Tax Exemption.

(a) The Issuer certifies that it does not reasonably anticipate more than \$10,000,000 of "tax-exempt obligations", including this Finance Contract will be issued by it and any subordinate entities during the 2020 calendar year. Further, the Issuer designates this Finance Contract as "qualified tax exempt obligations" under Section 265 (b) 3 of the Internal Revenue Code of 1986, as amended (the "Code") 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.

(b) The Issuer hereby represents and covenants that the proceeds of this Finance Contract are needed at this time to provide funds for the Issuer's purchase of the property for which this Finance Contract was executed and delivered, as specified in this Finance Contract; that (i) final disbursement of the proceeds of this Finance Contract will occur within three years from the Schedule Date of the EXHIBIT B, (ii) substantial binding obligations to expend at least five (5) percent of the net proceeds will be incurred within six months after the Schedule Date of the EXHIBIT B and (iii) the acquisition of such property will proceed with due diligence to completion; and that, except for the Escrow Agreement, if applicable, and the Payment Fund, no other funds or accounts have been or will be established or pledged to the payment of this Finance Contract.

(c) The Issuer will not directly or indirectly take any action or omit to take any action, which action or omission would cause the Finance Contract to constitute a "private activity bond" within the meaning of Section 141(a) of the Code.

(d) The Issuer will not take any action or fail to take any action with respect to the investment of the proceeds of this Finance Contract or any other funds of the Issuer, including amounts received from the investment of any of the foregoing, that would cause this Finance Contract to be an "arbitrage bond" within the meaning of such section 148 of the Code.

(e) There are no other obligations of the Issuer which are sold at substantially the same time as the Finance Contract, sold pursuant to the same plan of financing with the Finance Contract and are reasonably expected to be paid from substantially the same source of funds as the Finance Contract.

(f) The Issuer will not take any action, or as the case may be, knowingly omit to take any action within its control that, if taken or omitted, as the case may be, would cause the Finance Contract to be treated as "federally guaranteed" obligations for purposes of Section 149(b) of the Code.

(g) The Issuer will take all necessary steps to comply with the requirement that certain amounts earned by the Issuer on the investment of the "gross proceeds" of the Finance Contract (within the meaning of Section 148(f)(6)(B) of the Code), if any, be rebated to the federal government. Specifically, the Issuer will (i) maintain records regarding the investment of the gross proceeds of the Finance Contract as may be required to calculate and substantiate the amount earned on the investment of the gross proceeds of the Finance Contract and retain such records for at least six years after the day on which the last outstanding Finance Contract is discharged, (ii) account for all gross proceeds under a reasonable, consistently applied method of accounting, including any specified method of accounting required by applicable regulations to be used for all or a portion of the gross proceeds, (iii) calculate, at such times as are required by applicable regulations, the amount earned from the investment of the gross proceeds of the Finance Contract and (iv) timely pay all amounts required to be rebated to the federal government. In addition, the Issuer will correct any errors within a reasonable amount of time thereafter, including payment to the federal government of any delinquent amounts owed to it, including interest thereon and penalty, if any, as may be necessary or appropriate to assure that interest on the Finance Contract is not includable in the gross income for federal income tax purposes.

(h) The Issuer will timely file with the Secretary of the Treasury of the United States the information required by Section 149(e) of the Code with respect to the Finance Contract on such form and in such place as the Secretary may prescribe. Notwithstanding any other provision of this Finance Contract, the Issuer's obligation under the covenants and provisions of this Section 19 shall survive the defeasance and discharge of this Finance Contract.

20. Miscellaneous.

(a) Time is of the essence. No covenant or obligations hereunder to be performed by the Issuer are waived, except by the written consent of GCC or its successors or assigns. GCC's or its successors or assigns' rights hereunder are cumulative and not alternative.

(b) This Finance Contract shall be construed in accordance with and governed by the state of Texas laws.

(c) This Finance Contract 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 GCC and the Issuer.

(d) Any term or provision of this Finance Contract found to be prohibited by law or unenforceable shall not affect the legality the remainder of this Finance Contract.

(e) 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 appropriate.

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

(g) Issuer agrees to equitably adjust the payments payable under this Finance Contract if there is a determination by the IRS that the interest payable pursuant to this Finance Contract (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 GCC and its assigns whole.

(h) Except as otherwise provided, this Finance Contract 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 Finance Contract.

(i) In accordance with Texas Government Code sections 2270.001-2270.002, GCC verifies that it does not boycott Israel and will not boycott Israel during the term of this contract.

(j) THIS CONTRACT IS EVIDENCE OF A PRIVATELY PLACED BANK LOAN, IS NOT IN REGISTERED FORM, AND MAY NOT BE TRANSFERRED TO BEARER. TRANSFERS OF THIS CONTRACT ARE NOT REGISTERED ON BOOKS MAINTAINED FOR THAT PURPOSE BY THE ISSUER.

IN WITNESS WHEREOF, the parties have executed this Finance Contract as of the ____ day of _____ in the year 2020.

Government Capital Corporation

Authorized Signature
345 Miron Dr.
Southlake, TX 76092

Witness Signature _____

Print Name _____

Print Title _____

The Issuer: City of Lamesa

Josh Stevens, Mayor
601 S. First Street
Lamesa, TX 79331

Witness Signature _____

Print Name _____

Print Title _____

EXHIBIT A

Public Property Finance Act Contract **No.9092** (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, City of Lamesa

Dated as of May 19, 2020

QTY	DESCRIPTION
-----	-------------

Personal Property

Property Cost: \$662,838.42

Payback Period: Eight (8) Annual Payments

Refinance of a Landfill Compactor

(1)

Caterpillar 826K Landfill Compactor

PROPERTY LOCATION:

City of Lamesa

601 S. First Street

Lamesa, TX 79331

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT **No.9092** (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, City of Lamesa

Schedule Dated as of May 26, 2020

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	5/26/2021	\$93,987.91	\$19,156.03	\$74,831.88	N/A
2	5/26/2022	\$93,987.91	\$16,993.39	\$76,994.52	N/A
3	5/26/2023	\$93,987.91	\$14,768.25	\$79,219.66	N/A
4	5/26/2024	\$93,987.91	\$12,478.80	\$81,509.11	\$355,719.82
5	5/26/2025	\$93,987.91	\$10,123.19	\$83,864.72	\$269,735.61
6	5/26/2026	\$93,987.91	\$7,699.50	\$86,288.41	\$181,816.75
7	5/26/2027	\$93,987.91	\$5,205.76	\$88,782.15	\$91,919.72
8	5/26/2028	\$93,987.91	\$2,639.94	\$91,347.97	\$0.00
Grand Totals		\$751,903.28	\$89,064.86	\$662,838.42	

Interest Rate: 2.89%

INCUMBENCY CERTIFICATE

Public Property Finance Act Contract **No.9092** (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, City of Lamesa

Dated as of May 19, 2020

I, Betty Conde, do hereby certify that I am the duly elected or appointed and acting City Secretary, of City of Lamesa, Issuer, a political subdivision or agency of the State of Texas, duly organized and existing under the laws of the State of Texas, 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 Public Property Finance Act Contract No.9092, between City of Lamesa (the "Issuer") and Government Capital Corporation ("GCC").

<u>Name</u>	<u>Title</u>	<u>Signature</u>
-------------	--------------	------------------

Josh Stevens	Mayor	_____
--------------	-------	-------

IN WITNESS WHEREOF, I have duly executed this certificate hereto this _____ day of _____, 2020.

By: _____
Betty Conde, City Secretary

[to be retyped on letterhead of the Issuer counsel]

Government Capital Corporation
345 Miron Dr
Southlake, TX 76092

RE: Public Property Finance Act Contract No.9092

I have examined the Public Property Finance Act Contract No.9092 (the "Finance Contract") between the City of Lamesa (the "Issuer") and Government Capital Corporation ("GCC"). The Finance Contract provides financing for the purchase by the City of Lamesa of certain Property as identified in the Finance Contract and provides that the Issuer shall finance the Property by making Payments as specified in the Public Property Finance Act Contract No.9092.

I have also examined other certificates and documents as I have deemed necessary and appropriate under the circumstances.

Based upon the foregoing examination, I am of the opinion that:

1. The Issuer is a political subdivision or agency of the State of Texas 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, as amended;
2. The execution, delivery and performance by the Issuer of the Finance Contract have been duly authorized by all necessary action on the part of the Issuer; and
3. The Finance Contract constitutes a legal, valid and binding obligation of the Issuer enforceable in accordance with its terms.

The opinion expressed above is solely for the benefit of the Issuer, GCC and/or its subsequent successors or assigns.

Sincerely,

Attorney at Law

Information Return for Tax-Exempt Governmental Bonds

(Rev. September 2018)

► Under Internal Revenue Code section 149(e)

► See separate instructions.

OMB No. 1545-0720

Department of the Treasury
Internal Revenue Service**Caution:** If the issue price is under \$100,000, use Form 8038-GC.► Go to www.irs.gov/F8038G for instructions and the latest information.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>
1 Issuer's name <u>City of Lamesa</u>	2 Issuer's employer identification number (EIN) <u>75-6000579</u>	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) <u>Betty Conde, City Secretary</u>	3b Telephone number of other person shown on 3a <u>806-872-4321</u>	
4 Number and street (or P.O. box if mail is not delivered to street address) <u>601 S. First Street</u>	Room/suite	5 Report number (For IRS Use Only) <div style="border: 1px solid black; width: 40px; text-align: center; margin: 0 auto;">3</div>
6 City, town, or post office, state, and ZIP code <u>Lamesa, TX 79331</u>		7 Date of issue <u>May 26, 2020</u>
8 Name of issue <u>Public Property Finance Act Contract No.9092</u>		9 CUSIP number <u>None</u>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <u>Josh Stevens, Mayor</u>		10b Telephone number of officer or other employee shown on 10a <u>806-872-4321</u>

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.		
11 Education	11	
12 Health and hospital	12	
13 Transportation	13	
14 Public safety	14	
15 Environment (including sewage bonds)	15	
16 Housing	16	
17 Utilities	17	
18 Other. Describe ► <u>Landfill Compactor</u>	18	\$662,838 42
19a If bonds are TANs or RANs, check only box 19a <input type="checkbox"/>		
b If bonds are BANs, check only box 19b <input type="checkbox"/>		
20 If bonds are in the form of a lease or installment sale, check box <input checked="" type="checkbox"/>		

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	<u>05/26/2028</u>	\$ <u>662,838.42</u>	\$ <u>662,838.42</u>	<u>4.6494</u> years	<u>2.89</u> %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)			
22 Proceeds used for accrued interest	22		N/A
23 Issue price of entire issue (enter amount from line 21, column (b))	23		\$662,868 42
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	N/A	
25 Proceeds used for credit enhancement	25	N/A	
26 Proceeds allocated to reasonably required reserve or replacement fund	26	N/A	
27 Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	N/A	
28 Proceeds used to refund prior taxable bonds. Complete Part V	28	N/A	
29 Total (add lines 24 through 28)	29	N/A	
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30		\$662,868 42

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.		
31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded		N/A years
32 Enter the remaining weighted average maturity of the taxable bonds to be refunded		N/A years
33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)		N/A
34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63773S

Form **8038-G** (Rev. 9-2018)

Part VI Miscellaneous

- | | | |
|------------|--|--|
| 35 | | |
| 36a | | |
| 37 | | |
- 35** Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)
- 36a** Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions
- b** Enter the final maturity date of the GIC ► (MM/DD/YYYY) _____
- c** Enter the name of the GIC provider ► _____
- 37** Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units
- 38a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ► ☐ and enter the following information:
- b** Enter the date of the master pool bond ► (MM/DD/YYYY) _____
- c** Enter the EIN of the issuer of the master pool bond ► _____
- d** Enter the name of the issuer of the master pool bond ► _____
- 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ► ☒
- 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ► ☐
- 41a** If the issuer has identified a hedge, check here ► ☐ and enter the following information:
- b** Name of hedge provider ► _____
- c** Type of hedge ► _____
- d** Term of hedge ► _____
- 42** If the issuer has superintegrated the hedge, check box ► ☐
- 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ► ☐
- 44** If the issuer has established written procedures to monitor the requirements of section 148, check box ► ☐
- 45a** If some portion of the proceeds was used to reimburse expenditures, check here ► ☐ and enter the amount of reimbursement ► _____
- b** Enter the date the official intent was adopted ► (MM/DD/YYYY) _____

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

_____ Signature of issuer's authorized representative	_____ Date	Josh Stevens, Mayor Type or print name and title
----------------------------------------------------------	---------------	-----------------------------------------------------

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ► _____		Firm's EIN ► _____		
Firm's address ► _____		Phone no. ► _____		

WIRE TRANSFER FORM

*** FINANCIAL INSTITUTION INFORMATION ***

Bank's Name: _____

Bank's Address: _____

Bank's Phone#: _____

Bank's Fed Routing#: _____

(Please confirm with bank since it may be different from routing number on deposit slip)

Bank Account Name: _____

Bank Account #: _____

Ref (if needed): _____

Please note that while there will not be a charge for our outgoing wire, your Bank may charge a fee for the incoming wire

I hereby authorize Government Capital Corporation to transfer any monies due via wire transfer directly to our bank.

Signature: _____

Name: _____

Title: _____

Date: _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 16

SUBJECT: RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS, AUTHORIZING THE CONVEYANCE OF VARIOUS PARCELS OF REAL PROPERTY HELD IN TRUST BY THE CITY OF LAMESA AND AUTHORIZING THE MAYOR OF THE CITY TO EXECUTE TAX DEEDS AND TO TAKE SUCH ACTIONS REQUIRED TO EFFECT THE CONVEYANCE OF SUCH REAL PROPERTY

PROCEEDING: Action Item

SUBMITTED BY: City Staff

EXHIBITS:

SUMMARY STATEMENT

City Council to consider passing a Resolution authorizing the conveyance of various parcels of real property held in trust by the City of Lamesa and authorizing the Mayor of the City to execute tax deeds and to take such actions required to effect the conveyance of such real property.

COUNCIL ACTION

Discussion _____

Motion by Council Member _____ to authorize the conveyance of various parcels of real property held in trust by the City of Lamesa and authorizing the Mayor of the City to execute tax deeds and to take such actions required to effect the conveyance of such real property. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval

RESOLUTION NO. R-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS, AUTHORIZING THE CONVEYANCE OF VARIOUS PARCELS OF REAL PROPERTY HELD IN TRUST BY THE CITY OF LAMESA AND AUTHORIZING THE MAYOR OF THE CITY TO EXECUTE TAX DEEDS AND TO TAKE SUCH ACTIONS REQUIRED TO EFFECT THE CONVEYANCE OF SUCH REAL PROPERTY.

On the 19th day of May, 2020, there came on and was held at the regular meeting place, the City Hall, an open meeting of the City Council of the City of Lamesa, Texas, held pursuant to the provisions of the Texas Open Meetings Act, and there being a quorum present and acting throughout the meeting, the following resolution was formally submitted by motion and duly seconded for the consideration and action of the meeting, to-wit:

WHEREAS, the City of Lamesa is the owner of the following described parcels of land situated within the limits of the City of Lamesa (the "Property") which Property the City of Lamesa is holding in Trust for the use and benefit of each taxing entity in Dawson County, Texas, to-wit:

Tract One: Lot Two (2), in Block (5), of the Hollis Addition to the Town of Lamesa, Dawson County, Texas; and

Tract Two: Lot Four (4), in Block (4), Addition to the Town of Lamesa, Dawson County, Texas;

Tract Three: Lot Fourteen (14), in Block Two (2), of the Hollis Addition, to the Town of Lamesa, Dawson County, Texas

Tract Four: North Eighty-five Feet (N/85') OF Lot Six (6) in Block Thirteen (13) in the College Addition to the Town of Lamesa, Dawson County, Texas

WHEREAS, offers have been received by the taxing entities for the purchase of the Property and the City of Lamesa wishes to accept such offers.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Lamesa, Texas, that:

SECTION 1: The City of Lamesa, Texas, accept the following offers to purchase the above described tracts of land:

- A.) Offer from Joel Dossey & Griselda DeLaRosa to purchase all of Lot Two (2), in Block (5), of the Hollis Addition to the Town of Lamesa, Dawson County, Texas; for the price and sum \$100.00

- B.) Offer from Jolanda Johnson to purchase Lot Four (4), in Block (4), Addition to the Town of Lamesa, Dawson County, Texas; for the price and sum of \$500.00;
- C.) Offer from Jolanda Johnson to purchase Lot Fourteen (14), in Block Two (2), of the Hollis Addition, to the Town of Lamesa, Dawson County, Texas; for the price and sum of \$400.00;
- D.) Offer from Glen Short to purchase North Eighty-five Feet (N/85') OF Lot Six (6) in Block Thirteen (13) in the College Addition to the Town of Lamesa, Dawson County, Texas for the sum of \$6,100.00;

SECTION 2: The above described tracts of land be sold to the above individuals for the amounts specified above.

SECTION 3: The Mayor of the City of Lamesa, Texas, be, and is hereby, authorized to make, execute and deliver Tax Deeds and to take such actions as may be required to effect the conveyance of the above described tracts of land.

Upon being put to a vote, the resolution was Passed, Approved, and Adopted this 19th day of May, 2020, by majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas, and recorded in the resolution book thereafter.

ATTEST:

APPROVED:

Betty Conde
City Secretary

Josh Stevens
Mayor

Betty Conde

From: molly@texascg.com
Sent: Tuesday, April 28, 2020 10:08 AM
To: Bernett Hernandez; Betty Conde; Ida Rodriguez; Jacob Hernandez; Jim Knight; Judge O'Brien; Letha Strokes; Mary Garza; Mike Lopez; Norma; Sara DelBusto; Sean Overeyender; Vanessa Medina County
Cc: 'Danny'
Subject: Tax Deed - Lamesa
Attachments: Lamesa property cards.pdf; Tax Deed R1751.docx; Tax Deed R2865.docx; Tax Deed R2891.docx; Tax Deed R2903.docx

Good morning,

Enclosed is Four (4) Tax Deed and Property card for Trust Property in the City of Lamesa.

Parcel 2903, winning bidder Joel Dossey for the amount of \$100.00.
Parcel 2891, winning bidder Jalonda Johnson for the amount of \$500.00
Parcel 2865, winning bidder Jalonda Johnson for the amount of \$400.00
Parcel 1751, winning bidder Glenn Short for the amount of \$6,100.00

The money has been received and being held per your approval. Please place these deeds on your May agenda. If approved, please forward the signature page to me at:

TEXAS COMMUNITIES GROUP
PO BOX 792
LUBBOCK, TX 79408.

please note our mailing address change

If denied, please let me know the reason for the denial.

Thank you,

Molly Flores
Texas Communities Group, LLC
P.O. Box 792
Lubbock, TX 79408
806.TEXASCG
(839.2724)





Management Info:

Status: Trust

Best Process: Sign Best Process Type:

Progress:

Property Info:

City: Lamesa

Cad Property Id: 2903 CAD Value: 360.00

Site Description: S Canyon Ave, Lamesa, TX 79331, USA
Second lot from the SE intersection of SE 11th and S Canyon

103 S Canyon St.

Owner Info: Valerie Duvall
2414 E. 9th St.
Lubbock, TX 79403

Legal Description: Lot Two (2), in Block Five (5), of the Hollis Addition, to the City of Lamesa, Dawson County, Texas (R2903)

Homestead: No Site Structure: No Non Affixed Material: No

Litigation Info:

Case Number: 19-07-20451

Judgement Date: 07/17/2019 Sale Date: 09/03/2019

Sheriff's Deed Date: 10/08/2019 Redemption Date: 04/15/2020

Court: 106TH

Style Plaintiff: City of Lamesa, et al

Style Defendant: Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas

Sheriff's Deed Volume: 2019-4342

Tax Due: No

Delinquent: Yes Litigation: No



Management Info:

Status: Trust

Best Process: Sign

Best Process Type:

Progress:

Property Info:

City: Lamesa

Cad Property Id: 2891

CAD Value: 360.00

Site Description: S Boston Ave, Lamesa, TX 79331, USA
4th lot from the SE intersection of SE 13th and S Boston

131 S Boston St.

Owner Info: Izora Fuller, Deceased

Legal Description: Unknown Heirs of Izora Fuller
Lot Four (4), in Block Four (4), of the Hollis Addition, to the City of Lamesa, Dawson County,
Texas (R2891)

Homestead: No

Site Structure: No

Non Affixed Material: No

Litigation Info:

Case Number: 19-07-20451

Judgement Date: 07/17/2019

Sale Date: 09/03/2019

Sheriff's Deed Date: 10/08/2019

Redemption Date: 04/15/2020

Court: 106TH

Style Plaintiff: City of Lamesa, et al

Style Defendant: Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas

Sheriff's Deed Volume: 2019-4342

Tax Due: No

Delinquent: Yes

Litigation: No



Management Info:

Status: Trust

Best Process: Sign
Progress:

Best Process Type:

Property Info:

City: Lamesa
Cad Property Id: 2865 CAD Value: 420.00
Site Description: S Boston Ave, Lamesa, TX 79331, USA
Lot close to the SW intersection of SE 13th and S Boston
126 S Boston St

Owner Info: Pearlie M. Oliver Roberson, Deceased

Legal Description: Unknown Heirs of Pearlie M. Oliver Roberson
Lot Fourteen (14), in Block Two (2), of the Hollis Addition, to the City of Lamesa, Dawson County, Texas (2865)

Homestead: No Site Structure: No Non Affixed Material: No

Litigation Info:

Case Number: 19-07-20451
Judgement Date: 07/17/2019 Sale Date: 09/03/2019
Sheriff's Deed Date: 10/08/2019 Redemption Date: 04/15/2020
Court: 106TH
Style Plaintiff: City of Lamesa, et al
Style Defendant: Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas
Sheriff's Deed Volume: 2019-4342
Tax Due: No
Delinquent: Yes Litigation: No



Management Info:

Status: Trust

Best Process: Sign Best Process Type:

Progress:

Property Info:

City: Lamesa

Cad Property Id: 1751 CAD Value: 26230.00

Site Description: 1411 S 2nd St, Lamesa, TX 79331, USA

Owner Info: City of Lamesa in Trust

Rebecca Verasistue Sneed and Jessica Moreno
508 S. 6th St.
Lamesa, TX 79331

City of Lamesa, Lien holder
601 S. 1st St.
Lamesa, TX 79331

Legal Description: MINIMUM BID: \$5,000.00
North Eighty-five Feet (N/85') of Lot Six (6) in Block Thirteen (13) in the College Addition to the
City of Lamesa, Dawson County, Texas (R1751)

Homestead: No Site Structure: Yes Non Affixed Material: No

Litigation Info:

Case Number: 19-07-20451

Judgement Date: 07/17/2019 Sale Date: 09/03/2019

Sheriff's Deed Date: 10/08/2019 Redemption Date: 04/15/2020

Court: 106TH

Style Plaintiff: City of Lamesa, et al

Style Defendant: Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas

Sheriff's Deed Volume: 2019-4342

Tax Due: No

Delinquent: Yes Litigation: No

“NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER’S LICENSE NUMBER.”

TAX DEED

STATE OF TEXAS §

§

COUNTY OF DAWSON §

WHEREAS, by a Warrant issued out of the 106th Judicial District Court of Dawson County, Texas; in Cause No. 19-07-20451 styled City of Lamesa, et al, vs. Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas, and delivered to the Sheriff directing him to seize, levy upon and sell the hereinafter described property to satisfy the amount of all delinquent taxes, penalties, interest and costs which were secured by a warrant rendered in said cause on the 17th day of July, 2019, in favor of the Plaintiffs.

WHEREAS, in obedience to said Warrant, the Sheriff did seize and levy on the hereinafter described property and all the estate, right, title and interest or claims which said Defendants so had, in and to, on the 17th day of July, 2019 and since that time had of, in and to, the hereinafter described real property; and as prescribed by law for Sheriff’s sales, did offer to sell such real property at public auction.

WHEREAS, at said sale no bid being received which was equal to the adjudged value of said real property as fixed by said court or the aggregate amount of said warrant established therein, the title to said real property pursuant to said warrant and Section 34.01 of the Texas Property Tax Code was struck off in trust for the use and benefit of each taxing district having been by said warrant adjudged to have valid tax liens against such real property, and

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS that the taxing entities set forth in the warrant in said cause, pursuant to the provisions of Section 34.05 of the Texas Property Tax Code, for and in consideration of the sum of **ONE HUNDRED DOLLARS AND 00/100 (\$100.00)**, said amount being the highest and best offer received from **Joel Dossey & Griselda DeLaRosa, 14370 S Klondyke Ave., Odessa, TX 79766**, receipt of which is hereby acknowledged, and by these presents do convey, expressly subject to the right of redemption by the Defendants in said tax suit as provided by Section 34.21 of the Texas Property Tax Code, and further subject to all presently recorded and validly existing restrictions, reservations, covenants, conditions, easements, oil and gas leases, mineral interests, and water interests outstanding in persons other than Grantor, and other instruments, other than conveyances of the surface fee estate, that affect the Property, all the right, title and interest as was acquired by the taxing entities through foreclosure the certain tract of land described as follows:

Lot Two (2), in Block Five (5), of the Hollis Addition, to the City of Lamesa, Dawson County, Texas (R2903)

WHEREAS this conveyance is also subject to the following Fee Simple Determinable Condition:

Grantee will do everything necessary to bring the Property into compliance with all state and local codes within six months of the execution date of this deed. An affidavit stating that the condition has been fulfilled, filed within six months of said date, if not contradicted by a recorded statement filed within the same six months, is conclusive evidence that the condition has been satisfied, and Grantee and third parties may rely on it.

TO HAVE AND TO HOLD the above described property unto the named purchaser Joel Dossey & Griselda DeLaRosa, his/her heirs, successors and assigns forever, free and clear of all liens for ad valorem taxes against such property delinquent at the time of warrant to all taxing units which were a party of said Warrant and as fully and absolutely as the entities named below can convey the above described real property by virtue of said warrant and Order of Sale and said Section 34.05 of the Texas Property Tax Code.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S-LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE AGREEMENT OF THE PARTIES THAT THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE PURCHASE CONTRACT THAT WOULD OTHERWISE IMPOSE ON GRANTORS IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

This tax deed may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

EXECUTED this ____ day of _____, 2020.

CITY OF LAMESA

By: _____
Josh Stevens, Mayor

ATTEST:

City Secretary

This instrument was acknowledged before me on the _____ day of _____, _____, by Josh Stevens, Mayor, on behalf of CITY OF LAMESA in its capacity therein stated.

Notary Public, State of Texas

“NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER’S LICENSE NUMBER.”

TAX DEED

STATE OF TEXAS §

§

COUNTY OF DAWSON §

WHEREAS, by a Warrant issued out of the 106th Judicial District Court of Dawson County, Texas; in Cause No. 19-07-20451 styled City of Lamesa, et al, vs. Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas, and delivered to the Sheriff directing him to seize, levy upon and sell the hereinafter described property to satisfy the amount of all delinquent taxes, penalties, interest and costs which were secured by a warrant rendered in said cause on the 17th day of July, 2019, in favor of the Plaintiffs.

WHEREAS, in obedience to said Order of Sale, the Sheriff did seize and levy on the hereinafter described property and all the estate, right, title and interest or claims which said Defendants so had, in and to, on the 17th day of July, 2019 and since that time had of, in and to, the hereinafter described real property; and as prescribed by law for Sheriff's sales, did offer to sell such real property at public auction.

WHEREAS, at said sale no bid being received which was equal to the adjudged value of said real property as fixed by said court or the aggregate amount of said warrant established therein, the title to said real property pursuant to said warrant and Section 34.01 of the Texas Property Tax Code was struck off in trust for the use and benefit of each taxing district having been by said warrant adjudged to have valid tax liens against such real property, and

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS that the taxing entities set forth in the warrant in said cause, pursuant to the provisions of Section 34.05 of the Texas Property Tax Code, for and in consideration of the sum of **FIVE HUNDRED DOLLARS AND 00/100 (\$500.00)**, said amount being the highest and best offer received from **Jalonda Johnson, 1010 N Houston Ave #1, Lamesa TX 79331**, receipt of which is hereby acknowledged, and by these presents do convey, expressly subject to the right of redemption by the Defendants in said tax suit as provided by Section 34.21 of the Texas Property Tax Code, and further subject to all presently recorded and validly existing restrictions, reservations, covenants, conditions, easements, oil and gas leases, mineral interests, and water interests outstanding in persons other than Grantor, and other instruments, other than conveyances of the surface fee estate, that affect the Property, all the right, title and interest as was acquired by the taxing entities through foreclosure the certain tract of land described as follows:

Lot Four (4), in Block Four (4), of the Hollis Addition, to the City of Lamesa, Dawson County, Texas (R2891)

WHEREAS this conveyance is also subject to the following Fee Simple Determinable Condition:

Grantee will do everything necessary to bring the Property into compliance with all state and local codes within six months of the execution date of this deed. An affidavit stating that the condition has been fulfilled, filed within six months of said date, if not contradicted by a recorded statement filed within the same six months, is conclusive evidence that the condition has been satisfied, and Grantee and third parties may rely on it.

TO HAVE AND TO HOLD the above described property unto the named purchaser Jalonda Johnson, his/her heirs, successors and assigns forever, free and clear of all liens for ad valorem taxes against such property delinquent at the time of warrant to all taxing units which were a party of said Warrant and as fully and absolutely as the entities named below can convey the above described real property by virtue of said warrant and Order of Sale and said Section 34.05 of the Texas Property Tax Code.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S-LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE AGREEMENT OF THE PARTIES THAT THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE PURCHASE CONTRACT THAT WOULD OTHERWISE IMPOSE ON GRANTORS IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

This tax deed may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

EXECUTED this ____ day of _____, 2020.

CITY OF LAMESA

By: _____
Josh Stevens, Mayor

ATTEST:

City Secretary

This instrument was acknowledged before me on the _____ day of _____, _____, by Josh Stevens, Mayor, on behalf of CITY OF LAMESA in its capacity therein stated.

Notary Public, State of Texas

“NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER’S LICENSE NUMBER.”

TAX DEED

STATE OF TEXAS §
 §

COUNTY OF DAWSON §

WHEREAS, by a Warrant issued out of the 106th Judicial District Court of Dawson County, Texas; in Cause No. 19-07-20451 styled City of Lamesa, et al, vs. Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas, and delivered to the Sheriff directing him to seize, levy upon and sell the hereinafter described property to satisfy the amount of all delinquent taxes, penalties, interest and costs which were secured by a warrant rendered in said cause on the 17th day of July, 2019, in favor of the Plaintiffs.

WHEREAS, in obedience to said Order of Sale, the Sheriff did seize and levy on the hereinafter described property and all the estate, right, title and interest or claims which said Defendants so had, in and to, on the 17th day of July, 2019 and since that time had of, in and to, the hereinafter described real property; and as prescribed by law for Sheriff's sales, did offer to sell such real property at public auction.

WHEREAS, at said sale no bid being received which was equal to the adjudged value of said real property as fixed by said court or the aggregate amount of said warrant established therein, the title to said real property pursuant to said warrant and Section 34.01 of the Texas Property Tax Code was struck off in trust for the use and benefit of each taxing district having been by said warrant adjudged to have valid tax liens against such real property, and

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS that the taxing entities set forth in the warrant in said cause, pursuant to the provisions of Section 34.05 of the Texas Property Tax Code, for and in consideration of the sum of **FOUR HUNDRED DOLLARS AND 00/100 (\$400.00)**, said amount being the highest and best offer received from **Jalonda Johnson, 1010 N Houston Ave., Lamesa, Texas 79331**, receipt of which is hereby acknowledged, and by these presents do convey, expressly subject to the right of redemption by the Defendants in said tax suit as provided by Section 34.21 of the Texas Property Tax Code, and further subject to all presently recorded and validly existing restrictions, reservations, covenants, conditions, easements, oil and gas leases, mineral interests, and water interests outstanding in persons other than Grantor, and other instruments, other than conveyances of the surface fee estate, that affect the Property, all the right, title and interest as was acquired by the taxing entities through foreclosure the certain tract of land described as follows:

Lot Fourteen (14), in Block Two (2), of the Hollis Addition, to the City of Lamesa, Dawson County, Texas (R2865)

WHEREAS this conveyance is also subject to the following Fee Simple Determinable Condition:

Grantee will do everything necessary to bring the Property into compliance with all state and local codes within six months of the execution date of this deed. An affidavit stating that the condition has been fulfilled, filed within six months of said date, if not contradicted by a recorded statement filed within the same six months, is conclusive evidence that the condition has been satisfied, and Grantee and third parties may rely on it.

TO HAVE AND TO HOLD the above described property unto the named purchaser Jalonda Johnson, his/her heirs, successors and assigns forever, free and clear of all liens for ad valorem taxes against such property delinquent at the time of warrant to all taxing units which were a party of said Warrant and as fully and absolutely as the entities named below can convey the above described real property by virtue of said warrant and Order of Sale and said Section 34.05 of the Texas Property Tax Code.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S-LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE AGREEMENT OF THE PARTIES THAT THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE PURCHASE CONTRACT THAT WOULD OTHERWISE IMPOSE ON GRANTORS IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

This tax deed may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

EXECUTED this ____ day of _____, 2020.

CITY OF LAMESA

By: _____
Josh Stevens, Mayor

ATTEST:

City Secretary

This instrument was acknowledged before me on the _____ day of _____, _____, by Josh Stevens, Mayor, on behalf of CITY OF LAMESA in its capacity therein stated.

Notary Public, State of Texas

“NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER’S LICENSE NUMBER.”

TAX DEED

STATE OF TEXAS §
 §

COUNTY OF DAWSON §

WHEREAS, by a Warrant issued out of the 106th Judicial District Court of Dawson County, Texas; in Cause No. 19-07-20451 styled City of Lamesa, et al, vs. Owners of Various Properties located within the City Limits of Lamesa, Dawson County, Texas, and delivered to the Sheriff directing him to seize, levy upon and sell the hereinafter described property to satisfy the amount of all delinquent taxes, penalties, interest and costs which were secured by a warrant rendered in said cause on the 17th day of July, 2019, in favor of the Plaintiffs.

WHEREAS, in obedience to said Warrant, the Sheriff did seize and levy on the hereinafter described property and all the estate, right, title and interest or claims which said Defendants so had, in and to, on the 17th day of July, 2019 and since that time had of, in and to, the hereinafter described real property; and as prescribed by law for Sheriff’s sales, did offer to sell such real property at public auction.

WHEREAS, at said sale no bid being received which was equal to the adjudged value of said real property as fixed by said court or the aggregate amount of said warrant established therein, the title to said real property pursuant to said warrant and Section 34.01 of the Texas Property Tax Code was struck off in trust for the use and benefit of each taxing district having been by said warrant adjudged to have valid tax liens against such real property, and

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS that the taxing entities set forth in the warrant in said cause, pursuant to the provisions of Section 34.05 of the Texas Property Tax Code, for and in consideration of the sum of **SIX THOUSAND ONE HUNDRED DOLLARS AND 00/100 (\$6,100.00)**, said amount being the highest and best offer received from **Glenn Short, 405 N. Cherry, Alpine, TX 79830**, receipt of which is hereby acknowledged, and by these presents do convey, expressly subject to the right of redemption by the Defendants in said tax suit as provided by Section 34.21 of the Texas Property Tax Code, and further subject to all presently recorded and validly existing restrictions, reservations, covenants, conditions, easements, oil and gas leases, mineral interests, and water interests outstanding in persons other than Grantor, and other instruments, other than conveyances of the surface fee estate, that affect the Property, all the right, title and interest as was acquired by the taxing entities through foreclosure the certain tract of land described as follows:

North Eighty-five Feet (N/85') of Lot Six (6) in Block Thirteen (13) in the College Addition to the City of Lamesa, Dawson County, Texas (R1751)

WHEREAS this conveyance is also subject to the following Fee Simple Determinable Condition:

Grantee will do everything necessary to bring the Property into compliance with all state and local codes within six months of the execution date of this deed. An affidavit stating that the condition has been fulfilled, filed within six months of said date, if not contradicted by a recorded statement filed within the same six months, is conclusive evidence that the condition has been satisfied, and Grantee and third parties may rely on it.

TO HAVE AND TO HOLD the above described property unto the named purchaser Glenn Short, his/her heirs, successors and assigns forever, free and clear of all liens for ad valorem taxes against such property delinquent at the time of warrant to all taxing units which were a party of said Warrant and as fully and absolutely as the entities named below can convey the above described real property by virtue of said warrant and Order of Sale and said Section 34.05 of the Texas Property Tax Code.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S-LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE AGREEMENT OF THE PARTIES THAT THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE PURCHASE CONTRACT THAT WOULD OTHERWISE IMPOSE ON GRANTORS IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

This tax deed may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

EXECUTED this ____ day of _____, 2020.

CITY OF LAMESA

By: _____
Josh Stevens, Mayor

ATTEST:

City Secretary

This instrument was acknowledged before me on the _____ day of _____, _____, by Josh Stevens, Mayor, on behalf of CITY OF LAMESA in its capacity therein stated.

Notary Public, State of Texas

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 17

SUBJECT: BUDGET AMENDMENT V

PROCEEDING: Approval

SUBMITTED BY: City Staff

EXHIBITS: Ordinance, First Reading

SUMMARY STATEMENT

Consider amending Ordinance O-17-19 on first reading with respect to October 1, 2019. (*City Manager & Finance Director*)

COUNCIL ACTION

DISCUSSION _____

Motion by Council Member _____ to consider amending Ordinance O-17-19 on first reading with respect to October 1, 2019. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

CITY MANAGER'S MEMORANDUM

Recommend approval.

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF LAMESA, TEXAS, AMENDING ORDINANCE NO. 0-17-19 TO APPROPRIATE FUNDS IN THE CITY OF LAMESA BUDGET FOR FISCAL YEAR 2019-2020.

On the 19th day of May, 2020, there came on and was held at the City Hall of the City of Lamesa, Texas, an open meeting of the City Council of the City of Lamesa, Texas, held pursuant to the provisions of the Texas Open Meetings Act (Government Code, Chapter 551). There being a quorum present and acting throughout the meeting, the following ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, to-wit:

WHEREAS, the City Council desires to amend Ordinance No. 0-17-19 to make certain revisions to the 2019-2020 Budget of the City of Lamesa to authorize and appropriate funds as listed below; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS:

SECTION 1. That the City of Lamesa 2019-2020 Budget contained in Ordinance No. 0-17-19 be, and same is hereby, amended to change the amount appropriated by the following:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund (1)	\$ 7,100.00	\$ 7,100.00

SECTION 2. Effective date: That this Ordinance shall become effective as of this June 26th, 2020.

SECTION 3. The City Secretary is hereby authorized and directed to cause publication of this Ordinance as provided by law.

Upon being put to a vote, the foregoing ordinance was Passed, on First Reading on May 19th, 2020 by a majority vote with amendment; and on June 16th, 2020, there was held at the regular meeting place, the City Hall, an open meeting of the City Council of the City of Lamesa, Texas held pursuant to the provisions of the Texas Open Meetings Act (Government. Code, Chapter 551); there being a quorum present and acting throughout the meeting, the foregoing ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, and upon being put to a vote, the foregoing ordinance was Passed on Second Reading by a majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas and recorded in the ordinance book thereafter.

ATTEST

Betty Conde
City Secretary

APPROVED:

Josh Stevens Mayor

CITY OF LAMESA BUDGET AMENDMENT 5 FOR 2019/2020

GENERAL FUND (1)

This budget amendment reflects the proceeds from the sale of trust properties through the Texas Communities Group. This budget amendment totals\$

Increase Revenues (01- 40904) Misc. Revenue	\$7,100.00
Increase Expenditures (01-5081-603) SpecialServices	\$7,100.00

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: May 19, 2020

AGENDA ITEM: 18

SUBJECT: CITY STAFF REPORTS
SUBMITTED BY: City Staff
EXHIBITS:

SUMMARY STATEMENT

City Council to hear city departmental reports:

- a. **PARKS, STREET, SANITATION/LANDFILL REPORT:** Director to report on the city's recent events:
- b. **POLICE CHIEF REPORT:** Police Chief to report on the city's recent events.
- c. **FIRE CHIEF REPORT:** Fire Chief to report on the city's recent events.
- d. **UTILITIES DIRECTOR REPORT:** Utilities Director to report on the city's recent events.

COUNCIL ACTION

No City Council action required.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: May 19, 2020

AGENDA ITEM: 19

SUBJECT: FINANCIAL REPORT
SUBMITTED BY: Finance Director
EXHIBITS: Report

SUMMARY STATEMENT

Finance Director to report on the city's finances.

COUNCIL ACTION

No City Council action required.



City of Lamesa
Financial Statement Summary
As of: April 30th, 2020

	Current Month-to-Date	Year-to-Date
General Fund (1)		
Revenues	\$ 271,087.82	\$ 3,655,870.01
Expenditures	\$ 323,728.58	\$ 2,651,363.31
Revenues Over/(Under) Expenditures	\$ (52,640.76)	\$ 1,004,506.70
Water Fund (2)		
Revenues	\$ 317,837.39	\$ 2,178,325.89
Expenditures	\$ 342,762.84	\$ 2,184,826.93
Revenues Over/(Under) Expenditures	\$ (24,925.45)	\$ (6,501.04)
Solid Waste Fund (3)		
Revenues	\$ 152,545.92	\$ 1,105,824.83
Expenditures	\$ 141,366.30	\$ 1,101,120.88
Revenues Over/(Under) Expenditures	\$ 11,179.62	\$ 4,703.95
Golf Course Fund (18)		
Revenues	\$ 12,184.25	\$ 162,851.74
Expenditures	\$ 18,904.79	\$ 136,196.34
Revenues Over/(Under) Expenditures	\$ (6,720.54)	\$ 26,655.40
Wastewater & Collection (20)		
Revenues	\$ 123,804.46	\$ 862,121.77
Expenditures	\$ 115,500.01	\$ 484,785.92
Revenues Over/(Under) Expenditures	\$ 8,304.45	\$ 377,335.85
All Funds		
Revenues	\$ 877,459.84	\$ 7,964,994.24
Expenditures	\$ 942,262.52	\$ 6,558,293.38
Revenues Over/(Under) Expenditures	\$ (64,802.68)	\$ 1,406,700.86

CITY OF LAMESA
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

01 -GENERAL FUND
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY						
01-TAXES		3,502,974.00	164,392.87	2,825,216.18	80.65	677,757.82
02-FRANCHISES AND STREET		459,500.00	39,369.46	306,385.91	66.68	153,114.09
03-PERMITS, LICENSES AND		32,400.00	4,636.57	21,179.15	65.37	11,220.85
04-FINES		48,000.00	1,712.96	32,973.03	68.69	15,026.97
05-RECREATIONAL AND RENTA		43,500.00	(47.45)	25,228.19	58.00	18,271.81
06-OTHER GOVERNMENTAL AGE		305,494.00	45,585.50	136,756.50	44.77	168,737.50
07-TRANSFERS		0.00	0.00	0.00	0.00	0.00
08-CHARGES FOR CURRENT SE		18,200.00	124.00	2,290.70	12.59	15,909.30
09-MISCELLANEOUS REVENUES		201,696.00	15,313.91	305,840.35	151.63	(104,144.35)
19-SOURCE (CHG TO 49XXX)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES		4,611,764.00	271,087.82	3,655,870.01	79.27	955,893.99

EXPENDITURE SUMMARY

GENERAL ADMIN SERVICES	231,090.00	8,420.62	124,297.06	53.79	106,792.94
FINANCIAL SERVICES	97,881.00	12,976.50	62,580.43	63.94	35,300.57
PERSONNEL/RISK MGT SERV	63,899.00	5,032.24	42,032.46	65.78	21,866.54
COMMUNITY DEVELOPMENT SER	1,050.00	73.18	572.94	54.57	477.06
HOUSING ASSISTANCE SERV	13,836.00	5,451.66	9,786.36	70.73	4,049.64
CITY COUNCIL	54,933.00	3,495.28	29,618.56	53.92	25,314.44
CITY HALL	135,155.00	16,254.57	98,540.21	72.91	36,614.79
INTERGOVERNMENTAL	46,690.00	2,101.91	42,211.10	90.41	4,478.90
MUNICIPAL COURT	146,680.00	11,088.60	75,521.86	51.49	71,158.14
VEHICLE REPAIR SERVICES	37,548.00	263.35	17,696.24	47.13	19,851.76
VEHICLE PREVENTIVE MNT	394.00	(30.94)	520.93	132.22	(126.93)
FIRE SERVICES	759,377.00	54,557.34	398,038.50	52.42	361,338.50
VOLUNTEER FIRE SERVICES	137,749.00	3,264.68	41,166.83	29.89	96,582.17
PD - GEN'L ADMIN SERV	222,539.00	14,606.42	102,879.73	46.23	119,659.27
COMMUNICATIONS SERVICES	303,909.00	17,067.15	127,003.45	41.79	176,905.55
GEN'L LAW ENFORCEMENT SER	1,092,550.00	65,813.86	554,781.61	50.78	537,768.39
CRIMINAL INVESTIGATIONS	185,016.00	14,970.43	92,789.92	50.15	92,226.08
JUVENILE SERVICES	0.00	0.00	0.00	0.00	0.00
ANIMAL CONTROL SERVICE	53,007.00	2,163.50	16,951.36	31.98	36,055.64
EMERGENCY MANAGEMENT SERV	20,600.00	5,140.05	17,735.82	86.10	2,864.18
NARCOTICS INTERDICTION	0.00	0.00	0.00	0.00	0.00
STREET MAINTENANCE SERV	364,161.00	21,726.65	330,511.08	90.76	33,649.92
STREET CONST/SEAL COAT	117,205.00	100.00	5,505.00	4.70	111,700.00
STREET CLEANING SERVICES	0.00	(711.15)	(2,801.46)	0.00	2,801.46
TRAFFIC SERVICES	168,261.00	11,885.60	82,982.44	49.32	85,278.56
INSPECTION SERVICES	224,322.00	14,086.84	113,912.32	50.78	110,409.68
PARK MAINTENANCE SERVICES	335,093.00	23,480.87	162,868.48	48.60	172,224.52
PARK IRRIGATION SERVICES	0.00	(1,762.87)	(3,707.50)	0.00	3,707.50
COMMUNITY BUILDING SERV	50,950.00	2,301.61	34,228.83	67.18	16,721.17
RECREATIONAL FACILITIES	270,465.00	8,912.33	66,247.26	24.49	204,217.74

CITY OF LAMESA
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

01 -GENERAL FUND
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
	SWIMMING POOL SERVICES	<u>80,341.00</u>	<u>998.30</u>	<u>6,891.49</u>	<u>8.58</u>	<u>73,449.51</u>
	TOTAL EXPENDITURES	5,214,701.00	323,728.58	2,651,363.31	50.84	2,563,337.69
	REVENUES OVER/(UNDER) EXPENDITURES	(602,937.00)	(52,640.76)	1,004,506.70	166.60-	(1,607,443.70)
		<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
	OTHER SOURCES (USES)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(602,937.00)	(52,640.76)	1,004,506.70	166.60-	(1,607,443.70)
		<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

C I T Y O F L A M E S A
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

02 -WATER & WASTEWATER ENTER.
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	11-OPERATING REVENUES	3,951,433.00	304,981.98	2,134,429.26	54.02	1,817,003.74
	12-NON-OPERATING REVENUES	<u>195,423.00</u>	<u>12,855.41</u>	<u>43,896.63</u>	<u>22.46</u>	<u>151,526.37</u>
	TOTAL REVENUES	4,146,856.00	317,837.39	2,178,325.89	52.53	1,968,530.11
<u>EXPENDITURE SUMMARY</u>						
	WATER PRODUCTION SERVICES	2,008,273.00	120,536.05	872,594.25	43.45	1,135,678.75
	WATER DIST/WASTEWATER SER	1,876,549.00	172,748.70	947,908.23	50.51	928,640.77
	WASTEWATER TREATMENT SERV	0.00	11,479.83	87,342.78	0.00	(87,342.78)
	ENGINEERING SERVICES	95,770.00	4,294.10	34,411.29	35.93	61,358.71
	TECHNICAL SERVICES	82,010.00	6,078.29	36,377.14	44.36	45,632.86
	UTILITY BILLING/COLLECT	383,508.00	27,625.87	206,193.24	53.77	177,314.76
	INSPECTION SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	4,446,110.00	342,762.84	2,184,826.93	49.14	2,261,283.07
	REVENUES OVER/(UNDER) EXPENDITURES	(299,254.00)	(24,925.45)	(6,501.04)	2.17	(292,752.96)
	OTHER SOURCES (USES)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(299,254.00)	(24,925.45)	(6,501.04)	2.17	(292,752.96)

C I T Y O F L A M E S A
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

03 -SOLID WASTE ENTERPRISE
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
05-RECREATIONAL AND RENTA		0.00	0.00	0.00	0.00	0.00
21-OPERATING REVENUES		1,829,262.00	147,100.92	1,056,587.69	57.76	772,674.31
22-NON-OPERATING REVENUES		<u>82,500.00</u>	<u>5,445.00</u>	<u>49,237.14</u>	<u>59.68</u>	<u>33,262.86</u>
TOTAL REVENUES		1,911,762.00	152,545.92	1,105,824.83	57.84	805,937.17
<u>EXPENDITURE SUMMARY</u>						
SOLID WASTE COLLECTION SV		<u>1,086,452.00</u>	68,011.10	603,660.07	55.56	482,791.93
SANITARY LANDFILL SERVICE		<u>922,380.00</u>	48,702.35	403,281.69	43.72	519,098.31
SPECIALIZED COLLECTION SV		<u>150,406.00</u>	7,952.52	41,986.83	27.92	108,419.17
ENVIRONMENTAL HEALTH SERV		<u>101,889.00</u>	<u>16,700.33</u>	<u>52,192.29</u>	<u>51.22</u>	<u>49,696.71</u>
TOTAL EXPENDITURES		2,261,127.00	141,366.30	1,101,120.88	48.70	1,160,006.12
REVENUES OVER/(UNDER) EXPENDITURES	(349,365.00)		11,179.62	4,703.95	1.35-	(354,068.95)
OTHER SOURCES (USES)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(349,365.00)		11,179.62	4,703.95	1.35-	(354,068.95)

CITY OF LAMESA
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

18 -MUNICIPAL GOLF COURSE
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
09-MISCELLANEOUS REVENUES		0.00	0.00	0.00	0.00	0.00
31-FEES AND DUES		<u>217,100.00</u>	<u>12,184.25</u>	<u>162,851.74</u>	<u>75.01</u>	<u>54,248.26</u>
TOTAL REVENUES		217,100.00	12,184.25	162,851.74	75.01	54,248.26
<u>EXPENDITURE SUMMARY</u>						
MUNICIPAL GOLF COURSE		<u>217,481.00</u>	<u>18,904.79</u>	<u>136,196.34</u>	<u>62.62</u>	<u>81,284.66</u>
TOTAL EXPENDITURES		217,481.00	18,904.79	136,196.34	62.62	81,284.66
REVENUES OVER/(UNDER) EXPENDITURES		<u>(381.00)</u>	<u>(6,720.54)</u>	<u>26,655.40</u>	<u>996.17-</u>	<u>(27,036.40)</u>
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		<u>(381.00)</u>	<u>(6,720.54)</u>	<u>26,655.40</u>	<u>996.17-</u>	<u>(27,036.40)</u>

C I T Y O F L A M E S A
FINANCIAL STATEMENT
AS OF: APRIL 30TH, 2020

20 -WASTEWATER FUND
FINANCIAL SUMMARY

58.33% OF YEAR COMP.

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
41-OTHER FINANCING		<u>1,483,147.00</u>	<u>123,804.46</u>	<u>862,121.77</u>	<u>58.13</u>	<u>621,025.23</u>
TOTAL REVENUES		1,483,147.00	123,804.46	862,121.77	58.13	621,025.23
<u>EXPENDITURE SUMMARY</u>						
WASTEWATER		<u>1,126,957.00</u>	<u>115,500.01</u>	<u>484,785.92</u>	<u>43.02</u>	<u>642,171.08</u>
TOTAL EXPENDITURES		1,126,957.00	115,500.01	484,785.92	43.02	642,171.08
REVENUES OVER/(UNDER) EXPENDITURES		<u>356,190.00</u>	<u>8,304.45</u>	<u>377,335.85</u>	<u>105.94</u>	<u>(21,145.85)</u>
OTHER SOURCES (USES)		<u>0.00</u>	<u>(640.97)</u>	<u>(3,978.13)</u>	<u>0.00</u>	<u>3,978.13</u>
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		<u>356,190.00</u>	<u>7,663.48</u>	<u>373,357.72</u>	<u>104.82</u>	<u>(17,167.72)</u>



City of Lamesa
Balance Sheet Summary
As of : April 30th, 2020

General Fund (1)

Assets	\$	5,014,508.81
Liabilities	\$	700,587.18

Water Fund (2)

Assets	\$	16,250,123.17
Liabilities	\$	11,944,600.73

Solid Waste Fund (3)

Assets	\$	4,389,194.61
Liabilities	\$	1,841,665.81

Golf Course Fund (18)

Assets	\$	159,207.67
Liabilities	\$	246,640.82

Wastewater & Collection (20)

Assets	\$	1,134,671.45
Liabilities	\$	750,071.23

BALANCE SHEET

AS OF: APRIL 30TH, 2020

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
01-1001	CASH IN BANK	1,622,856.69
01-1002	PETTY CASH	0.00
01-1003	RETURNED CHECKS	3,804.36
01-1004	TAXES RECEIVABLE-DELIQUENT	217,891.64
01-1005	TAXES RECEIVABLE CURRENT	74,644.74
01-1006	PROV. FOR UNCOLLECT TAXES	(175,502.12)
01-1007	MISC ACCT. RECEIVABLE	2,038.35
01-1008	PROV. UNCOLLEC. ACCT/REC	(184.11)
01-1009	PAVING LEIN RECEIVABLE	629,900.15
01-1010	UNCOLLECTABLE PAVING LEIN	(502,291.25)
01-1011	A/R LUBBOCK TASK FORCE	(1,886.02)
01-1012	A/R TNRCC	0.00
01-1013	OFFICE SUPPLIES INVENTORY	6,777.98
01-1014	DUE FROM DAWSON COUNTY	0.40
01-1015	CASH IN BANK - PAYROLL	0.00
01-1016	DUE FROM DEBT SERVICE	0.00
01-1017	FUEL TAX C.D.	0.00
01-1018	DUE TO/FROM 1997 TAN	0.00
01-1019	DUE TO/FROM SOLID WASTE FUND	0.00
01-1020	DUE FROM INVESTMENT FUND	2,453,941.91
01-1021	CAPITAL EQUIPMENT RESERVE	0.00
01-1022	BUILDING & COMPUTER RESERVE	0.00
01-1023	DUE FROM FIRE DEPT. GRANTS	0.00
01-1024	DUE FROM JUSTICE GRANT	0.00
01-1025	DUE TO/ FROM STATE AGENCY	0.00
01-1026	DUE FROM OTHER GOVERNMENTS	0.00
01-1027	DUE TO/FROM CAPITAL PROJECT	0.00
01-1028	SALES TAX RECEIVABLE	6,808.99
01-1029	DUE TO/FROM DEBT SERVICE	0.00
01-1030	DUE FROM MOTEL TAX FUND	0.00
01-1031	DUE TO/FROM SPECIAL REV. FUND	0.00
01-1032	DUE FROM INVESTMENT-CIVIC CTR.	0.00
01-1033	ACCOUNTS RECEIVABLE	0.00
01-1034	SALES TAX REC./TX COMPTROLLER	382,828.94
01-1035	DUE FROM IMS FLEX ACCT.	6,919.54
01-1036	FRANCHISE TAX RECEIVABLE	80,806.95
01-1037	DUE FROM WASTEWATER	0.00
01-1040	TAN I&S RESERVE	0.00
01-1044	CIP - F PARK LIGHT PROJECT	0.25
01-1045	CITY OF LAMESA - CFS FESTIVAL	4,869.11
01-1046	CRIME LINE	2,683.45
01-1047	PD SEIZURE FUND	11,638.12
01-1050	DUE TO/FROM RISK MGMT & SAFE	0.00
01-1055	DUE FROM INVESTMENT FUND	0.00
01-1056	DUE FROM TEXstar POOL	151,026.51
01-1060	DUE FROM ECONOMIC DEVELO	47,941.24
01-1061	DUE FROM BUILDING SECURITY	0.00
01-1062	DUE FROM PEG FUND	0.00
01-1063	DUE FROM POLICE DONATION FUND	0.00

BALANCE SHEET

AS OF: APRIL 30TH, 2020

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-1064	DUE FROM TECHNOLOGY FUND	0.00
01-1065	DUE FROM ECONOMIC DEV./AUDITOR	(13,792.01)
01-1066	DUE FROM S.W.A.T FUND	0.00
01-1067	DUE FOR TRUANCY FUND	0.00
01-1068	DUE FROM MUNICIPAL JURY FUND	0.00
01-1070	DUE FROM FORFEITED TRUST	0.00
01-1071	DUE FROM WWF-LAND PURCHASE	0.00
01-1072	DUE TO/FROM GOLF COURSE	0.00
01-1080	D.A.R.E.	0.00
01-1085	DUE FROM HOUSING AUTHORITY	0.00
01-1090	XFER FOR RETIREMENT/C.O.'	0.00
01-1095	DUE FROM LEAP	<u>785.00</u>
		<u>5,014,508.81</u>

TOTAL ASSETS

5,014,508.81

LIABILITIES

01-2013	PAVING LIEN REFUND PAYABLE	0.00
01-2014	SALES TAX PAYABLE	10,475.29
01-2015	VOUCHERS PAYABLE	233,618.06
01-2016	COMMUNITY BLDG.DEPOSITS	18,760.50
01-2017	REFUND OF CASH DEPOSITS	591.00
01-2018	WAGES PAYABLE	0.00
01-2019	GROUP INSURANCE PAYABLE	0.00
01-2020	WITHHOLDING TAX PAYABLE	0.00
01-2021	SOCIAL SECURITY PAYABLE	0.00
01-2022	T.M.R.S. PAYABLE	0.00
01-2023	AUTO ALLOWANCE PAYABLE	0.00
01-2024	BONDS	0.00
01-2025	DEDUCTIONS PAYABLE	0.00
01-2026	WORKERS COMPENSATION	(25.00)
01-2027	AIRPORT	0.00
01-2028	OPTIONAL LIFE PAYABLE	0.00
01-2029	DUE TO SWMF	0.00
01-2030	GOVERNOR'S TAX PAYABLE	0.00
01-2031	TRANS.FOR RET.BONDS	0.00
01-2032	DUE TO STATE AGENCY	0.00
01-2033	C.D.B.G.	0.00
01-2034	DUE TO LAMESA HOUSING	0.00
01-2035	TRANS. FROM DEVELOP. FUND	0.00
01-2036	TEEN COURT ADMIN FEE	420.00
01-2037	DUE TO RISK MGT & SAFETY	0.00
01-2038	DUE TO/FROM WATER FUND	0.00
01-2039	WARRANTS PAYABLE	0.00
01-2040	UNITED FUND	30.00
01-2041	SALES TX DUE TO LEDC -TX COMPT	63,804.82
01-2042	DUE TO LEAP -SALES TAX	63,804.82
01-2043	TMRS EMPLOYEE BACK PAY	886.49
01-2044	FLEX SPENDING ACCT. (FSA)	(5,538.40)
01-2045	PROV. FOR COMP.ABSENCES	(0.13)

BALANCE SHEET
AS OF: APRIL 30TH, 2020

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2048	1992 C O DEBT-PRINCIPAL	0.00
01-2049	1992 C.O. DEBT	0.00
01-2050	ICMA-RC PAYABLE	0.00
01-2051	COURT BONDS PAYABLE	0.00
01-2052	COURT BUILDING SECURITY FUND	0.00
01-2053	COURT TECHNOLOGY FEE	0.00
01-2054	MVBA COLLECTIONS	585.25
01-2055	TAN I&S PRINCIPAL	0.00
01-2056	TAN I&S INTEREST	0.00
01-2057	NORTHLAND PEG FEES	0.00
01-2058	NTS PEG FEES	0.00
01-2070	GROUP INS. PRE-TAX	(12,037.12)
01-2075	EMPLOYEE REIMB. SICK LEAVE	0.00
01-2080	DEFERRED REVENUE-PAVING	0.00
01-2081	DEFERRED REVENUE-TAXES	117,034.28
01-2082	DEFERRED REVENUE-MISC. POLICE	(0.14)
01-2083	DEFERRED REVENUE REVITAL GRANT	0.00
01-2084	DEFERRED REVENUE- CIVIC CENTER	0.00
01-2085	AFLAC PRE-TAX	1,436.97
01-2086	DEFERRED REV.-POLICE DONATIONS	0.00
01-2087	DEFERRED REV.-COURTHOUSE PROJ.	0.00
01-2088	DEFERRED REVENUE-SWAT DONATION	0.00
01-2089	DEFERRED REVENUE/FIRE PROTECTI	0.00
01-2090	AFLAC POST TAX	636.94
01-2091	DEFERRED REV.-L.I.S.D. BUYMONE	1,286.50
01-2092	AIR MED CARE	185.00
01-2094	NEW YORK LIFE INS. PAYABLE	0.00
01-2095	VISION INS. PAYABLE	325.68
01-2096	EMPLOYEE LEGAL SERV. PAYABLE	181.30
01-2097	WORK BOOTS PAYABLE	(1,545.66)
01-2098	DEFERRED REV. - SPORTS COMPLEX	127,608.90
01-2099	JAE FITNESS PAYABLE	(745.03)
01-2150	ACCRUED PAYABLES	0.00
01-2160	ACCRUED PAYROLL LIABILITY	78,806.86
01-2999	PROFIT & LOSS	0.00
	TOTAL LIABILITIES	<u>700,587.18</u>
EQUITY		
01-3001	FUND BALANCE	3,309,414.93
01-3002	RESERVE-CAPITAL EQUIPMENT	0.00
01-3003	RESERVE-BUILDING & COMPUTER	0.00
01-3010	C.O. INTEREST	0.00
01-3011	C.O. PRINCIPAL	0.00
01-3012	TAN INTEREST	0.00
01-3013	TAN PRINCIPAL	0.00
01-3014	OTHER PRINCIPAL	0.00
01-3015	OTHER INTEREST	<u>0.00</u>
	TOTAL BEGINNING EQUITY	3,309,414.93

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
TOTAL REVENUE		3,655,870.01
TOTAL EXPENSES		<u>2,651,363.31</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,004,506.70
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,313,921.63</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		5,014,508.81
<hr/>		

02 -WATER & WASTEWATER ENTER.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
02-1001	CASH IN BANK	692,485.16
02-1002	CASH IN DRAWER	0.00
02-1003	DUE FROM INVESTMENTS/WATER DEP	30,716.34
02-1004	CAPITAL EQUIPMENT RESERVE	691,108.34
02-1005	W.S.G. CHGS. RECEIVABLE	139,108.41
02-10051	REFUNDS PAYABLE	1,521.70
02-10052	UTILITY A/R SUSPENSE	0.00
02-10053	UNAPPLIED US REVENUE	(22,603.11)
02-10054	US GL RECON REPORT	0.00
02-10059	UNBILLED REVENUE RECEIVABLE	0.00
02-1006	PROV.FOR UNCOLLECT. ACCTS	(45,898.76)
02-1007	INVENTORY SUPPLIES	183,945.53
02-1008	WW. TRMT PLNT .RES.INVESTMENTS	95,503.39
02-1009	UTILITY SYSTEM IMPROV RESERVE	0.00
02-1010	UNAMORTIZED TAN ISSUE COSTS	0.00
02-1011	AMORT.OF DISC. & PREMIUMS	0.00
02-1012	WATER SYSTEM LAND	33,460.47
02-1013	WATER RIGHTS PURCHASED	6,680,247.00
02-1014	WALKS, DRIVES & FENCES	10,292,588.09
02-1015	BUILDINGS	160,263.00
02-1016	WELLS & WELL HOUSES	0.00
02-1017	BOOSTER STAT. AND STORAGE	0.00
02-1018	WATER LINES, VALVES & FITT	0.00
02-1019	WATER TAPS AND METERS	6,816,494.00
02-1020	AUTOMOTIVE & MISC.EQUIP.	2,281,884.71
02-1021	FIRE HYDRANTS	0.00
02-1022	WATER SYST. DEPRECIATION	(12,615,688.00)
02-1023	SEWER SYSTEM-LAND & LAGOO	95,540.50
02-1024	SEWAGE LIFT STATIONS	0.00
02-1025	DISPOSAL PLANT	0.00
02-1026	SEWER LINES	0.00
02-1027	SEWER SYS. DEPRECIATION	0.00
02-1028	DUE TO/FROM SOLID WASTE	0.00
02-1029	ELECTRICAL INVENTORY	0.00
02-1030	WW LIFTSTATION/LUBBOCK HWY.	498.52
02-1031	ACCOUNTS REC. - TRRA	0.00
02-1032	06 TAN ISSUANCE COSTS	13,561.24
02-1033	06 TAN AMORTIZATION	39,036.00
02-1034	DUE TO FROM WATER FUND	0.00
02-1035	DUE FROM TCDP GRANT	0.00
02-1036	DUE FROM INV. FUND-TX NOTE 06	18,904.28
02-1037	DUE TO INV. - WELLS & TOWER	407,771.74
02-1039	WATER TREATMENT PLANT	0.00
02-1040	WW TRMT PLANT RES.	0.00
02-1041	USDA WATER IMPROVEMENT GRNT.	0.00
02-1050	CASH IN BANK-TRMT PLANT	0.00
02-1060	CIP - NEW WATER WELL PROJECT	(0.71)
02-1065	CIP - LUBBOCK HWY LIFTSTATION	0.16
02-1070	CIP - ELEVATED STORAGE TANK	0.24

02 -WATER & WASTEWATER ENTER.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
02-1075	CIP - WATER MAIN IMP, HWY 87	(0.48)
02-1076	CIP - USDA WATER IMP. PROJECT	12,837.41
02-1080	NET PENSION ASSET (LIABILITY)	218,055.00
02-1081	DEFERRED OUTFLOW-PENSION CONTR	25,535.00
02-1082	DEFERRED OUTFLOW-PENSION INV E	3,248.00
02-1083	L.E.D.C. PRISON TOWER REC.	<u>0.00</u>
		<u>16,250,123.17</u>
TOTAL ASSETS		16,250,123.17

LIABILITIES

02-2010	DUE TO LAMESA EDC	0.00
02-2013		0.00
02-2025	REVENUE RECOVERY LIABILITY	(236.77)
02-2026	REVENUE RECOVERY FEES	3,329.45
02-2027	UNDEPOSITED METER DEPOSIT	0.00
02-2028	WATER DEPOSITS	271,569.98
02-2029	T.M.R.S. PAYABLE	0.00
02-2030	F.I.C.A. PAYABLE	0.00
02-2031	VOUCHERS PAYABLE	0.00
02-2032	BONDS PAYABLE-PRISON	0.00
02-2033	CONTRIBUTED BY DEVELOPERS	255,845.00
02-2034	CONTRIBUTED BY U.S. GOV'T	236,875.39
02-2035	RES.RETIRE.OF BONDS & INT	0.00
02-2036	EARNED SURPLUS INVESTED	0.00
02-2037	EARNED SURPLUS UNAPPROPR.	0.00
02-2038	INT. ON B.F. INVESTMENT	0.00
02-2039	TRANS. FOR RET. OF BONDS	0.00
02-2040	OPERATING TRANSFER	0.00
02-2041	BOND INTEREST EXPENSE	0.00
02-2042	HANDLING FEES	0.00
02-2043	CAPITAL PROJECT FUNDS	440,420.21
02-2045	PROV.COMPENSATED ABSENCES	41,251.02
02-2046	DUE TO/FROM GENERAL FUND	0.00
02-2047	DUE TO SOLID WASTE	0.00
02-2048	DUE TO RISK MGT & SAFETY	0.00
02-2049	1992 C.O. DEBT NON CURRENT	0.00
02-2050	NOTE PAYABLE- 2006 TAX NOTES	0.00
02-2051	NOTE PAYABLE-CAT FINANCE	0.00
02-2052	LEASE PAYABLE-AAIG(NON-CURRENT	1,511,529.07
02-2053	NOTES PAYABLE-WSB (NONCURREN).	(0.40)
02-2054	BONDS PAYABLE - USDA	4,248,000.00
02-2055	CONTRIBUTED CAPITAL-TCDP	864,400.00
02-2056	CONTRIBUTED CAPITAL-TDCJ	133,567.10
02-2057	DUE TO G/F - LAND PURCHASE	0.00
02-2058	DUE TO SWMF - LAND PURCHASE	75,000.00
02-2059	DUE TO CAP. PROJ.-LAND PURCHAS	0.00
02-2060	AFLAC PRE-TAX	0.00
02-2061	DUE TO/FROM GOLF COURSE FUND	0.00
02-2070	GROUP INS. PRE-TAX	0.00

BALANCE SHEET

AS OF: APRIL 30TH, 2020

02 -WATER & WASTEWATER ENTER.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
02-2085	AFLAC PRE-TAX	0.00
02-2090	AFLAC POST TAX	0.00
02-2095	VISION INS. PAYABLE	0.42
02-2160	ACCRUED PAYROLL LIABILITY	27,642.79
02-2900	CURRENT PORTION 91 C.O.'S	0.00
02-2901	CURRENT PORTION - USDA	0.00
02-2902	CURRENT PORTION-2006 TAN	0.00
02-2903	CURRENT PORTION-CAT FINANCE	0.00
02-2904	LEASE PAYABLE-AAIG (CURRENT)	128,887.00
02-2905	NOTES PAYABLE-WSB (CURRENT)	(0.33)
02-2906	NOTES PAYABLE-SOUTH PLAINS COM	0.00
02-2909	TAX NOTE 2013 - ST	0.00
02-2910	TAX NOTE 2013 L-T	106,000.00
02-2911	CURRENT PORTION COMP ABSE	2,272.80
02-2912	TAX NOTE 2013-A L-T	152,000.00
02-2913	TAX NOTE 2013A - S-T	3,000.00
02-2914	TAX NOTE 2014 L-T	0.00
02-2915	TAX NOTE 2014 S-T	32,695.00
02-2916	TAX NOTE 2019 - LT	0.00
02-2920	DEFERRED REV-LIFTSTATION PROJ.	0.00
02-2925	CONJ. USE SERIES 2011-NONCURRE	1,256,574.00
02-2926	CONJ USE SERIES 2011-CURRENT	82,209.00
02-2927	REFUNDING 2010 - NON CURRENT	14,336.00
02-2928	REFUNDING SERIES 2010-CURRENT	26,382.00
02-2929	RECLAMATION 2010 - NON CURRENT	0.00
02-2930	RECLAMATION 2010 - CURRENT	0.00
02-2931	GROUNDWATER 2009-NON CURRENT	246,227.00
02-2932	GROUNDWATER 2009 - CURRENT	0.00
02-2933	GROUNDWATER 2008 - NONCURRENT	0.00
02-2934	GROUNDWATER 2009 - CURRENT	0.00
02-2935	GROUNDWATER 2005-NONCURRENT	0.00
02-2936	GROUNDWATER 2005 - CURRENT	0.00
02-2937	GROUNDWATER 2012-NONCURRENT	840,136.00
02-2938	GROUNDWATER 2012-CURRENT	28,402.00
02-2939	2014 BOND (2005) ST	86,724.00
02-2940	2014 BOND (2005) LT	36,866.00
02-2941	2014 PREMIUM (2005)	9,079.00
02-2942	2014 BOND (2006) ST	52,015.00
02-2943	2014 BOND (2006) LT	475,447.00
02-2944	2014 PREMIUM (2006)	73,088.00
02-2945	2017 BACKHOE LOADER LT	54,139.00
02-2946	2017 BACKHOE LOADER ST	16,938.00
02-2950	DEFERRED OUTFLOW-PENSION	111,991.00
02-2999	PROFIT & LOSS	0.00
TOTAL LIABILITIES		<u>11,944,600.73</u>

02 -WATER & WASTEWATER ENTER.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
02-3001	FUND BALANCE	4,312,023.48
02-3002	RESERVE-UTILITY SYSTEM IMPROV	0.00
02-3010	C.O. INTEREST	0.00
02-3012	TAN INTEREST	<u>0.00</u>
	TOTAL BEGINNING EQUITY	4,312,023.48
	TOTAL REVENUE	2,178,325.89
	TOTAL EXPENSES	<u>2,184,826.93</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	6,501.04
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>4,305,522.44</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	16,250,123.17

03 -SOLID WASTE ENTERPRISE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
-----------	---------------------	---------

ASSETS

03-1001	CASH IN BANK	1,045,974.09
03-1002	CASH IN BANK - DEBT SERVICE	0.00
03-1003	CASH IN BANK - CAPITAL RESERVE	0.00
03-1004	DUE FROM GENERAL FUND	0.00
03-1005	DUE FROM WASTEWATER	0.00
03-10059	UNBILLED REVENUE RECEIVABLE	104,635.65
03-1006	DUE FROM WWF- LAND PURCHASE	75,000.00
03-1007	DUE FROM INVESTMENTS-DEBT SERV	0.00
03-1008	DUE FROM INV.-CAPITAL RESERVE	123,728.04
03-1010	UNAMORTIZED TAN ISSUE COSTS	0.00
03-1011	GARBAGE CHG. RECEIVABLE	91,766.14
03-1012	UNCOLLECTIBLE GARB.CHGS.	(34,563.37)
03-1013	GRANT PROCEEDS RECEIVABLE	0.00
03-1014	LAND	143,957.00
03-1015	BUILDINGS	2,386,652.61
03-1019	AUTOMOTIVE & MISC.EQUIP.	5,772,620.35
03-1020	DUE FROM INVESTMENT FUND	0.00
03-1021	CAPITAL EQUIPMENT RESERVE	47,537.10
03-1022	POST CLOSURE RESERVE	647,454.45
03-1023	ENVIROMENTAL OPER CENTER RES	0.00
03-1024	RESERVE FOR TAN I&S	0.00
03-1027	05 TAN ISSUANCE COSTS	0.00
03-1028	ACCUM. AMORT-ISSUANCE COSTS	(0.27)
03-1030	CIP - NEW LANDFILL CELL #4	(0.45)
03-1050	ACCUMULATED DEPRECIATION	(6,156,442.73)
03-1080	NET PENSION ASSET (LIABILITY)	124,449.00
03-1081	DEFERRED OUTFLOW-PENSION CONTR	14,573.00
03-1082	DEFERRED OUTFLOW-PENSION INV	<u>1,854.00</u>
		<u>4,389,194.61</u>

TOTAL ASSETS

4,389,194.61

LIABILITIES

03-2010	DUE TO/FROM GENERAL FUND	0.00
03-2013		0.00
03-2020	DUE TO/FROM WASTE WATER	0.00
03-2021	POSTCLOSURE RESERVE	0.00
03-2022	DUE TO RISK MGT & SAFETY	0.00
03-2030	CONTRIBUTED CAPITAL - SCALE	41,191.00
03-2040	TAN INTEREST EXPENSE	0.00
03-2041	BOND INTEREST EXPENSE	0.00
03-2042	LOSS ON EQUIPMENT	0.00
03-2044	CUR.PROV FOR COMP.ABSENCE	4,700.74
03-2045	PROV-COMPENSATED ABSENCE	20,789.84
03-2049	1992 C.O. DEBT NON-CURRENT	0.00
03-2050	N/P - CATEPILLAR (DOZER)	(0.25)
03-2051	EST.LIAB.LANDFILL CLOSURE	548,301.66
03-2052	OUTSOURCE LEASE-MAD VAC S-T	0.00

03 -SOLID WASTE ENTERPRISE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
03-2053	CATERPILLAR LEASE - S-T	0.15
03-2054	2005 TAX NOTE -CURRENT PORTION	0.00
03-2055	N/P CATERPILLAR (BULLDOZER)	0.31)
03-2056	TAN I&S INTEREST	0.00
03-2060	AFLAC PRE-TAX	0.00
03-2065	N/P KSB - GARBAGE TRUCK	0.00
03-2070	GROUP INS. PRE-TAX	0.00
03-2085	AFLAC PRE-TAX	0.00
03-2090	AFLAC POST TAX	0.00
03-2095	VISION INS. PAYABLE	0.00
03-2096	N/P-CATERPILLAR 930H - LT	0.00
03-2097	N/P - CATERPILLAR 930H - ST	0.00
03-2098	N/P CATERPILLAR (BACKHOE) ST	0.00
03-2160	ACCURED PAYROLL LIABILITY	19,583.22
03-2165	N/P MACK TRUCK W/ SIDELOAD -LT	132,035.00
03-2166	N/P MACK TRUCK W/ SIDELOAD -ST	41,153.00
03-2901	CURRENT PORTION 92 C.O.'S	0.00
03-2902	CURRENT PORTION-1997 TAN	0.00
03-2903	OUTSOURCE LEASE- MAD VAC L-T	0.00
03-2904	CATERPILLAR LEASE - L-T	0.00
03-2905	2005 TAX NOTE (LT)	0.00
03-2906	ST-CATERPILLAR LOADER 2015	11,427.00
03-2907	LT - CATERPILLAR LOADER 2015	101,113.00
03-2908	ST-CATERPILLAR BULL DOZER 2015	40,520.00
03-2909	LT-CATERPILLAR BULL DOZER 2015	41,634.00
03-2910	TAX NOTE 2012 - LT	7,999.99
03-2911	TAX NOTE 2012 - ST	0.00
03-2912	2016 MACK DUMP TRUCK - LT	45,513.00
03-2913	2016 MACK DUMP TRUCK - ST	44,190.00
03-2914	TAX NOTE 2019 - LT	677,598.77
03-2950	DEFERRED INFLOW-PENSION	63,916.00
	TOTAL LIABILITIES	<u>1,841,665.81</u>
EQUITY		
03-3001	FUND BALANCE	2,435,596.67
03-3002	INVESTMENT IN PROPERTY	0.00
03-3003	UNRESERVED FUND BALANCE	0.00
03-3004	POSTCLOSURE RESERVE	107,228.18
03-3005	RESERVE ENVIROMENTAL OPER CNTR	0.00
03-3010	C.O. INTEREST	0.00
03-3012	TAN INTEREST	0.00
	TOTAL BEGINNING EQUITY	<u>2,542,824.85</u>
	TOTAL REVENUE	<u>1,105,824.83</u>
	TOTAL EXPENSES	<u>1,101,120.88</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	4,703.95
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,547,528.80</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>4,389,194.61</u>

18 -MUNICIPAL GOLF COURSE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
18-1001	CASH	(115,029.98)
18-1002	MEMORIAL FUND	1,021.36
18-1005	GOLF FEES RECEIVABLE	41,243.45
18-1006	ALLOWANCE FOR BAD DEBTS	(30,326.00)
18-1020	LAND IMPROVEMENTS	79,362.32
18-1021	EQUIPMENT	326,363.08
18-1022	DEPRECIATION	(204,510.83)
18-1023	BUILDINGS & IMPROVEMENTS	25,634.27
18-1028	SALES TAX RECEIVABLE	0.00
18-1030	DUE TO/FROM WATER FUND	0.00
18-1080	NET PENSION ASSET (LIABILITY)	31,317.00
18-1081	DEFERRED OUTFLOW-PENSION CONTR	3,667.00
18-1082	DEFERRED OUTFLOW-PENSION INV.	<u>466.00</u>
		<u>159,207.67</u>
TOTAL ASSETS		159,207.67
LIABILITIES		
18-2010	DUE TO/FROM GENERAL FUND	0.00
18-2013	NOTES PAYABLE-OUTSORCE/CURR.	0.00
18-2014	SALES TAX PAYABLE	0.00
18-2015	NOTE PAYABLE-WELL FARGO-CURREN	0.00
18-2016	DUE TO RISK MGMT.	96,624.00
18-2017	NOTES PAYABLE	0.00
18-2018	NOTES PAYABLE - OUTSOURCE	0.00
18-2044	COMP. ABSENCES - CURRENT	2,762.21
18-2045	COMP. ABSENCES - LONG TERM	10,489.11
18-2160	ACCRUED PAYROLL LIABILITY	3,365.50
18-2902	RANGE BALL SERVER -ST PORTION	0.00
18-2903	PNC GOLF CAR LEASE - LT	61,497.00
18-2904	PNC GOLF CAR LEASE - ST	11,027.00
18-2906	RANGE BALL SERVER- LT PORTION	12,216.00
18-2907	TORO MOWER LT	32,576.00
18-2950	DEFERRED INFLOW-PENSION	<u>16,084.00</u>
TOTAL LIABILITIES		<u>246,640.82</u>
EQUITY		
18-3001	FUND BALANCE	(<u>114,088.55</u>)
	TOTAL BEGINNING EQUITY	(114,088.55)
TOTAL REVENUE		162,851.74
TOTAL EXPENSES		<u>136,196.34</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		26,655.40
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>87,433.15</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		159,207.67

20 -WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
20-1001	CASH	967,104.30	
20-1010	SEWER CHARGES RECEIVABLE	58,252.75	
20-1020	DUE FROM INVESTMENT FUND	0.00	
20-1025	SEWER PLANT/LIFT STATIONS	102,084.40	
20-1035	CIP - LIFTSTATION	<u>7,230.00</u>	
			<u>1,134,671.45</u>
TOTAL ASSETS			1,134,671.45
LIABILITIES			
20-2010	DUE TO GENERAL FUND	0.00	
20-2020	DUE FROM WASTEWATER FUND	0.00	
20-2916	TAX NOTE 2019 - L-T	<u>750,071.23</u>	
	TOTAL LIABILITIES		<u>750,071.23</u>
EQUITY			
20-3001	FUND BALANCE	(<u>808.48</u>)	
	TOTAL BEGINNING EQUITY	(808.48)	
TOTAL REVENUE		874,172.75	
TOTAL EXPENSES		<u>488,764.05</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		385,408.70	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>384,600.22</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,134,671.45

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 20

SUBJECT: CITY MANAGER REPORT

SUBMITTED BY: City Manager

SUMMARY STATEMENT

COUNCIL ACTION

No City Council action required.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 21

SUBJECT: MAYOR'S REPORT

SUBMITTED BY: Mayor

SUMMARY STATEMENT

Mayor to report on future events.

COUNCIL ACTION

No City Council action required.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 22

SUBJECT: EXECUTIVE SESSION-PERSONNEL
PROCEEDING: Closed Session
SUBMITTED BY: City Council
EXHIBITS:
AUTHORITY: Texas Open Meetings Act Chapter 551, Government Code

SUMMARY STATEMENT

Council to consider convening into closed executive session regarding Deliberation Regarding Personnel Matters with the provisions of the Texas Open Meetings Act (Chapter 551.074, Texas Government Code). No action will be taken in closed session. The Council will reconvene into open session after the completion of the executive session.

Sec. 551.074, Texas Government Code: "Personnel Matters; CLOSED MEETING. (a) This chapter does not require a governmental body to conduct an open meeting: (1) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee."

COUNCIL ACTION

DISCUSSION: _____

Motion by Council Member _____ to convene in closed executive session in accordance with the provisions of the Texas Open Meetings to discuss and consider personnel matters. Motion seconded by Council Member _____ and upon being put to a vote the motion _____.

VOTING: "AYE" _____ "NAY" _____ "ABSTAIN" _____

**CERTIFIED AGENDA: EXECUTIVE SESSION OF
THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS**

On this May 19, 2020, at a regularly scheduled meeting of the City Council of the City of Lamesa, Texas the Council adjourned into a closed executive session; notice of said session having been given by a notice posted at the City Hall, 601 South First Street at least seventy-two hours in advance.

A. ANNOUNCEMENT BY PRESIDING OFFICER:

"The City Council will begin its executive session on May 19, 2020 at _____ P.M."

The subject matter of each executive session deliberation is as follows:

Sec. 551.074, Texas Government Code: "Personnel Matters; CLOSED MEETING. (a) This chapter does not require a governmental body to conduct an open meeting: (1) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee."

B. ANNOUNCEMENT BY PRESIDING OFFICER:

"The City Council has completed its executive session on, at May 19, 2020 at _____ P.M."

C. CERTIFICATION:

I hereby certify that this agenda of an executive session of the City Council of the City of Lamesa, Texas is a true and correct record of the proceedings pursuant Texas Open Meetings Act (Chapter 551, Government Code).

WITNESS my hand this May 19, 2020

Josh Stevens, Mayor

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM:23

SUBJECT: RECONVENE TO OPEN SESSION:

SUBMITTED BY: City Council

EXHIBITS:

AUTHORITY: Texas Open Meetings Act

SUMMARY STATEMENT

Reconvene into open session to.

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: MAY 19, 2020

AGENDA ITEM: 24

ADJOURNMENT: Announcement by the Mayor - "The next regularly scheduled meeting of the City Council of the City of Lamesa will be **June 18, 2020** at 5:30 P.M."