



**Regular Meeting of the
Pampa City Commission
March 25, 2024
4:00 p.m.**

Lance DeFever, Mayor

Paul Searl, Commissioner Ward 1

Brian Doughty, Commissioner Ward 2

Jimmy Keough, Commissioner Ward 3

Jimmy Reed, Commissioner Ward 4

Shane Stokes, City Manager

Barbara Stucker, City Secretary

Bryan J. Guymon, City Attorney



**CITY COMMISSION AGENDA
REGULAR MEETING
4:00 PM, MARCH 25, 2024**

**CITY COMMISSION CHAMBERS
CITY HALL, 200 W. FOSTER
PAMPA, TEXAS**

CALL TO ORDER

INVOCATION

PLEDGES TO THE FLAGS

PUBLIC COMMENTS:

Citizens who have signed up to speak to the City Commission will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the presentation is on the Agenda, Commission Members and City Staff are prevented from discussing the subject and may respond only with statements of factual information or existing City policy. Each Citizen is limited to three (3) minutes for their presentation to the City Commission.

The City Commission reserves the right to adjourn into Executive Session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

REPORT:

- Smokehouse Creek and Grapevine Creek Fires – Chief Kasey Presson & Troy Schwiegerath, Emergency Management Coordinator

DISCUSSION:

- Carport Construction Process – Cary Rushing, Building Official
- Electronic Sign Regulations – Cary Rushing, Building Official

AUTHORIZATIONS BY CITY COMMISSION:

1. Consider accepting the City of Pampa 2023 Annual Comprehensive Financial Report.
2. Consider approving the minutes of the February 26, 2024, Regular Commission Meeting.
3. Consider approving the List of Disbursements dated February 2024.
4. EXECUTIVE SESSION: The City Commission will convene into closed session in accordance with Texas Local Government Code 551.087 – Deliberations regarding economic development.

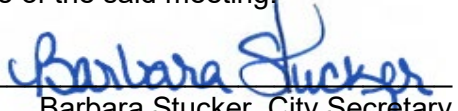
RECONVENE: The City Commission will reconvene into open session to act, if necessary, regarding matters discussed during Executive Session.

5. Consider approving the Option Agreement and Agreement to Purchase Reclaimed Water between IP Meitner, LLC, and the City of Pampa, Texas, and authorizing the City Manager to execute said Agreement.

ADJOURN

CERTIFICATION

I certify that the above Agenda was posted on the officially designated bulletin board of City Hall during normal business hours and posted on the City of Pampa's website on **MARCH 22, 2024, BEFORE 4:00 P.M.** and remained so posted continuously for 72 hours proceeding the scheduled time of the said meeting.


Barbara Stucker, City Secretary

ACCESSABILITY STATEMENT

In compliance with the Americans with Disabilities Act, the City of Pampa will provide for reasonable accommodations for persons attending City Commission meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Barbara Stucker, City Secretary, at (806) 669-5750. City Hall is wheelchair accessible. Entry is on the West side of the building.



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

REPORT:

ITEM/PROJECT:

Smokehouse Creek & Grapevine Creek Fires

MEETING DATE:

March 25, 2024

STAFF CONTACT:

Kasey Presson, Fire Chief

Troy Schwiegerath, Emergency Management Coordinator



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

DISCUSSION:

ITEM/PROJECT: Carport Construction Process

MEETING DATE: March 25, 2024

STAFF CONTACT: Cary Rushing, Building Official



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

DISCUSSION:

ITEM/PROJECT: Electronic Sign Regulations

MEETING DATE: March 25, 2024

STAFF CONTACT: Cary Rushing, Building Official



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

AGENDA ITEM 1:

ITEM/PROJECT:	ACCEPT ANNUAL COMPREHENSIVE FINANCIAL REPORT
MEETING DATE:	March 25, 2024
DESCRIPTION:	Consider accepting the City of Pampa 2023 Annual Comprehensive Financial Report.
STAFF CONTACT:	Gary Brown of Brown, Graham & Co. Theresa Daniels, Finance Director
FINANCIAL IMPACT:	N/A
SOURCE OF FUNDS:	N/A
START/COMPLETION SCHEDULE:	The ACFR is required to be approved by the City Commission no later than March 30 th each year.
RECOMMENDED ACTION:	Staff recommends Commission accept the 2023 City of Pampa ACFR.
RECOMMENDED MOTION	I make a motion to accept the City of Pampa 2023 Annual Comprehensive Financial Report as presented.
BACKGROUND/ ADDITIONAL INFORMATION:	

CITY OF PAMPA, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

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**CITY OF PAMPA, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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INTRODUCTORY SECTION

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March 25, 2024

To the Honorable Mayor, City Commission,
and Citizens of the City of Pampa, Texas:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Pampa, Texas (the “City of Pampa”) for the fiscal year ended September 30, 2023.

This report consists of management’s representations concerning the finances of the City of Pampa. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Pampa has established a comprehensive internal control framework that is designed both to protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Pampa’s financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Pampa’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Pampa’s financial statements have been audited by Brown, Graham & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Pampa for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Pampa’s financial statements for the fiscal year ended September 30, 2023, are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Pampa's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Pampa's charter was approved by the voters in 1927. Located in the Panhandle of Texas in Gray County, the City of Pampa currently occupies a land area of 9 square miles and serves a population of approximately 16,900. The City of Pampa 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 periodically when deemed appropriate by the governing council.

The City of Pampa operates under the commission-manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four commissioners. The governing body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring both the government's manager and attorney. The government's manager is responsible for carrying out the policies and ordinances of the governing body, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Commissioners serve four-year staggered terms, with two commissioners elected every two years. The mayor is also elected to serve a four-year term. The mayor and the commissioners are elected at large.

The City of Pampa provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; and recreational activities and cultural events.

The annual budget serves as the foundation for the City of Pampa's financial planning and control. All departments of the City of Pampa are required to submit requests for appropriation to the government's manager. The government's manager uses these requests as the starting point for developing a proposed budget. The government's manager then presents this proposed budget to the commission for review. The commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than September 30, the close of the City of Pampa's fiscal year. The appropriated budget is prepared by fund and department (e.g., police). Department heads may make transfers of appropriations within a department. Transfers of appropriations between funds, however, require the special approval of the governing council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page 51 as part of the basic financial statements for the governmental funds. For the Coronavirus Relief, Debt Service, Capital Projects, Controlled Substances, M.K. Brown Auditorium, Lovett Memorial Library, Public Safety Grants, Tax Increment Reinvestment Zone and M.K. Brown Permanent Funds, these comparisons are presented in the governmental fund subsection of this report, which starts on page 136.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Pampa operates.

Local economy. The City of Pampa has a diverse industrial base. The industries in the area include oil and gas production, various petroleum-based industries, cattle, and grain production. There are specialized chemical and carbon black plants as well as a carbon black research and development facility. The Pampa Economic Development Corporation (“EDC”) owns and operates an industrial facility outside the city limits providing plant operation facilities, rail services, and warehousing space. There is a new wind turbine tower manufacturing facility west of town, which will ultimately create up to 300 new jobs. There is also a state prison located one and one-half miles east of the City and a cotton gin south of Pampa. Over the past few years, one of the local shopping centers has upgraded the retail space and has placed tenants who provide retail sales and food services to our community. Another shopping area is under new ownership and has new retailers coming in. New builds include a new home improvement center, a new optometrist office, two new coffee shops and a new convenience store. The downtown area is experiencing revitalization with new stores opening, construction of a new bank, new accessible sidewalks, handrails and parking, and several events planned. The total labor force in Gray County is 7,698. The unemployment rate was 4.5% in December 2022 and 4.3% in December 2023.

Long-term financial planning. Recent announcements have been made regarding large expansions to multiple industrial companies in Gray County. These expansions, along with related support services companies will add jobs, increase the tax base and spur additional housing developments in Pampa. Legislation regarding sales tax on internet sales should increase the amount of sales tax revenue coming to our City.

Many years ago, the City instituted a five-year capital improvement plan to provide for current needs as well as future needs. This has proven instrumental as a budget planning tool. City management has developed and implemented a program of soliciting citizen involvement and participation in formulating such plans, with a primary emphasis on citizen advisory boards.

The plan categorizes projects as (1) replacement, (2) expansion, or (3) unusual capital expenditures (improvements that enhance the quality of life in Pampa and are consistent with the City’s goals, but cannot be categorized as essential for the provision of basic services or maintenance of life). Replacement projects are to be financed over the life of the improvement, with the annual Debt Service funded from current tax revenues. City policy directs that for unusual projects that it look to the ultimate beneficiaries of such projects in order to determine the source of the funding.

The City has a self-insured dental insurance program for its employees. This program is accounted for as an internal service fund.

The City is a member of the Texas Municipal Retirement System (the “System”). The City’s rate of contribution to the System for the benefit of its employees is computed by actuaries of the System. In an effort to reduce the pension liability, the City has opted to contribute at the full rate determined by the actuaries rather than the mandatory phase-in rate offered.

Relevant financial policies. The goal of the City is to sustain budgetary control and maintain a healthy fund balance in the General Fund. The City’s fund balance policy provides for a minimum unassigned fund balance in the General Fund to ensure adequate liquid resources in the event of unanticipated circumstances. This is set at a minimum of 20% of budgeted revenues for the fiscal year, providing roughly 75 days of estimated expenditures. The policy also defines when the minimum fund balance may be spent and provides for replenishment. Although the policy requires a minimum of 20%, management’s goal is to maintain at least 25% of reserves in fund balance at all times.

Major initiatives. Beginning in 2014-15, the City instituted a surcharge on all water accounts designated to provide funding for future water and wastewater infrastructure projects. The wastewater treatment plant renovation is currently underway with an estimated completion date of August 2024.

In 2016-17, the City instituted an operation community pride fee for residential solid waste customers to provide a front yard bulky waste collection program, as well as the interactive operation community pride app, where customers can request services or report issues within city limits.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Pampa for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2022. This was the 35th consecutive year that the City of Pampa has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.


A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the commission members for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Pampa's finances.

Respectfully submitted,



Shane Stokes
City Manager



Theresa Daniels
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Pampa
Texas**

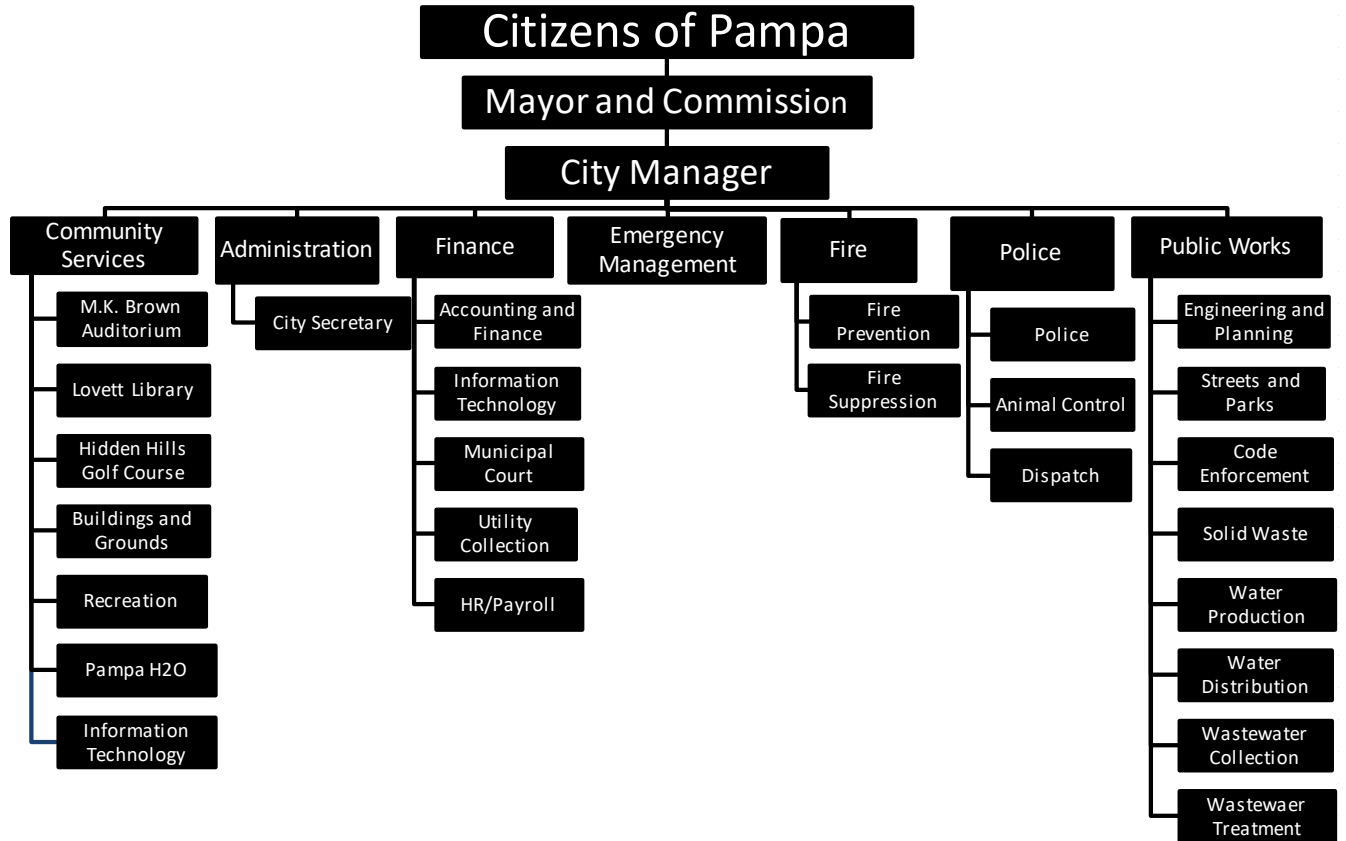
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

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**CITY OF PAMPA, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
AS OF SEPTEMBER 30, 2023**

GOVERNING BODY:

Lance DeFever	Mayor
Paul Searl	Commissioner, Ward 1
Brian Doughty	Commissioner, Ward 2
Jimmy Keough	Commissioner, Ward 3
Jimmy Reed	Commissioner, Ward 4

OTHER PRINCIPAL OFFICIALS:

Shane Stokes	City Manager
Barbara Stucker	City Secretary
Theresa Daniels	Director of Finance
Lance Richburg	Police Chief
Kasey Presson	Fire Chief
Gary Turley	Director of Public Works
Dustin Miller	Director of Community Services
Bryan Guymon	City Attorney
Elaine Johnson	Municipal Court Judge

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FINANCIAL SECTION

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BROWN, GRAHAM & COMPANY, P.C.

Certified Public Accountants

PO Box 20210 · Amarillo, Texas 79114

7431 Continental Pkwy · Amarillo, Texas 79119

(806) 355-8241 · Fax (806) 355-6415

**UNMODIFIED OPINIONS ON BASIC FINANCIAL STATEMENTS
ACCOMPANIED BY REQUIRED SUPPLEMENTARY INFORMATION AND
OTHER SUPPLEMENTARY INFORMATION, AND OTHER INFORMATION
INCLUDING THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Independent Auditor's Report

**Honorable Mayor Lance DeFever and City Commission
Pampa, Texas**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pampa, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pampa, Texas as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Pampa Economic Development Corporation (the "PEDC"), which represent 100 percent of the discretely presented component units reported on the City's government-wide financial statements. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the PEDC, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The City's 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.

Honorable Mayor Lance DeFever and City Commission
Page Two

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 23-32, and the Texas Municipal Retirement System schedule of changes in net pension liability and related ratios, schedule of pension contributions, notes to schedule of pension contributions, schedule of changes in the total OPEB liability and related ratios, and notes to the schedule of changes in the total OPEB liability and related ratios on pages 116-125, 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.

Honorable Mayor Lance DeFever and City Commission
Page Three

Supplementary 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 introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, governmental capital asset schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the governmental capital asset schedules are the responsibility of the City's management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, and governmental capital asset schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections are also the responsibility of the City's management and have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2024, 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.

Brown, Graham & Company, P.C.

Amarillo, Texas
March 25, 2024

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PAMPA, TX



EST. 1912

Management's Discussion and Analysis

As management of the City of Pampa, Texas (the "City of Pampa"), we offer readers of the City of Pampa's financial statements this narrative overview and analysis of the financial activities of the City of Pampa for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 7 of this report. Comparable totals on changes in net position and other schedules in the Management's Discussion and Analysis have been presented for the fiscal year ended September 30, 2022, as well.

Financial Highlights

- The assets and deferred outflows of the City of Pampa exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$35,883,159 (*net position*).
- As of the close of the current fiscal year, the City of Pampa's governmental funds reported combined ending fund balances of \$8,620,712. Approximately 44% of this total amount, \$3,756,645 is unassigned and *available for spending* at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,756,645 or 23% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Pampa's basic financial statements. The City of Pampa's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Pampa's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the City of Pampa's assets and deferred outflows, and liabilities and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Pampa is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flow*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Pampa that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Pampa include general government, public safety, streets and traffic, solid waste management, and culture and recreation. The business-type activities of the City of Pampa include a water and sewer operation, landfill, an aquatics center, a municipal golf course, and leased properties.

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

The government-wide financial statements can be found on pages 37-39 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Pampa, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Pampa can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Pampa maintains ten individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures and changes in fund balances for the General Fund, Coronavirus Relief Fund, Debt Service Fund and Capital Projects Fund, which are the City's major governmental funds.

Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Pampa adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 42-51 of this report.

Proprietary funds. The City of Pampa maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Pampa uses enterprise funds to account for its water and sewer system, solid waste management, aquatics center, municipal golf course, and leased properties. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Pampa's various functions. The City of Pampa uses an internal service fund to account for its dental insurance benefits provided to employees. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer system, the solid waste management, and aquatics center, all of which are considered to be major funds for the City of Pampa. Conversely, the internal service fund is combined into a single, aggregated presentation in the proprietary fund financial statements. The municipal golf course and leased properties funds are reported in the form of *combining statements* elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 52-61 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City of Pampa's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 62-63 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 65-114 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Pampa's changes in net pension liability, changes in total other post-employment benefit (OPEB) liability, and contributions to the Texas Municipal Retirement System. This required supplementary information can be found on pages 116-125 of this report.

The combining statements referred to earlier in connection with the nonmajor governmental funds and nonmajor proprietary funds are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and schedules can be found on pages 128-135 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Pampa, assets and deferred outflows exceeded liabilities and deferred inflows by \$35,883,159 at the close of the most recent fiscal year.

By far the largest portion of the City of Pampa's net position (73%) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Pampa uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending.

Although the City of Pampa's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Fiscal year 2023 resulted in an increase in net position in the governmental activities and an increase in the business-type activities. Governmental activities increased the City of Pampa's net position by \$1,388,945. A contributing factor to this increase in net position was a transfer from the Water and Sewer fund to the General Fund of \$1,288,115. There was an increase of \$3,057,597, or 11% in net position in the business-type activities as compared to the prior fiscal year, with an increase of \$2,103,293 coming from the solid waste fund, which was primarily a result of a capital grant received in the amount of \$2,001,604 for landfill improvements.

Approximately 12%, \$4,220,264, of the City of Pampa's net position is subject to external restrictions on how it may be used. The remaining unrestricted net position is \$6,285,911.

At the end of the current fiscal year, the City of Pampa is able to report positive balances in all three categories of net position for the business-type activities but reported a deficit in unrestricted net position in the governmental activities of \$4,498,223. There are three principal factors which contributed to the deficit in unrestricted net position of the governmental activities: debt transfer and recognition of the City's net pension and OPEB obligations. In fiscal year 2015, the City transferred the outstanding debt of the aquatics center fund to the governmental activities and also recognized the City's net pension liability in accordance with Governmental Accounting Standards Board (GASB) Statement 68. These transactions resulted in recognition of liabilities for the governmental activities for which there are no associated assets. During fiscal year 2018, the City implemented GASB Statement 75 resulting in recognition of the City's total OPEB liability which created an additional liability for the governmental activities for which there is no associated asset. In response to these factors, the City will continue to make required contributions to TMRS at the actuarially determined full rate, as provided to the City by TMRS and not the allowed phase-in rate in an effort to address the unfunded liability. For the current year, the net position from governmental activities was increased by \$1,388,945 as described above. The City will continue to provide the current services provided to the citizens, while maintaining focus on the revenues available and costs of providing the services, and their impact on the net position of the City's governmental activities.

CITY OF PAMPA'S NET POSITION

	Governmental Activities 2023	Business-type Activities 2023	Total 2023
Current and other assets	\$ 10,421,146	\$ 18,000,880	\$ 28,422,026
Capital assets	12,854,319	26,487,838	39,342,157
Total assets	<u>23,275,465</u>	<u>44,488,718</u>	<u>67,764,183</u>
Deferred charge on refunding	9,124	79,842	88,966
Deferred outflow related to TMRS	4,011,693	784,206	4,795,899
Total deferred outflows of resources	<u>4,020,817</u>	<u>864,048</u>	<u>4,884,865</u>
Long-term liabilities outstanding	19,976,350	12,314,424	32,290,774
Other liabilities	1,458,164	2,524,899	3,983,063
Total liabilities	<u>21,434,514</u>	<u>14,839,323</u>	<u>36,273,837</u>
Deferred inflow related to leases	-	62,404	62,404
Deferred inflow related to TMRS	360,894	68,754	429,648
Total deferred inflows of resources	<u>360,894</u>	<u>131,158</u>	<u>492,052</u>
Net position:			
Net investment in capital assets	6,746,866	20,464,320	25,376,984
Restricted	3,252,231	968,033	4,220,264
Unrestricted	(4,498,223)	8,949,932	6,285,911
Total net position	<u>\$ 5,500,874</u>	<u>\$ 30,382,285</u>	<u>\$ 35,883,159</u>

	Governmental Activities 2022	Business-type Activities 2022	Total 2022
Current and other assets	\$ 15,224,164	\$ 14,898,402	\$ 30,122,566
Capital assets	11,026,740	26,156,511	37,183,251
Total assets	<u>26,250,904</u>	<u>41,054,913</u>	<u>67,305,817</u>
Deferred charge on refunding	17,317	122,733	140,050
Deferred outflow related to TMRS	1,287,432	250,311	1,537,743
Total deferred outflows of resources	<u>1,304,749</u>	<u>373,044</u>	<u>1,677,793</u>
Long-term liabilities outstanding	15,778,794	12,502,010	28,280,804
Other liabilities	4,962,700	1,025,734	5,988,434
Total liabilities	<u>20,741,494</u>	<u>13,527,744</u>	<u>34,269,238</u>
Deferred inflow related to leases	-	47,217	47,217
Deferred inflow related to TMRS	2,702,230	528,308	3,230,538
Total deferred inflows of resources	<u>2,702,230</u>	<u>575,525</u>	<u>3,277,755</u>
Net position:			
Net investment in capital assets	5,216,836	20,077,471	23,109,448
Restricted	5,615,494	968,033	6,583,527
Unrestricted	(6,720,401)	6,279,184	1,743,642
Total net position	<u>\$ 4,111,929</u>	<u>\$ 27,324,688</u>	<u>\$ 31,436,617</u>

CITY OF PAMPA CHANGES IN NET POSITION

	Governmental Activities	Business-type Activities	Total
	2023	2023	2023
Revenues:			
Program revenues:			
Charges for services	\$ 5,020,646	\$ 11,104,137	\$ 16,124,783
Operating grants	417,632	-	417,632
Capital grants and contributions	375,669	3,295,208	3,670,877
General revenues:			
Property taxes	4,869,518	-	4,869,518
Sales taxes	4,436,475	-	4,436,475
Other taxes	1,962,963	-	1,962,963
Investment earnings	259,379	307,772	567,151
Miscellaneous	401,640	468,145	869,785
Total revenues	<u>17,743,922</u>	<u>15,175,262</u>	<u>32,919,184</u>
Expenses:			
General government	2,357,328	-	2,357,328
Public safety	9,540,702	-	9,540,702
Streets and traffic	2,028,848	-	2,028,848
Solid waste management	1,640,146	-	1,640,146
Culture and recreation	1,810,554	-	1,810,554
Tax increment reinvestment zone	11,772	-	11,772
Interest expense	199,753	-	199,753
Water and sewer system	-	7,313,069	7,313,069
Solid waste management	-	2,319,954	2,319,954
Aquatics center	-	530,621	530,621
Golf course	-	687,243	687,243
Leased properties	-	32,652	32,652
Total expenses	<u>17,589,103</u>	<u>10,883,539</u>	<u>28,472,642</u>
Change in net position before transfers	154,819	4,291,723	4,446,542
Transfers in (out)	1,234,126	(1,234,126)	-
Change in net position after transfers	<u>1,388,945</u>	<u>3,057,597</u>	<u>4,446,542</u>
Net position - beginning of year	<u>4,111,929</u>	<u>27,324,688</u>	<u>31,436,617</u>
Net position - end of year	<u>\$ 5,500,874</u>	<u>\$ 30,382,285</u>	<u>\$ 35,883,159</u>

CITY OF PAMPA CHANGES IN NET POSITION

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>
Revenues:			
Program revenues:			
Charges for services	\$ 4,849,675	\$ 10,851,303	\$ 15,700,978
Operating grants	241,166	-	241,166
Capital grants and contributions	46,778	-	46,778
General revenues:			
Property taxes	4,823,142	-	4,823,142
Sales taxes	4,101,564	-	4,101,564
Other taxes	1,869,508	-	1,869,508
Interest on leases	-	2,369	2,369
Miscellaneous	171,217	470,522	641,739
Total revenues	<u>16,103,050</u>	<u>11,324,194</u>	<u>27,427,244</u>
Expenses:			
General government	2,167,833	-	2,167,833
Public safety	7,667,203	-	7,667,203
Streets and traffic	1,736,588	-	1,736,588
Solid waste management	1,514,669	-	1,514,669
Culture and recreation	1,623,762	-	1,623,762
Interest expense	230,154	-	230,154
Water and sewer system	-	6,554,975	6,554,975
Solid waste management	-	2,339,920	2,339,920
Aquatics center	-	504,506	504,506
Golf course	-	714,855	714,855
Leased properties	-	37,097	37,097
Total expenses	<u>14,940,209</u>	<u>10,151,353</u>	<u>25,091,562</u>
Change in net position before transfers	1,162,841	1,172,841	2,335,682
Transfers in (out)	<u>4,502,710</u>	<u>(4,502,710)</u>	<u>-</u>
Change in net position after transfers	5,665,551	(3,329,869)	2,335,682
Net position - beginning of year,	<u>(1,553,622)</u>	<u>30,654,557</u>	<u>29,100,935</u>
Net position - end of year	<u>\$ 4,111,929</u>	<u>\$ 27,324,688</u>	<u>\$ 31,436,617</u>

Financial Analysis of the Government's Funds

As noted earlier, the City of Pampa uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Pampa's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Pampa's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City of Pampa. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,756,645, while total fund balance was \$5,829,912. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 23% of total General Fund expenditures, while total fund balance represents 36% of that same amount. The General Fund increased fund balance by \$1,053,817. The primary reason for the increase in fund balance is related to transfers in from other funds totaling \$1,488,115 during the year.

The other major governmental funds include the Coronavirus Relief Fund, Debt Service Fund and Capital Projects Fund. The Coronavirus Relief Fund reports no fund balance, and no changes to fund balance. The primary reason for this relates to grant funds received during the prior fiscal year that the City has decided will be utilized in other funds as allowed by the grantor. These funds will be moved during the City's 2024 fiscal year. At the end of the current fiscal year, the Capital Projects fund reported restricted fund balance of \$1,962,249, and the fund decreased fund balance by \$2,471,419. The primary reason for the decrease in fund balance is related to capital expenditures totaling \$2,213,287 during the year. The Debt Service Fund had a slight increase in fund balance from the prior year of \$16,201.

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

Unrestricted net position in the Water and Sewer System Fund at the end of the year amounted to \$7,792,115; the Solid Waste Management Fund amounted to \$1,371,575; the Aquatics Center amounted to a deficit of \$43,276; the Leased Properties Fund amounted to \$273,748; and the Municipal Golf Course amounted to a deficit of \$444,230.

In an effort to maintain net position, rates were maintained and the surcharge for capital improvements was continued in the Water and Sewer fund and rates were increased in the Solid Waste fund. The water and sewer system fund increased net position by \$932,801 as the current years revenues exceeded expenses by \$1,243,909 before non-operating and other items. Net position in the Solid Waste Management fund increased by \$2,103,293, which was primarily due to capital grant revenue of \$2,001,604 reported as a capital contribution. The Aquatics Center and Municipal Golf Course funds received operating transfers to supplement operations. The Leased Properties fund decreased net position by \$195,124, primarily as a result of transfers totaling \$200,000 to the General Fund.

General Fund Budgetary Highlights

During the year, there was a \$1,534,936 increase in projected revenues between the original budget and the final amended budget, with the largest increase being in the intergovernmental revenue and grants category. The actual revenues were less than the budgeted revenues by a modest \$49,984. Total tax revenues were greater than the budgeted amounts by \$172,202. Intergovernmental revenue and grants were \$371,320 less than the final budget amount for the year. Charges for services, fines, and investment earnings exceeded budgeted revenues by \$33,454, \$15,973, and \$22,427, respectively. In addition to these, other variances combined for a positive variance in budgeted appropriations of \$77,280. Revenue is expected to steadily increase, primarily due to recent sales tax legislation on internet sales.

During the year, there was also a \$1,146,436 increase in projected expenditures between the original budget and the final amended budget. Actual expenditures were under the final budget by \$259,678. General government, public safety, streets and traffic, solid waste management and culture and recreation expenditures were less than budgeted expenditures by \$34,783, \$598,308, \$56,892, \$63,053, and \$14,483, respectively. In addition to these, total capital outlay reflected a negative budget variance of \$271,714, and total debt service actual expenditures exceeded the budget by \$224,355. Negative budget variances resulted from the continued reporting under GASB 87, *Leases*, where all lease principal, interest and right-to-use leased asset outlays are reported separately for fiscal year 2023. These expenditures were originally budgeted in the various General Fund departments.

Capital Assets and Debt Administration

Capital Assets. The City of Pampa’s investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounted to \$39,342,157 net of accumulated depreciation. This excludes the unamortized landfill permit costs of \$521,544. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, right-to-use lease assets, roads, bridges, and infrastructure assets. Some of the significant additions of capital assets for the governmental activities included \$819,584 for street improvements, \$522,389 for equipment for the police department, \$207,765 for a Freightliner truck, \$272,434 for the armory improvement project, \$179,535 for an HVAC system, \$103,883 for recreation park lighting, and \$559,654 for projects still in progress as of year end.

Some of the significant capital asset additions in the City’s business-type activities included \$1,847,339 for construction projects in process at year end, \$403,181 for a water line replacement, \$180,772 for a generator, \$356,905 for a roofing project, and \$100,751 for waterslide restoration. Additional information on the City of Pampa’s capital assets and construction projects may be found on pages 82-84, and page 97 of the ACFR under Note 6 and Note 12 in the Notes to the Financial Statements.

**CITY OF PAMPA'S CAPITAL ASSETS
(NET OF ACCUMULATED DEPRECIATION)**

	<u>Governmental</u> <u>Activities</u> <u>2023</u>	<u>Business-type</u> <u>Activities</u> <u>2023</u>	<u>Total</u> <u>2023</u>
Land	\$ 48,829	\$ 776,141	\$ 824,970
Collection	203,500	-	203,500
Water rights	-	5,274,495	5,274,495
Buildings and improvements	7,158,378	13,769,677	20,928,055
Vehicles and equipment	4,195,583	1,364,025	5,559,608
Right-to-use lease assets	601,528	72,912	674,440
Surface water supply contracts	-	1,912,689	1,912,689
Roads	86,847	-	86,847
Construction in progress	559,654	3,317,899	3,877,553
Total	<u>\$ 12,854,319</u>	<u>\$ 26,487,838</u>	<u>\$ 39,342,157</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>
Land	\$ 48,829	\$ 776,141	\$ 824,970
Collection	203,500	-	203,500
Water rights	-	5,426,271	5,426,271
Buildings and improvements	6,044,835	14,013,397	20,058,232
Vehicles and equipment	4,089,988	1,529,461	5,619,449
Right-to-use lease assets	435,088	30,977	466,065
Surface water supply contracts	-	1,976,445	1,976,445
Roads	96,497	-	96,497
Construction in progress	108,003	2,403,819	2,511,822
Total	<u>\$ 11,026,740</u>	<u>\$ 26,156,511</u>	<u>\$ 37,183,251</u>

Long-term Debt. At the end of the current fiscal year, the City of Pampa had total bonded and tax note debt outstanding including that incurred as part of participating in the Canadian River Municipal Water Authority (CRMWA), of \$14,455,256.

Of this amount, \$7,330,000 comprises debt backed by the full faith and credit of the government. The remainder of the City of Pampa’s debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

The City of Pampa’s overall bonded and tax note debt decreased by \$2,407,118 as compared to the prior year. Additional information concerning long-term debt is located in Note 8 in the Notes to the Financial Statements, on pages 87-95. The following schedule summarizes the City of Pampa’s outstanding tax note and bonded debt, excluding amounts attributable to its participation in CRMWA.

**CITY OF PAMPA'S OUTSTANDING DEBT
GENERAL OBLIGATION BONDS, REVENUE BONDS, AND TAX NOTES**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>
General obligation bonds	\$ 6,365,000	\$ -	\$ 6,365,000
Tax notes	965,000	-	965,000
Revenue bonds	-	4,510,000	4,510,000
Total	<u>\$ 7,330,000</u>	<u>\$ 4,510,000</u>	<u>\$ 11,840,000</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>
General obligation bonds	\$ 7,055,000	\$ -	\$ 7,055,000
Tax notes	1,275,000	-	1,275,000
Revenue bonds	-	5,230,000	5,230,000
Total	<u>\$ 8,330,000</u>	<u>\$ 5,230,000</u>	<u>\$ 13,560,000</u>

Implementation of GASB 87

During the prior year, the City implemented GASB Statement No. 87, *Leases*. This GASB statement changed how governmental entities account for and report right-to-use assets and right-to-use lease liabilities. Notes 6, 7, and 8 in the notes to the financial statements include discussion and disclosure of how implementation of the statement impacts the City’s financial statements for the year ended September 30, 2023.

Economic Factors and Next Year’s Budgets and Rates

The City of Pampa’s unemployment rate, currently 4.3% as of December 2023, is higher than the State adjusted (3.9) and National adjusted (3.7) unemployment rates. This rate, along with the other items discussed above, was considered in preparing the City of Pampa’s budget for the 2024-2025 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the City of Pampa’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Finance Director, P.O. Box 2499, Pampa, Texas, 79066-2499.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF PAMPA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Pampa Economic Develop. Corp
ASSETS				
Cash and Cash Equivalents	\$ 8,996,834	\$ 11,975,788	\$ 20,972,622	\$ 7,412,573
Restricted Cash & Cash Equivalents	644,705	1,239,226	1,883,931	-
Restricted Receivables	-	348,711	348,711	-
Investments - Current	413,127	-	413,127	-
Accounts Receivable, Net	1,763,402	1,524,729	3,288,131	301,868
Note Receivable	-	-	-	2,548,769
Lease Receivable	-	37,944	37,944	8,605,908
Due from Other Governments	4,869	-	4,869	-
Internal Balances	(1,851,151)	1,851,151	-	-
Inventories	53,110	467,013	520,123	-
Prepaid Items	45,834	34,774	80,608	104,324
Restricted Investments	350,416	-	350,416	-
Capital Assets:				
Capital Assets Not Being Depreciated	811,983	4,094,040	4,906,023	449,576
Capital Assets Being Depreciated	12,042,336	22,393,798	34,436,134	4,530,335
Unamortized Landfill Permit Costs	-	521,544	521,544	-
Total Assets	<u>23,275,465</u>	<u>44,488,718</u>	<u>67,764,183</u>	<u>23,953,353</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge for Refunding	9,124	79,842	88,966	-
Deferred Outflow Related to TMRS	4,011,693	784,206	4,795,899	-
Total Deferred Outflows of Resources	<u>4,020,817</u>	<u>864,048</u>	<u>4,884,865</u>	<u>-</u>
LIABILITIES				
Accounts Payable and Other Accrued Liabilities	974,768	913,784	1,888,552	43,408
Unearned Revenues	483,396	1,073,974	1,557,370	17,080
Customer Deposits	-	537,141	537,141	-
Noncurrent Liabilities:				
Due Within One Year - Bonds, Notes, Leases & Due in More than One Year:				
Bonds, Notes, Leases & Other	7,585,356	8,698,575	16,283,931	2,989
Net Pension Liability	10,700,944	2,098,916	12,799,860	-
Net OPEB Liability	440,407	86,379	526,786	-
Total Liabilities	<u>21,434,514</u>	<u>14,839,323</u>	<u>36,273,837</u>	<u>63,477</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow Related to TMRS	360,894	68,754	429,648	-
Deferred Resource Inflow for Leases	-	62,404	62,404	8,245,652
Total Deferred Inflows of Resources	<u>360,894</u>	<u>131,158</u>	<u>492,052</u>	<u>8,245,652</u>
NET POSITION				
Net Investment in Capital Assets and Lease Assets	6,746,866	20,464,320	25,376,984	4,979,911
Restricted:				
Restricted for Municipal Court	168,829	-	168,829	-
Restricted for Public Programming Facilities	161,732	-	161,732	-
Restricted for Park Maintenance	101,142	-	101,142	-
Restricted for Fire Department	4,107	-	4,107	-
Restricted for Capital Acquisition	1,962,270	677,694	2,639,964	-
Restricted for Debt Service	154,916	290,339	445,255	-
Restricted for Lovett Library	249,126	-	249,126	-
Restricted for Law Enforcement	18,420	-	18,420	-
Restricted for Tax Increment Reinvestment Zone	20,194	-	20,194	-
Restricted for M.K. Brown Auditorium - Nonexpend.	350,520	-	350,520	-
Restricted for M.K. Brown Auditorium - Expendable	60,975	-	60,975	-
Unrestricted	(4,498,223)	8,949,932	6,285,911	10,664,313
Total Net Position	<u>\$ 5,500,874</u>	<u>\$ 30,382,285</u>	<u>\$ 35,883,159</u>	<u>\$ 15,644,224</u>

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
General Government	\$ 2,357,328	\$ 1,356,904	\$ -	\$ -
Public Safety	9,540,702	788,008	357,373	81,135
Streets and Traffic	2,028,848	-	-	294,534
Solid Waste Management	1,640,146	2,558,193	-	-
Culture and Recreation	1,810,554	317,541	60,259	-
Interest on Debt	172,768	-	-	-
Interest on Right-to-Use Leases	26,985	-	-	-
Tax Increment Reinvestment Zone	11,772	-	-	-
Total Governmental Activities	17,589,103	5,020,646	417,632	375,669
BUSINESS-TYPE ACTIVITIES:				
Water and Sewer System	7,313,069	8,361,269	-	1,293,604
Solid Waste Management	2,319,954	2,195,053	-	2,001,604
Aquatics Center	530,621	244,850	-	-
Municipal Golf Course	687,243	302,965	-	-
Leased Properties	32,652	-	-	-
Total Business-Type Activities	10,883,539	11,104,137	-	3,295,208
TOTAL PRIMARY GOVERNMENT	\$ 28,472,642	\$ 16,124,783	\$ 417,632	\$ 3,670,877
Component Unit:				
PEDC	2,201,304	2,258,442	-	-
TOTAL COMPONENT UNIT	\$ 2,201,304	\$ 2,258,442	\$ -	\$ -

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

General Sales and Use Taxes

Other Taxes

Penalty and Interest on Taxes

Miscellaneous Revenue

Investment Earnings

Transfers In (Out)

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

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Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Pampa Economic Develop. Corp
\$ (1,000,424)	\$ -	\$ (1,000,424)	\$ -
(8,314,186)	-	(8,314,186)	-
(1,734,314)	-	(1,734,314)	-
918,047	-	918,047	-
(1,432,754)	-	(1,432,754)	-
(172,768)	-	(172,768)	-
(26,985)	-	(26,985)	-
(11,772)	-	(11,772)	-
<u>(11,775,156)</u>	<u>-</u>	<u>(11,775,156)</u>	<u>-</u>
-	2,341,804	2,341,804	-
-	1,876,703	1,876,703	-
-	(285,771)	(285,771)	-
-	(384,278)	(384,278)	-
-	(32,652)	(32,652)	-
<u>-</u>	<u>3,515,806</u>	<u>3,515,806</u>	<u>-</u>
<u>(11,775,156)</u>	<u>3,515,806</u>	<u>(8,259,350)</u>	<u>-</u>
-	-	-	57,138
-	-	-	57,138
3,657,720	-	3,657,720	-
1,211,798	-	1,211,798	-
4,436,475	-	4,436,475	1,478,825
1,871,667	-	1,871,667	-
91,296	-	91,296	-
401,640	468,145	869,785	35,927
259,379	307,772	567,151	537,794
1,234,126	(1,234,126)	-	-
<u>13,164,101</u>	<u>(458,209)</u>	<u>12,705,892</u>	<u>2,052,546</u>
1,388,945	3,057,597	4,446,542	2,109,684
<u>4,111,929</u>	<u>27,324,688</u>	<u>31,436,617</u>	<u>13,534,540</u>
<u>\$ 5,500,874</u>	<u>\$ 30,382,285</u>	<u>\$ 35,883,159</u>	<u>\$ 15,644,224</u>

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FUND FINANCIAL STATEMENTS

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CITY OF PAMPA, TEXAS
BALANCE SHEET -
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Coronavirus Relief Fund	Debt Service
ASSETS			
Cash and Cash Equivalents	\$ 4,171,302	\$ 2,141,254	\$ 345,649
Investments - Current	413,127	-	-
Accounts Receivable, Net	1,652,495	-	43,217
Due from Other Governments	-	-	-
Due from Other Funds	499,587	-	-
Inventories	53,110	-	-
Prepaid Items	45,314	-	-
Restricted Cash	435,831	-	-
Restricted Investments	-	-	-
Total Assets	<u>\$ 7,270,766</u>	<u>\$ 2,141,254</u>	<u>\$ 388,866</u>
LIABILITIES			
Accounts Payable	\$ 573,255	\$ -	\$ -
Accrued Expenditures/Expenses	176,093	-	-
Due to Other Funds	63,656	2,141,254	206,780
Unearned Revenues	468,226	-	-
Total Liabilities	<u>1,281,230</u>	<u>2,141,254</u>	<u>206,780</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflow - Property Taxes	159,624	-	43,217
Total Deferred Inflows of Resources	<u>159,624</u>	<u>-</u>	<u>43,217</u>
FUND BALANCES			
Nonspendable Fund Balance:			
Inventories	53,110	-	-
Permanent Fund Principal	-	-	-
Prepaid Items	45,314	-	-
Restricted Fund Balance:			
Municipal Court Security and Technology	168,829	-	-
Public Programming Facilities	161,732	-	-
Park Maintenance	101,142	-	-
Fire Department	4,107	-	-
Debt Service	-	-	138,869
Capital Acquisition	21	-	-
M.K.Brown Auditorium	-	-	-
Lovett Library	-	-	-
Law Enforcement	-	-	-
Tax Increment Reinvestment Zone	-	-	-
Assigned Fund Balance:			
Vehicle Replacement	902,691	-	-
Dumpster and Sanitation Equipment	337,909	-	-
Law Enforcement	46,084	-	-
Housing Development	252,328	-	-
Unassigned Fund Balance	3,756,645	-	-
Total Fund Balances	<u>5,829,912</u>	<u>-</u>	<u>138,869</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 7,270,766</u>	<u>\$ 2,141,254</u>	<u>\$ 388,866</u>

The notes to the financial statements are an integral part of this statement.

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Capital Projects	Other Funds	Total Governmental Funds
\$ 1,868,087	\$ 308,767	\$ 8,835,059
-	-	413,127
-	67,690	1,763,402
-	4,869	4,869
51,886	11,771	563,244
-	-	53,110
-	520	45,834
193,704	15,170	644,705
-	350,416	350,416
<u>\$ 2,113,677</u>	<u>\$ 759,203</u>	<u>\$ 12,673,766</u>
\$ 149,763	\$ 37,118	\$ 760,136
-	6,900	182,993
1,665	1,040	2,414,395
-	15,170	483,396
<u>151,428</u>	<u>60,228</u>	<u>3,840,920</u>
-	9,293	212,134
-	9,293	212,134
-	-	53,110
-	350,000	350,000
-	520	45,834
-	-	168,829
-	-	161,732
-	-	101,142
-	-	4,107
-	-	138,869
1,962,249	-	1,962,270
-	60,975	60,975
-	239,573	239,573
-	18,420	18,420
-	20,194	20,194
-	-	902,691
-	-	337,909
-	-	46,084
-	-	252,328
-	-	3,756,645
<u>1,962,249</u>	<u>689,682</u>	<u>8,620,712</u>
<u>\$ 2,113,677</u>	<u>\$ 759,203</u>	<u>\$ 12,673,766</u>

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CITY OF PAMPA, TEXAS
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds	\$	8,620,712
<p>The City uses an internal service fund to charge the costs of providing dental benefits to its employees to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position, but not in the Governmental Funds Balance Sheet. The net effect of this consolidation is to increase net position.</p>		
		157,868
<p>Capital assets used in the governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$51,976,904 and the accumulated depreciation was \$40,950,164. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported as liabilities in the funds. At the beginning of the year, the balance of long-term liabilities was \$9,723,167. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term liabilities in the governmental activities is to increase net position.</p>		
		1,303,573
<p>Current year capital outlays and long-term debt and financing lease principal payments are expenditures in the fund financial statements, but they are reported as increases in capital assets and reductions in long-term debt in the government-wide financial statements. For the year ended September 30, 2023, the amount of capital outlays and debt principal payments were \$3,057,564 and \$1,041,379 respectively. The net effect of including the 2023 capital outlays and debt principal payments is to increase net position.</p>		
		4,098,943
<p>The 2023 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.</p>		
		(1,412,758)
<p>The City entered into new right-to-use lease agreements during the year. The details of these agreements are provided in the notes to the financial statements. This resulted in recording right-to-use assets in the amount of \$378,036 and right-to-use liabilities of \$378,036. During the year the City paid principal payments on the right-to-use liabilities in the amount of \$200,197 and recorded amortization on the right-to-use assets in the amount of \$208,619. The net effect of recording the impact of the right-to-use lease agreements is a decrease to net position of \$8,422.</p>		
		(8,422)
<p>Included in the items related to debt is the recognition of the City's net pension liability as required by GASB 68, as amended. For the year ended September 30, 2023 the net pension liability was \$10,700,944 the deferred inflow related to pensions was \$161,474 and the deferred outflow related to pensions was \$3,930,645. The net effect of recognition of the net pension liability is to decrease net position.</p>		
		(6,931,773)

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Included in the items related to debt is the recognition of the City's total OPEB liability as required by GASB 75. For the year ended September 30, 2023 the total OPEB liability was \$440,407, the deferred inflow related to OPEB was \$199,420 and the deferred outflow related to OPEB was \$81,048. The net effect of recognition of the net OPEB liability is to decrease net position. (558,779)

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unearned revenue as revenue, eliminating interfund transactions and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position. 231,510

Net Position of Governmental Activities \$ 5,500,874

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Coronavirus Relief Fund	Debt Service
REVENUES:			
Taxes:			
Property Taxes	\$ 3,425,298	\$ -	\$ 1,205,297
General Sales and Use Taxes	4,436,475	-	-
Other Taxes	1,546,360	-	-
Penalty and Interest on Taxes	77,603	-	11,685
Licenses and Permits	143,997	-	-
Intergovernmental Revenue and Grants	681,534	-	-
Charges for Services	4,311,362	-	-
Fines	334,133	-	-
Investment Earnings	174,388	-	4,317
Contributions & Donations	59,600	-	-
Other Revenue	398,166	-	-
Total Revenues	<u>15,588,916</u>	<u>-</u>	<u>1,221,299</u>
EXPENDITURES:			
Current:			
General Government	2,194,061	-	-
Public Safety	8,753,799	-	-
Streets and Traffic	1,662,032	-	-
Solid Waste Management	1,498,128	-	-
Culture and Recreation	705,113	-	-
Debt Service:			
Principal on Debt	41,379	-	1,000,000
Principal on Right-to-Use Leases	197,948	-	-
Interest on Debt	2,911	-	205,098
Interest on Right-to-Use Leases	26,420	-	-
Capital Outlay:			
Capital Outlay	712,870	-	-
Right-to-Use Lease Asset	374,637	-	-
Intergovernmental:			
Tax Increment Reinvestment Zone	11,772	-	-
Total Expenditures	<u>16,181,070</u>	<u>-</u>	<u>1,205,098</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(592,154)</u>	<u>-</u>	<u>16,201</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from Right-to-Use Leases	374,637	-	-
Transfers In From Other Funds	1,488,115	-	-
Transfers Out To Other Funds	(216,781)	-	-
Total Other Financing Sources (Uses)	<u>1,645,971</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,053,817	-	16,201
Fund Balance - October 1 (Beginning)	4,776,095	-	122,668
Fund Balance - September 30 (Ending)	<u>\$ 5,829,912</u>	<u>\$ -</u>	<u>\$ 138,869</u>

The notes to the financial statements are an integral part of this statement.

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Capital Projects	Other Funds	Total Governmental Funds
\$ -	\$ 218,684	\$ 4,849,279
-	-	4,436,475
-	325,307	1,871,667
-	2,008	91,296
-	-	143,997
-	84,135	765,669
-	38,748	4,350,110
-	3,407	337,540
71,241	9,433	259,379
-	157,031	216,631
-	1,924	400,090
<u>71,241</u>	<u>840,677</u>	<u>17,722,133</u>
37,373	-	2,231,434
-	81,505	8,835,304
-	-	1,662,032
-	-	1,498,128
-	816,072	1,521,185
-	-	1,041,379
-	2,249	200,197
-	-	208,009
-	565	26,985
2,213,287	131,407	3,057,564
-	3,399	378,036
-	-	11,772
<u>2,250,660</u>	<u>1,035,197</u>	<u>20,672,025</u>
<u>(2,179,419)</u>	<u>(194,520)</u>	<u>(2,949,892)</u>
-	3,399	378,036
-	244,459	1,732,574
<u>(292,000)</u>	<u>(6,000)</u>	<u>(514,781)</u>
<u>(292,000)</u>	<u>241,858</u>	<u>1,595,829</u>
<u>(2,471,419)</u>	<u>47,338</u>	<u>(1,354,063)</u>
<u>4,433,668</u>	<u>642,344</u>	<u>9,974,775</u>
<u>\$ 1,962,249</u>	<u>\$ 689,682</u>	<u>\$ 8,620,712</u>

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CITY OF PAMPA, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total Net Change in Fund Balances - Governmental Funds \$ (1,354,063)

The City uses an internal service fund to charge the costs of providing dental benefits to its employees to appropriate functions in other funds. The net income of the internal service fund is reported with governmental activities in the Statement of Activities. The net effect of this consolidation is to increase net position. 31,666

Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they are reported as increases in capital assets and reductions in long-term debt in the government-wide financial statements. For the year ended September 30, 2023, the amount of capital outlays and debt principal payments were \$3,057,564 and \$1,041,379, respectively. The net effect of including the 2023 capital outlays and debt principal payments is to increase net position. 4,098,943

The 2023 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. (1,412,758)

The City entered into new right-to-use lease agreements during the year. The details of these agreements are provided in the notes to the financial statements. This resulted in recording right-to-use assets in the amount of \$378,036 and right-to-use liabilities of \$378,036. During the year the City paid principal payments on the right-to-use liabilities in the amount of \$200,197 and recorded amortization on the right-to-use assets in the amount of \$208,619. The net effect of recording the impact of the right-to-use lease agreements is a decrease to net position of \$8,422. (8,422)

GASB 68, as amended, requires that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/2022 caused the change in the ending net position to increase in the amount of \$1,171,625. Contributions made before the measurement date but after the previous measurement date were reversed from deferred resource outflows and recorded as a current year expense. This caused a decrease in the change in net position totaling \$1,169,485. The net pension expense decreased the change in net position by \$42,964. The cumulative result of these changes is to decrease the change in net position by \$40,824. (40,824)

GASB 75 requires that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/2022 caused the change in the ending net position to increase in the amount of \$26,209. Contributions made before the measurement date but after the previous measurement date were reversed from deferred resource outflows and recorded as a current year expense. This caused a decrease in the change in net position totaling \$19,438. Recognition of the City's TMRS OPEB expense decreased the change in net position by \$13,363. The result of these change is to decrease the change in net position by \$6,592. (6,592)

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase the change in net position. 80,995

Change in Net Position of Governmental Activities

\$ 1,388,945

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property Taxes	\$ 3,511,331	\$ 3,503,727	\$ 3,425,298	\$ (78,429)
General Sales and Use Taxes	3,950,000	4,350,000	4,436,475	86,475
Other Taxes	1,418,903	1,382,204	1,546,360	164,156
Penalty and Interest on Taxes	70,000	77,604	77,603	(1)
Licenses and Permits	108,500	117,166	143,997	26,831
Intergovernmental Revenue and Grants	387,000	1,052,854	681,534	(371,320)
Charges for Services	4,245,730	4,277,908	4,311,362	33,454
Fines	320,500	318,160	334,133	15,973
Investment Earnings	15,000	151,961	174,388	22,427
Contributions & Donations	47,000	59,601	59,600	(1)
Other Revenue	30,000	347,715	398,166	50,451
Total Revenues	14,103,964	15,638,900	15,588,916	(49,984)
EXPENDITURES:				
Current:				
General Government	2,381,261	2,228,844	2,194,061	34,783
Public Safety	8,800,116	9,352,107	8,753,799	598,308
Streets and Traffic	1,593,844	1,718,924	1,662,032	56,892
Solid Waste Management	1,494,870	1,561,181	1,498,128	63,053
Culture and Recreation	808,461	719,596	705,113	14,483
Debt Service:				
Principal on Debt	41,379	41,379	41,379	-
Principal on Right-to-Use Leases	-	-	197,948	(197,948)
Interest on Debt	2,911	2,924	2,911	13
Interest on Right-to-Use Leases	-	-	26,420	(26,420)
Capital Outlay:				
Capital Outlay	171,470	815,793	712,870	102,923
Right-to-Use Lease Asset	-	-	374,637	(374,637)
Intergovernmental:				
Tax Increment Reinvestment Zone	-	-	11,772	(11,772)
Total Expenditures	15,294,312	16,440,748	16,181,070	259,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,190,348)	(801,848)	(592,154)	209,694
OTHER FINANCING SOURCES (USES):				
Proceeds from Right-to-Use Leases	-	-	374,637	374,637
Transfers In From Other Funds	1,488,115	1,488,115	1,488,115	-
Transfers Out To Other Funds	(216,781)	(216,781)	(216,781)	-
Total Other Financing Sources (Uses)	1,271,334	1,271,334	1,645,971	374,637
Net Change in Fund Balances	80,986	469,486	1,053,817	584,331
Fund Balance - October 1 (Beginning)	4,776,095	4,776,095	4,776,095	-
Fund Balance - September 30 (Ending)	\$ 4,857,081	\$ 5,245,581	\$ 5,829,912	\$ 584,331

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities	
	Water and Sewer System	Solid Waste Management
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 7,934,733	\$ 3,723,494
Restricted Cash & Cash Equivalents	1,164,277	-
Restricted Receivables	348,711	-
Accounts Receivable, Net	1,309,900	212,369
Due from Other Funds	-	2,114,971
Inventories	410,533	-
Prepaid Items	21,059	10,060
Total Current Assets	11,189,213	6,060,894
Noncurrent Assets:		
Leases Receivable - Non Current	-	-
Capital Assets:		
Land	86,934	53,125
Water Rights	7,588,780	-
Buildings and Improvements	35,493,218	7,617,773
Vehicles and Equipment	4,432,153	5,420,886
Right-to-Use Lease Assets	95,064	15,816
Surface Water Supply Contracts	5,419,278	-
Roads	-	215,294
Construction in Progress	1,678,409	1,639,490
Accumulated Depreciation/Amortization	(35,410,313)	(12,011,256)
Unamortized Landfill Permit Costs	-	521,544
Total Noncurrent Assets	19,383,523	3,472,672
Total Assets	30,572,736	9,533,566
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge for Refunding	48,019	31,823
Deferred Outflow Related to TMRS	513,799	187,085
Total Deferred Outflows of Resources	561,818	218,908

The notes to the financial statements are an integral part of this statement.

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- Enterprise Funds			Governmental Activities	
Aquatics Center	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund	
\$ -	\$ 317,561	\$ 11,975,788	\$ 161,775	
-	74,949	1,239,226	-	
-	-	348,711	-	
410	2,050	1,524,729	-	
-	-	2,114,971	-	
1,321	55,159	467,013	-	
-	3,655	34,774	-	
1,731	453,374	17,705,212	161,775	
-	37,944	37,944	-	
90,568	545,514	776,141	-	
-	-	7,588,780	-	
4,616,490	2,430,220	50,157,701	-	
126,551	935,319	10,914,909	-	
-	-	110,880	-	
-	-	5,419,278	-	
-	-	215,294	-	
-	-	3,317,899	-	
(1,919,263)	(2,672,212)	(52,013,044)	-	
-	-	521,544	-	
2,914,346	1,276,785	27,047,326	-	
2,916,077	1,730,159	44,752,538	161,775	
-	-	79,842	-	
-	83,322	784,206	-	
-	83,322	864,048	-	

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CITY OF PAMPA, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities	
	Water and Sewer System	Solid Waste Management
LIABILITIES		
Current Liabilities:		
Accounts Payable	219,030	544,842
Accrued Expenditures/Expenses	20,026	7,808
Due to Other Funds	-	-
Accrued Interest Payable	31,294	10,486
Unearned Revenues	-	1,056,372
Customer Deposits	537,141	-
Bonds Payable - Current:		
Revenue Bonds and Certificates of Obligation	420,000	295,000
CRMWA Obligations	565,267	-
Right-to-Use Leases Payable - Current	21,478	3,817
Compensated Absences - Current	52,676	13,474
Total Current Liabilities	1,866,912	1,931,799
Noncurrent Liabilities:		
Bonds Payable - Noncurrent:		
Revenue Bonds - Long-term	2,500,000	1,175,000
CRMWA Bonds - Long-term	2,291,696	-
Right-to-Use Lease Liabilities - Noncurrent	43,781	4,873
Compensated Absences - Noncurrent	17,559	4,491
Landfill Closure Liability	-	2,546,079
Net Pension Liability	1,418,674	487,464
Net OPEB Liability	58,670	20,483
Total Noncurrent Liabilities	6,330,380	4,238,390
Total Liabilities	8,197,292	6,170,189
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow Related to TMRS	50,448	15,663
Deferred Resource Inflow for Leases	-	-
Total Deferred Inflows of Resources	50,448	15,663
NET POSITION		
Net Investment in Capital Assets and Lease Assets	14,201,615	2,195,047
Restricted for Capital Acquisition	602,745	-
Restricted for Debt Service	290,339	-
Unrestricted	7,792,115	1,371,575
Total Net Position	\$ 22,886,814	\$ 3,566,622

The notes to the financial statements are an integral part of this statement.

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- Enterprise Funds			Governmental Activities
Aquatics Center	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
6,462	65,977	836,311	3,907
-	4,437	32,271	-
38,545	225,275	263,820	-
-	3,422	45,202	-
-	17,602	1,073,974	-
-	-	537,141	-
-	15,000	730,000	-
-	-	565,267	-
-	40,477	65,772	-
-	3,365	69,515	-
45,007	375,555	4,219,273	3,907
-	105,000	3,780,000	-
-	-	2,291,696	-
-	-	48,654	-
-	10,096	32,146	-
-	-	2,546,079	-
-	192,778	2,098,916	-
-	7,226	86,379	-
-	315,100	10,883,870	-
45,007	690,655	15,103,143	3,907
-	2,643	68,754	-
-	62,404	62,404	-
-	65,047	131,158	-
2,914,346	1,153,312	20,464,320	-
-	74,949	677,694	-
-	-	290,339	-
(43,276)	(170,482)	8,949,932	157,868
\$ 2,871,070	\$ 1,057,779	\$ 30,382,285	\$ 157,868

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CITY OF PAMPA, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water and Sewer System	Solid Waste Management
OPERATING REVENUES:		
Charges for Services	\$ 8,361,269	\$ 2,195,053
Rents and Lease Revenue	-	-
Other Revenue	80,720	104,931
Total Operating Revenues	<u>8,441,989</u>	<u>2,299,984</u>
OPERATING EXPENSES:		
Personnel Services - Salaries and Wages	1,411,737	537,563
Contracted Services	2,700,494	286,182
Supplies and Materials	794,302	401,932
Depreciation and Amortization	1,205,762	728,615
Intercity Administrative Charges	1,020,827	246,416
Insurance and Claims	64,958	70,300
Total Operating Expenses	<u>7,198,080</u>	<u>2,271,008</u>
Operating Income (Loss)	<u>1,243,909</u>	<u>28,976</u>
NONOPERATING REVENUES (EXPENSES):		
Gain on Sale of Property	2,730	12,210
Investment Earnings	186,826	109,449
Interest on Leases	-	-
Interest Expense	(114,989)	(48,946)
Total Nonoperating Revenue (Expenses)	<u>74,567</u>	<u>72,713</u>
Income (Loss) Before Contributions & Transfers	1,318,476	101,689
Capital Contributions	1,293,604	2,001,604
Transfers In From Other Funds	-	-
Transfers Out To Other Funds	(1,679,279)	-
Change in Net Position	932,801	2,103,293
Total Net Position - October 1 (Beginning)	<u>21,954,013</u>	<u>1,463,329</u>
Total Net Position - September 30 (Ending)	<u>\$ 22,886,814</u>	<u>\$ 3,566,622</u>

The notes to the financial statements are an integral part of this statement.

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- Enterprise Funds			Governmental Activities
Aquatics Center	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
\$ 244,850	\$ 302,965	\$ 11,104,137	\$ 110,968
19,719	24,822	44,541	-
98,815	122,985	407,451	-
<u>363,384</u>	<u>450,772</u>	<u>11,556,129</u>	<u>110,968</u>
148,824	321,779	2,419,903	-
41,814	51,283	3,079,773	8,010
115,129	146,939	1,458,302	-
162,279	139,626	2,236,282	-
25,169	41,952	1,334,364	-
37,406	14,966	187,630	72,842
<u>530,621</u>	<u>716,545</u>	<u>10,716,254</u>	<u>80,852</u>
<u>(167,237)</u>	<u>(265,773)</u>	<u>839,875</u>	<u>30,116</u>
-	-	14,940	-
4	11,493	307,772	1,550
-	1,213	1,213	-
-	(3,350)	(167,285)	-
<u>4</u>	<u>9,356</u>	<u>156,640</u>	<u>1,550</u>
(167,233)	(256,417)	996,515	31,666
-	-	3,295,208	-
216,438	428,715	645,153	-
-	(200,000)	(1,879,279)	-
49,205	(27,702)	3,057,597	31,666
<u>2,821,865</u>	<u>1,085,481</u>	<u>27,324,688</u>	<u>126,202</u>
<u>\$ 2,871,070</u>	<u>\$ 1,057,779</u>	<u>\$ 30,382,285</u>	<u>\$ 157,868</u>

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CITY OF PAMPA, TEXAS

STATEMENT OF CASH FLOWS -

PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water and Sewer System	Solid Waste Management
<u>Cash Flows from Operating Activities:</u>		
Cash Receipts from Charges For Services	\$ 8,150,839	\$ 2,241,242
Cash Payments to Employees for Services	(1,403,006)	(540,027)
Cash Payments for Insurance and Claims	(64,958)	(70,300)
Cash Payments to Suppliers	(3,664,673)	(8,075)
Cash Payments for Inter-fund Services Provided	-	(2,114,971)
Cash Payments for Inter-fund Services Used	(1,020,827)	(246,416)
Net Cash Provided by (Used for) Operating Activities	<u>1,997,375</u>	<u>(738,547)</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Transfers From Other Funds	-	-
Transfers To Other Funds	(1,679,279)	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>(1,679,279)</u>	<u>-</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition of Capital Assets	(598,228)	(1,639,490)
Termination of Right To Use Lease Agreements	1,275	21
Basis of Assets Transferred to Gov'n't Activities	16,333	-
Principal Paid On Capital Related Debt	(956,566)	(295,000)
Interest Paid on Capital Debt	(213,772)	(38,226)
Issuance of 2023 CRMWA Refunding Obligations	452,167	-
Payment To Fiscal Agent On CRMWA Refunding	(437,651)	-
Principal Payments on RTU Leases & Financed Leases	(15,777)	(3,861)
Proceeds From Sale of Capital Assets	2,730	12,210
Proceeds From Capital Contributions	1,293,604	3,057,976
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(455,885)</u>	<u>1,093,630</u>
<u>Cash Flows from Investing Activities:</u>		
Interest Received	<u>186,826</u>	<u>110,455</u>
Net Increase in Cash and Cash Equivalents	49,037	465,538
Cash and Cash Equivalents at Beginning of Year	<u>9,049,973</u>	<u>3,257,956</u>
Cash and Cash Equivalents at End of Year	<u>\$ 9,099,010</u>	<u>\$ 3,723,494</u>

The notes to the financial statements are an integral part of this statement.

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			Governmental Activities -
Aquatics Center	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
\$ 362,974	\$ 466,680	\$ 11,221,735	\$ 110,968
(148,824)	(318,048)	(2,409,905)	-
(37,406)	(14,966)	(187,630)	(72,842)
(155,027)	(142,849)	(3,970,624)	(7,849)
(112,240)	(125,150)	(2,352,361)	-
(25,169)	(41,952)	(1,334,364)	-
(115,692)	(176,285)	966,851	30,277
216,438	428,715	645,153	-
-	(200,000)	(1,879,279)	-
216,438	228,715	(1,234,126)	-
(100,750)	(170,488)	(2,508,956)	-
-	-	1,296	-
-	194,838	211,171	-
-	(1,521)	(1,253,087)	-
-	(6,201)	(258,199)	-
-	-	452,167	-
-	-	(437,651)	-
-	(37,359)	(56,997)	-
-	-	14,940	-
-	-	4,351,580	-
(100,750)	(20,731)	516,264	-
4	12,706	309,991	1,550
-	44,405	558,980	31,827
-	348,105	12,656,034	129,948
\$ -	\$ 392,510	\$ 13,215,014	\$ 161,775

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CITY OF PAMPA, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water and Sewer System	Solid Waste Management
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>Provided by (Used for) Operating Activities:</u>		
Operating Income (Loss)	\$ 1,243,909	\$ 28,976
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used For) Operating Activities:		
Depreciation and Amortization	1,205,762	728,615
Effect of Increases and Decreases in Current Assets and Liabilities:		
(Increase) Decrease in Receivables	(345,159)	(58,742)
(Increase) Decrease in Inventories	28,525	-
(Increase) Decrease in Prepaid Expenses	(16,848)	(9,798)
(Increase) Decrease in Due From Other Funds	-	(2,114,971)
(Increase) Decrease in Deferred Outflows - TMRS	(345,319)	(127,982)
Increase (Decrease) in Accounts Payable	(163,220)	526,296
Increase (Decrease) in Accrued Expenses	452	(199)
Increase (Decrease) in Customer Deposits	35,675	-
Increase (Decrease) in Compensated Absences	5,655	(3,239)
Increase (Decrease) in Due To Other Funds	-	-
Increase (Decrease) in Unearned Revenue	-	-
Increase (Decrease) in Net Pension Liability	669,252	248,039
Increase (Decrease) in Net OPEB Liability	(24,073)	(8,922)
Increase (Decrease) in Deferred Outflows - TMRS	(297,236)	(110,161)
Increase (Decrease) in Landfill Closure Liability	-	163,541
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,997,375</u>	<u>\$ (738,547)</u>
<u>Reconciliation of Total Cash and Cash Equivalents:</u>		
Cash & Cash Equivalents Stmt of Net Position	\$ 7,934,733	\$ 3,723,494
Restricted Cash - Stmt. of Net Position	1,164,277	-
Total Cash and Cash Equivalents	<u>\$ 9,099,010</u>	<u>\$ 3,723,494</u>

The notes to the financial statements are an integral part of this statement.

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			Governmental Activities -
Aquatics Center	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
\$ (167,237)	\$ (265,773)	\$ 839,875	\$ 30,116
162,279	139,626	2,236,282	-
(410)	1,001	(403,310)	-
3,177	(4,475)	27,227	-
-	362	(26,284)	-
-	-	(2,114,971)	-
-	(60,594)	(533,895)	-
-	59,486	422,562	161
(1,261)	(457)	(1,465)	-
-	-	35,675	-
-	3,728	6,144	-
(112,240)	(125,150)	(237,390)	-
-	14,907	14,907	-
-	117,435	1,034,726	-
-	(4,224)	(37,219)	-
-	(52,157)	(459,554)	-
-	-	163,541	-
<u>\$ (115,692)</u>	<u>\$ (176,285)</u>	<u>\$ 966,851</u>	<u>\$ 30,277</u>
\$ -	\$ 317,561	\$ 11,975,788	\$ 161,775
-	74,949	1,239,226	-
<u>\$ -</u>	<u>\$ 392,510</u>	<u>\$ 13,215,014</u>	<u>\$ 161,775</u>

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CITY OF PAMPA, TEXAS
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Custodial Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 1,820
Total Assets	<u>1,820</u>
NET POSITION	
Restricted for Other Purposes	<u>1,820</u>
Total Net Position	<u><u>\$ 1,820</u></u>

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Fund
ADDITIONS:	
Other Revenue	\$ 1,503
Total Additions	<u>1,503</u>
DEDUCTIONS:	
Refunds of Contributions - Bail Bond Fees	<u>1,503</u>
Total Deductions	<u>1,503</u>
Net Change in Fiduciary Net Position	-
Total Net Position - October 1 (Beginning)	<u>1,820</u>
Total Net Position - September 30 (Ending)	<u><u>\$ 1,820</u></u>

The notes to the financial statements are an integral part of this statement.

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CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of Pampa, Texas (the City) operates under a Commission-Manager form of government and provides the following services, as authorized by its charter adopted in 1927: police and fire protection, streets and traffic control, planning, code enforcement, and general administrative services. In addition, the City maintains the water and sewer system and a solid waste management operation, the activities of which are accounted for as enterprise funds. The City also operates a municipal golf course, leases various properties, and operates an aquatics park all of which are also accounted for in enterprise funds. The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The Financial Reporting Entity

The City is a municipality governed by an elected five-member commission made up of the Mayor and four other commissioners. In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 61 – *The Financial Reporting Entity: Omnibus* (GASB 61).

Component units are related organizations to the primary government. They are legally separate, may be independently audited, and are incorporated into the City's Annual Comprehensive Financial Report ("ACFR"). Factors in determining if an entity should be treated as a component unit of a primary government are as follows:

- The organization is legally separate (can sue and be sued in their own name);
- The City appoints a voting majority of the organization's board;
- The City is able to impose its will on the organization;
- The organization has the potential to impose a financial benefit/burden on the City; and
- There is fiscal dependency by the organization on the City.

There are two classifications of component units: blended and discretely presented.

A blended component unit functions, for all practical purposes, as an integral part of the primary government much like a department. The following criteria is utilized to determine if a component unit is blended:

- Substantively the same governing body and a financial benefit or burden relationship exists.
- Substantively the same governing body and operational responsibility falls with the primary government.
- (Almost) exclusive service or benefit to the primary government itself rather than its citizens.
- Total debt of the component unit repayable (almost) entirely from resources of the primary government.

If a component unit does not function as an integral part of the primary government, it is reported as a discretely presented component unit. Based upon the application of these criteria, the City has two component units, the Pampa Economic Development Corporation and the Tax Increment Reinvestment Zone #1.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

A. Reporting Entity (continued)

Individual Component Unit Disclosures

Discretely presented component units:

The component unit column in the government-wide financial statements includes the financial data of the Pampa Economic Development Corporation (the "PEDC") which was established by voters of the City in November 2005. This PEDC was established for the promotion of business and economic development in and around the City, and is being funded by a ½ cent sales tax also approved by the voters of the City. In December 2005, the City appointed a separate seven member board of directors that have the responsibility of managing the activities of the PEDC. The board of directors adopted a resolution approving the articles of incorporation, and adopted and approved the corporate bylaws of the PEDC in February 2006. The PEDC also began its operations during the year ended September 30, 2006, and began receiving the ½ cent sales tax which is being used to fund operations of the PEDC. The City is responsible for approving the operating budget of the PEDC as adopted by the seven-member board of directors. The PEDC has elected to prepare separate financial statements for the year ended September 30, 2023, which include a complete set of financial statements and footnote disclosures. A copy of the annual financial statements may be obtained by contacting the PEDC at P.O. Box 2398, Pampa, Texas, 79065. During the year ended September 30, 2023, the City remitted \$1,478,825 to the PEDC for its portion of the sales taxes received from the State Comptroller.

Blended component units:

The Tax Increment Reinvestment Zone Number One (TIRZ #1) was created by the City Council in fiscal year 2022 pursuant to the Texas Tax Increment Financing Act, Tax Code, Chapter 311. The purpose of the zone is to promote the development of or redevelopment of certain contiguous geographic areas in the City. The operations of TIRZ #1 benefit the City's redevelopment of downtown. The City Council has final approval authority on the budget of all TIRZ #1 projects and issues debt on behalf of TIRZ #1. The operations of TIRZ #1 are included in the governmental activities on the government-wide financial statements, and as a separate special revenue fund.

Related Organizations

The City Commission is also responsible for appointing one of the five board members of the Gray County Appraisal District ("GCAD") and has the ability to suggest changes to the District's budget. The District assesses property valuations for all the taxing entities in Gray County. The City remits a fee to the GCAD for its services. The City has no authority over the District or accountability beyond that mentioned above. During the year ended September 30, 2023, the City remitted \$106,028 to the GCAD for their contributions toward the GCAD annual expenses.

Jointly Governed Organizations

The Canadian River Municipal Water Authority ("CRMWA") is a water district that was created in 1953 by the Texas Legislature to construct a dam, water reservoir and aqueduct system for the purpose of supplying water to surrounding municipalities. Its geographic area includes the surface water in the Texas Panhandle known as Lake Meredith, and the aqueduct system which supplies eleven cities. The affairs of CRMWA are governed by a board of nineteen individual members. The City, as one of the eleven cities, appoints two members. Prior to construction, each city contracted to purchase surface water and was allotted a portion of the water rights together with a proportional amount of the construction costs.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

A. Reporting Entity (continued)

Jointly Governed Organizations (continued):

On May 15, 1996, the City, along with other members, entered into a contract for the purchase and construction of a conjunctive use ground water supply, as more fully described in notes 8 and 12. The City does not appoint a significant portion of the governing board, designate management, nor have the ability to significantly influence operations.

A copy of the annual financial statements may be obtained by contacting CRMWA at P.O. Box 9, Sanford, Texas, 79078. During the year ended September 30, 2023, the City remitted \$1,569,872 to CRMWA for their portion of the CRMWA outstanding debt, and for operational and pumping costs.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from the legally separate *component unit* for which the *primary government* is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund - The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Coronavirus Relief Fund – The Coronavirus Relief Fund is used to account for federal grant funds received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted in law in April 2020, in response to the worldwide Coronavirus pandemic. The funds are required to be used on expenditures related to the recovery from the pandemic.

Debt Service Fund - The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

The City reports the following major proprietary funds:

The Water and Sewer System Fund - The Water and Sewer System Fund is used to account for the provision of water and sewer services to residents and commercial enterprises of the City and proximate area. In accordance with the City's accounting policies, the City maintains a number of departments within this fund to account for water and sewer billing and collection, maintenance and operations, extensions and improvements, and customer deposits, all of which have been consolidated for the financial statement presentation.

The Solid Waste Management Fund - The Solid Waste Management Fund is used to account for the operation of the City's solid waste landfill.

The Aquatics Center Fund - The Aquatics Center Fund is used to account for the operation of the City's aquatics park.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City reports the following internal service fund:

The Dental Benefits Internal Service Fund - The Dental Benefits Fund is used to account for dental benefits provided to the City's employees that are charged to the various departments of the City on a cost reimbursement basis.

Additionally, the City reports the following fund types:

Non-major governmental funds:

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than the Permanent Fund or Capital Projects Fund) that are legally restricted to specific purposes. The City's Special Revenue Funds are as follows:

Controlled Substances - To account for cash or marketable properties seized during arrests. Under state statutes, such property is allowed to be used for local law enforcement activities.

M.K. Brown Auditorium - To account for revenues derived from tax levied on gross hotel/motel receipts which may be spent on conventions, convention promotion or convention center facilities. The fund also accounts for transfers from the M.K. Brown Auditorium Permanent Fund to be used for maintenance of and improvements to the auditorium.

Lovett Memorial Library - To account for ad valorem taxes levied for the maintenance and support of the Lovett Memorial Library.

Public Safety Grants - To account for revenues derived from federal grant awards which may be spent on public safety expenditures.

Tax Increment Reinvestment Zone #1 - As noted above, this fund is being used to report the activities of the Tax Increment Reinvestment Zone #1, which is a blended component unit of the City.

M.K. Brown Permanent Fund - The M.K. Brown Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the M.K. Brown Auditorium.

Non-major proprietary funds:

The Municipal Golf Course Fund - The Municipal Golf Course Fund is used to account for the operation of the City's public golf course known as Hidden Hills.

The Leased Properties Fund - The Leased Properties Fund is used to account for the activities of various property owned by the City that are being leased.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Custodial Fund - The City has one Custodial Fund, the Municipal Court Bail Bond Fund, which is used to account for bail bonds received from various individuals, with the City acting only in a fiduciary capacity for these funds being held.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer function and various other functions of the City. Elimination of the charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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 and of the City's internal service fund are charges to customers for sales and services. Operating expenses for enterprise funds and internal service 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.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

D. Budgets

As provided by state law, the City follows these procedures in establishing the annual budgetary data reflected in the financial statements:

At least 30 days prior to the time when the City Commission makes its tax levy for the upcoming fiscal year beginning October 1, the City Manager, as budget officer, files a proposed operating budget, including proposed expenditures and the means of financing them. Such budget is available for the inspection of any taxpayer and public hearings are conducted no less than 15 days subsequent to the time of filing. The City Commission has authority to make such changes in the budget as it deems warranted. Prior to October 1, the budget is legally enacted through passage of an ordinance.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

D. Budgets (continued)

The City's Executive Budget, Annual Operating Budget and Program of Services, are prepared annually for all governmental funds on a detailed account level (line-item) basis. However, the legal level of budgetary control is directed at total expenditures at the individual fund level. The account level basis of the annual Executive Budget is intended purely as a management planning and control device. The City Manager is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures on an individual fund basis require the City Commission's approval. Although not legally required by state or local law, the City adopts budgets for all proprietary funds to aid management in planning and internal control. The budget-to-actual comparisons for the governmental funds are presented on a function level basis to provide information concerning the City's performance as it relates to the Executive Budget.

The City uses a flow of current financial resources method to budget for governmental funds and a flow of economic resources method to budget for proprietary funds. Governmental fund budgets are substantially on a basis consistent with GAAP. Proprietary fund budgets are not on a basis consistent with GAAP in that depreciation expense is not budgeted and capital asset purchases and debt principal payments are shown as expenses in the budget. The budgeted amounts reflected in the financial statements are as last amended by the City Commission. Appropriations lapse at year-end.

E. Encumbrances

Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are a common budgetary control device, used in conjunction with a formally integrated budget to ensure that appropriations are not exceeded. Encumbrance accounting has not been employed in the financial records of the City.

F. Cash and Investments

As permitted by State statute and City ordinance, required reserves and funds held pending expenditures are invested in obligations of the U.S. Treasury as well as in savings accounts, insured money market accounts, certificates of deposit and/or NOW Accounts in the official City depository.

The City maintains a cash pool that is used to transact a substantial majority of cash transactions for all funds. Interest income earned by the cash pool is allocated monthly to funds based on relative balances (of positive accounts only) at month end.

For purposes of the statement of cash flows for proprietary and similar trust funds, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments are stated at cost which approximates fair value.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

G. Receivables

Management provides an allowance for uncollectible receivables based on an estimate of the amounts that will ultimately be uncollectible.

H. Short-Term Inter-fund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet until such time as cash is transferred in payment of these amounts.

I. Inventories and Prepaid Items

Inventories of materials and supplies are maintained in the General Fund and are managed by the central stores department of the General Fund. The Water and Sewer System maintains an inventory of pipeline and related stores, the Aquatics Center maintains an inventory of materials and supplies, and the Golf Course maintains an inventory of merchandise and equipment. These inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when requisitioned by the various funds and departments of the City (the consumption method).

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in both government-wide and fund financial statements. Similar to inventory, prepaid items are recorded as expenditures when requisitioned by the various funds and departments of the City (the consumption method).

J. Restricted Assets

Certain proceeds of the City's bonds, as well as certain resources set aside for their repayment are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Deposits from consumers which are to be applied to customer accounts that become uncollectible or otherwise refunded upon termination of utility service are also classified as restricted assets. The City may also receive grants or other donations that are subject to restrictions by outside parties, which may also be classified as restricted assets.

K. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

K. Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Additionally, the City’s policy is to expense the cost of maintaining and modifying the landfill permits, as incurred. The original cost of the permits are amortized over the life of the landfill sites.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-50
Building improvements	10-50
Public domain infrastructure	20
System infrastructure	30-80
Vehicles and small equipment	5-30
Furniture and fixtures	7
Right-to-use lease assets	4-5
Surface water supply contract	85

The City has accumulated a small collection of art objects consisting of a painting and several sculptures through various donations. The City has capitalized these items, but is not depreciating them, as the collection has intrinsic value to the City and the City has deemed them to be inexhaustible. The City has the following policy pertaining to its collection items:

- Items in the collection are held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- Collection items are protected, kept unencumbered, cared for, and preserved.
- Collection items are subject to the City’s policy in that proceeds from the sale of collection items are to be used to acquire other items for collection.

In order to better track the collection, the City has created a separate category on its financial statements for these assets.

Implemented during the City’s previous fiscal year, GASB Statement 87, *Leases*, created new financial statement accounts for right-to-use assets and similar offsetting liabilities. A right-to-use asset accounts for the net present value of future payments attached to a leased asset. Common examples of right-to-use assets are vehicles and copiers that the City does not take ownership of but uses for a period of longer than 12 months under the terms of the lease agreement. The asset value is amortized over the life of the lease using a straight-line method. The liability offsetting the right-to-use assets is presented as leases payable.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

L. Compensated Absences

The City provides annual vacation leave of two to five weeks (depending upon years of service). Employees accumulate up to forty-five days of vacation which will be paid upon termination or retirement. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Employees are provided twelve days of sick leave per year. Sick leave accumulates up to ninety days and is paid out at termination only upon qualified retirement. Sick pay is accrued in the government-wide, governmental, and proprietary funds only when a liability is matured, i.e. for those employees who are expected to retire within the following year.

M. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond, right-to-use lease, and note issuance costs, during the current period. The face amount of debt or right-to-use lease issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Rounding

The amounts on the statements have been rounded individually; consequently, some columns may not total and some schedules may not agree because of this rounding.

O. Net Position and Fund Balance

The City's fund balances for its governmental funds are presented in accordance with GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which classifies fund balance based on the level of constraints placed on the usage of fund resources. Under GASB 54, fund balances for governmental funds are reported in the following categories:

- Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – The restricted fund balance classification includes amounts that are restricted to specific purposes. Fund balance is reported as restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

O. Net Position and Fund Balance (continued)

- Committed – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City’s highest level of decision making authority, the City Commission, in the form of a resolution. Commitments may be changed or lifted only by taking the same formal action that imposed the constraints originally.
- Assigned – The assigned fund balance classification includes amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed. The City Commission has delegated the authority to assign fund balance to the finance committee which is comprised of the City Manager and the City’s Finance Director. Fund balance is assigned through the unanimous vote of the members of the City’s finance committee.
- Unassigned – The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount.

When the City incurs expenditures that can be made from either restricted or unrestricted balances the expenditures are charged first to restricted balances, and then to unrestricted balances as they are needed. When the City incurs expenditures that can be made from either committed, assigned, or unassigned balances the expenditures are charged to committed resources first, then to assigned resources and then to unassigned resources as they are needed.

The City has established a goal to achieve and maintain a minimum unassigned fund balance in the general fund to ensure that there will be adequate liquid resources in the event of unanticipated circumstances and events. The minimum unassigned fund balance target is set at 20% of budgeted revenues for the most recent fiscal year, which would provide for roughly 75 days of estimated expenditures.

P. Deferred Outflows/Inflows of Resources

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

- Deferred charges on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the life of the debt.
- Deferred outflow related to pensions, which result from pension contributions after the measurement date (deferred and recognized in the following fiscal year) and changes in actuarial assumptions. This amount, excluding contributions made after the measurement date, is amortized over a five-year period.
- Deferred outflow related to OPEB plans, which result from OPEB contributions after the measurement date (deferred and recognized in the following fiscal year) and changes in actuarial assumptions. This amount, excluding contributions made after the measurement date, is amortized over a five-year period.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

P. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following items that qualify for reporting on the government-wide statement of net position.

- Deferred inflow related to pensions, which result from differences in projected and actual investment earnings in the pension plan, and differences between expected and actual economic experience in the pension plan. This amount is amortized over a five year period.
- Deferred inflow related to OPEB plans, which result from differences in projected and actual investment earnings in the pension plan, and differences between expected and actual economic experience in the pension plan. This amount is amortized over a five year period.
- Deferred inflow related to leases, which results from City entering into a lease transaction as a lessor. The amount is amortized using the straight-line basis over the life of the total expected lease term.

Amounts reported as deferred outflows/inflows on the City’s financial statements as of September 30, 2023 are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>
Deferred outflows of resources:			
Deferred charge on refunding	\$ 9,124	\$ 79,842	\$ 88,966
Deferred outflow related to TMRS - pensions	3,926,320	772,635	4,698,955
Deferred outflow related to TMRS - OPEB	85,373	11,571	96,944
Total deferred outflows of resources	<u>\$ 4,020,817</u>	<u>\$ 864,048</u>	<u>\$ 4,884,865</u>
Deferred inflows of resources:			
Deferred inflow related to leases	\$ -	\$ 62,404	\$ 62,404
Deferred inflow related to TMRS - pensions	159,541	31,573	191,114
Deferred inflow related to TMRS - OPEB	201,353	37,181	238,534
Total deferred inflows of resources	<u>\$ 360,894</u>	<u>\$ 131,158</u>	<u>\$ 492,052</u>

Additionally, the City has one type of this item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue – property taxes, is reported on the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Q. Pensions

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

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

R. Other Post-Employment Benefits

The total OPEB liability of the Texas Municipal Retirement System (TMRS) has been determined using the flow of economic resources measurement and focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources related to other post-employment benefits and OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

NOTE 2. STEWARDSHIP, COMPLIANCE AND RESPONSIBILITY:

Other Individual Fund Disclosures

None of the City's funds had material amounts of excess of expenditures over appropriations (exclusive of depreciation) for the year ended September 30, 2023. There were budget deficits in the lease categories in the General Fund, M.K. Brown Auditorium Fund and the Lovett Memorial Library Fund related to the reporting requirements of GASB 87, *Leases*. A negative variance was shown in the General Fund for intergovernmental expenditures which results from how the TIRZ #1 activity was reported. Additionally, debt fees in the amount of \$400 were not budgeted for, resulting in total expenditures in the Debt Service Fund exceeding budget amounts by \$400 related to these fees. The City had not budgeted for any current year activity in the public safety grants special revenue fund which caused the budget variances. M.K Brown Auditorium fund had capital outlays that were not budgeted for. Management is aware of these variances and will continue to monitor budget variances and amend the budget as necessary to avoid budget variances in the future.

Management of the City is aware of the deficit in unrestricted net position of the Governmental Activities. The deficit is primarily a result of recognition of the City's net pension and total OPEB liabilities related to its participation in the Texas Municipal Retirement System. Management will continue to assess the deficit unrestricted net position in the governmental activities in the future.

Management of the City is also aware of the deficit in unrestricted net position in the aquatics center fund and the golf course fund, and will continue to assess the operations of the City's aquatics center and golf course in the future. The result of the current year's operations was a decrease of \$167,233 and \$261,293 in the aquatics center fund and golf course fund, respectively before factoring in transfers in from other funds.

NOTE 3. DEPOSITS AND INVESTMENTS:

Legal and Contractual Provisions Governing Deposits and Investments

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City 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, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 3. DEPOSITS AND INVESTMENTS (continued):

Legal and Contractual Provisions Governing Deposits and Investments (continued)

market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

Throughout the year, as permitted by State statute and the City Charter, required reserves and funds held pending expenditures were invested in either certificates of deposit or Federal Home Loan Bank Bonds. At September 30, 2023 all of the City's investments, as shown below, are reflected at cost, which approximates fair value.

Policies Governing Deposits and Investments

In compliance with the **Public Funds Investment Act**, and to meet the reporting requirements of the Governmental Accounting Standards Board Statement No. 40, *Deposit and Investment Risk Disclosures*, the City has disclosed the following information:

Interest rate risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has adopted the following in response to interest rate risk:

- Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell investments on the open market prior to maturity.
- Investing operating funds primarily in shorter-term investments.

Credit risk - This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City has adopted the following in response to mitigate its credit risk:

Limiting investments to the safest types of investments. The City's investment policy allows the following types of investments:

- U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations
- Certificates of deposit
- Savings and Loan Association deposits
- Investment-grade obligations of State, Provincial, and Local Governments and Public Authorities.
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities
- Statewide investment pools

Concentration of credit risk - This is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City has adopted the following in response to its concentration of credit risk:

- Investment will be diversified by security type and institution, unless the investment is fully collateralized.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 3. DEPOSITS AND INVESTMENTS (continued):

Policies Governing Deposits and Investments (continued)

- To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 5 years from the date of purchase. The maximum average weighted maturity of the composite portfolio shall not exceed one year.
- Reserve funds may be invested in investments exceeding 5 years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.

Custodial credit risk - deposits - This is the risk that in the event of a bank failure, the City’s deposits may not be returned to the City. The City has a policy of requiring that all deposits are collateralized by either the Federal Deposit Insurance Corporation (the “FDIC”) or by pledged securities that are in the name of the City.

Custodial credit risk - investments - For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that is in the possession of an outside party. The City has adopted the following policies to address this risk:

- Financial institutions must be approved by the City to sell investments to the City. The City has requirements that address minimum capital requirements as well as a minimum number of years the institution must have been in operation.
- Financial institutions who desire to become a qualified bidder for the City must supply information to the City as required in the City’s investment policies.
- An annual review of all qualified bidders must be conducted by the Director of Finance of the City.
- All trades of investments, where applicable, will be executed by delivery vs. payment, which will help to ensure that securities are deposited in the eligible financial institution prior to the release of funds.
- Investments will be held by a third-party custodian as evidence by safekeeping receipts.

Foreign currency risk - This is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The City is not exposed to foreign currency risk, as the City’s investment policy prohibits the investment in foreign investments.

Investments Held

At September 30, 2023 , the carrying amounts of the City’s investments are shown below. The City did not invest in any other types of investments other than certificates of deposit and mortgage backed security bonds during the year ended September 30, 2023.

	<u>Credit Rating</u>		<u>Carrying Amount</u>		<u>Fair Value</u>
Certificates of Deposit:					
General fund	N/A	\$	413,127	\$	413,127
Mortgage backed security bonds:					
M.K. Brown permanent fund	N/A		350,416		329,635
Total primary government		\$	<u>763,543</u>	\$	<u>742,762</u>

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 4. RECEIVABLES:

Receivables as of year-end for the City’s general, non-major governmental, and enterprise funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Receivables:					
Property taxes	\$ 362,982	\$ 114,674	\$ 21,053	\$ -	\$ 498,709
Other taxes	1,056,509	-	58,383	-	1,114,892
Accounts	369,699	-	14	1,541,133	1,910,846
Other miscellaneous	71,873	-	-	-	71,873
Due from other governments	-	-	4,869	-	4,869
CRMWA	-	-	-	348,711	348,711
Total receivables	1,861,063	114,674	84,319	1,889,844	3,949,900
Less allowance for uncollectibles:					
Property taxes	202,952	71,457	11,760	-	286,169
Accounts	5,616	-	-	16,404	22,020
Total allowance for uncollectibles	208,568	71,457	11,760	16,404	308,189
Total net receivables	\$ 1,652,495	\$ 43,217	\$ 72,559	\$ 1,873,440	\$ 3,641,711

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied on October 1 and become delinquent after January 31. The taxes accrue interest beginning February 1. Current year property taxes are collected from the levy date October 1 through June 30, at which time the taxes are classified as delinquent and assessed penalties beginning July 1. The delinquent taxes receivable account represents past years uncollected tax levies. The allowance for estimated uncollectible amounts is 57.38% of the total delinquent taxes receivable at September 30, 2023. The City contracts with Gray County to perform the collection of its property taxes. The City's cost of this contract is accounted for in the general fund as a contractual service.

According to Article V, Section I of the City Charter, the maximum tax levy is \$2.50 per \$100 of assessed valuation; any in excess of \$1.50 is limited to debt service. The combined tax rate of the 2022 tax roll for the 2022-2023 fiscal year was \$.73 per \$100 of assessed valuation, of which \$.517708 was designated to finance general governmental services, \$.182292 was designated for debt service and \$.03 was for the maintenance and support of the Lovett Memorial Library. The resulting tax levy was \$4,898,555 on an assessed value of \$671,034,103 (after exemptions and adjustments).

Tax revenues reported in the TIRZ #1 come from taxes collected from the City of Pampa, Texas and Gray County on property located within the TIRZ #1 zone that the two entities have agreed will be deposited into the TIRZ #1 fund for the purpose of developing infrastructure and economic development projects that will facilitate the redevelopment of properties within Downtown Pampa. The TIRZ #1 does not access its own property taxes.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 5. RESTRICTED ASSETS:

The City had the following restricted assets as of September 30, 2023:

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Non-major Governmental Funds</u>	<u>Water and Sewer System</u>	<u>Non-major Enterprise Funds</u>	<u>Total</u>
Restricted cash:						
Construction & capital acquisition	\$ 21	\$ 193,704	\$ -	\$ 620,663	\$ 74,949	\$ 889,337
Municipal court security & technology	168,829	-	-	-	-	168,829
Public programming facilities	161,732	-	-	-	-	161,732
Park maintenance	101,142	-	-	-	-	101,142
Fire department	4,107	-	-	-	-	4,107
M.K. Brown Auditorium	-	-	15,170	-	-	15,170
Water & sewer utility deposits	-	-	-	543,614	-	543,614
	<u>\$ 435,831</u>	<u>\$ 193,704</u>	<u>\$ 15,170</u>	<u>\$ 1,164,277</u>	<u>\$ 74,949</u>	<u>\$ 1,883,931</u>
Total restricted cash						
Restricted investments:						
M.K. Brown Auditorium	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,416</u>
Restricted receivable:						
CRMWA debt service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,711</u>	<u>\$ -</u>	<u>\$ 348,711</u>

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 6. CAPITAL ASSETS:

Capital asset activity for the year ended September 30, 2023 was as follows:

Primary Government:

Governmental activities:	Balance		Sales, Retirements, Adjustments & Transfers	Balance
	<u>Oct. 1, 2022</u>	<u>Additions</u>		<u>Sept. 30, 2023</u>
Capital assets, not being depreciated				
Land	\$ 48,829	\$ -	\$ -	\$ 48,829
Collection	203,500	-	-	203,500
Construction in progress	108,003	559,654	(108,003)	559,654
Total capital assets, not being depreciated	<u>360,332</u>	<u>559,654</u>	<u>(108,003)</u>	<u>811,983</u>
Capital assets being depreciated/amortized:				
Roads	18,906,361	-	-	18,906,361
Buildings and improvements	15,200,628	1,623,163	-	16,823,791
Vehicles and equipment	16,937,730	982,750	(1,501,174)	16,419,306
Right-to-use lease assets	571,853	378,036	(23,091)	926,798
Total capital assets, being depreciated/amortized	<u>51,616,572</u>	<u>2,983,949</u>	<u>(1,524,265)</u>	<u>53,076,256</u>
Less accumulated depreciation/amortization for:				
Roads	18,809,864	9,650	-	18,819,514
Buildings and improvements	9,155,793	509,620	-	9,665,413
Vehicles and equipment	12,847,742	893,488	(1,517,507)	12,223,723
Right-to-use lease assets	136,765	208,619	(20,114)	325,270
Total accumulated depreciation/amortization	<u>40,950,164</u>	<u>1,621,377</u>	<u>(1,537,621)</u>	<u>41,033,920</u>
Total capital assets, being depreciated/amortized, net	<u>10,666,408</u>	<u>1,362,572</u>	<u>13,356</u>	<u>12,042,336</u>
Total Governmental Activities capital assets, net	<u>\$ 11,026,740</u>	<u>\$ 1,922,226</u>	<u>\$ (94,647)</u>	<u>\$ 12,854,319</u>

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 6. CAPITAL ASSETS (continued):

Capital asset activity for the year ended September 30, 2023 was as follows:

Business-type activities:	Balance		Sales, Retirements, Adjustments & Transfers	Balance
	Oct. 1, 2022	Additions		Sept. 30, 2023
Capital assets, not being depreciated				
Land	\$ 776,141	\$ -	\$ -	\$ 776,141
Construction in progress	2,403,819	1,847,339	(933,259)	3,317,899
Total capital assets, not being depreciated	<u>3,179,960</u>	<u>1,847,339</u>	<u>(933,259)</u>	<u>4,094,040</u>
Capital assets being depreciated/amortized:				
Roads	215,294	-	-	215,294
Buildings and improvements	49,045,044	1,112,657	-	50,157,701
Vehicles and equipment	10,786,092	482,219	(353,402)	10,914,909
Right-to-use lease assets	49,430	69,494	(8,044)	110,880
Water rights	7,588,780	-	-	7,588,780
Surface water supply contracts	5,419,278	-	-	5,419,278
Total capital assets, being depreciated/amortized	<u>73,103,918</u>	<u>1,664,370</u>	<u>(361,446)</u>	<u>74,406,842</u>
Less accumulated depreciation/amortization for:				
Roads	215,294	-	-	215,294
Buildings and improvements	35,031,647	1,356,377	-	36,388,024
Vehicles and equipment	9,256,631	631,323	(337,070)	9,550,884
Right-to-use lease assets	18,453	26,143	(6,628)	37,968
Water rights	2,162,509	151,776	-	2,314,285
Surface water supply contracts	3,442,833	63,756	-	3,506,589
Total accumulated depreciation/amortization	<u>50,127,367</u>	<u>2,229,375</u>	<u>(343,698)</u>	<u>52,013,044</u>
Total capital assets, being depreciated/amortized, net	<u>22,976,551</u>	<u>(565,005)</u>	<u>(17,748)</u>	<u>22,393,798</u>
Total Business-type Activities capital assets, net	<u>\$ 26,156,511</u>	<u>\$ 1,282,334</u>	<u>\$ (951,007)</u>	<u>\$ 26,487,838</u>

Construction in progress in the governmental activities consist of costs related to an improvement project at City Hall as well as a downtown improvement project that were not complete as of September 30, 2023. Construction in progress in the business-type activities consists of costs incurred related to various projects for the water and sewer system as well as cell expansion at the City's municipal solid waste landfill that were not complete as of September 30, 2023. See further discussion related to the projects at Note 12.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 6. CAPITAL ASSETS (continued):

Depreciation and amortization expense, which includes amortization of landfill permit fees in the solid waste management fund, was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 149,478
Public safety	701,247
Streets and traffic	357,732
Solid waste management	143,623
Culture and recreation	<u>269,297</u>
 Total depreciation and amortization expense - Governmental Activities	 \$ <u><u>1,621,377</u></u>
 Business-type activities:	
Water and sewer	\$ 1,205,762
Solid waste management	728,615
Aquatics center	162,279
Municipal golf course	125,389
Leased properties	<u>14,237</u>
 Total depreciation and amortization expense - Business-type Activities	 \$ <u><u>2,236,282</u></u>

NOTE 7. LEASES:

During a prior fiscal year, the City implemented GASB Statement No. 87, *Leases*. As the lessee, the City determines whether a contract is, or contains a lease at inception. Lease agreements with a maximum lease term of twelve months or less, including options to extend are accounted for as a short-term lease. Lease agreements that transfer ownership of the underlying asset to the City at the end of the contract are recorded as a finance purchase with a related lease liability. Lease agreements not classified as a short-term lease, or a finance purchase are accounted for as an intangible right-to-use lease asset. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease. Intangible right-to-use lease assets and lease liabilities are recognized at lease commencement based upon the estimated present value of unpaid lease payments over the lease term. The City uses a discount rate of 5.0% at lease commencement in determining the present value of unpaid lease payments. As the lessor, the City applies the same criteria but recognizes a lease receivable and a deferred inflow of resources equal to the present value of the lease payments.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 7. LEASES (continued):

Leases – Finance Purchases

The City has leased certain equipment under non-cancellable finance purchase leases. The following summarizes the City's obligations under finance leases:

Year Ending September 30,	Governmental Activities	Municipal Golf Course
2024	\$ 44,291	\$ 42,398
2025	7,382	-
Total	51,673	42,398
Less: Amount representing interest at 3.52% to 3.99%	902	1,921
Present Value of Lease Payments	\$ 50,771	\$ 40,477

The following summarizes the assets acquired under capital leases:

	Governmental Activities	Municipal Golf Course
Cost of equipment	\$ 164,041	\$ 267,109
Accumulated depreciation	113,375	267,109
Net leased equipment	\$ 50,666	\$ -

Leases - Right-to-use Leases

The City enters into a variety of lease agreements in its governmental and proprietary funds. The lease transactions are for the lease of copiers and vehicles with lease terms ranging from four to five years, with a discount rate of 5.0%.

For the year ended September 30, 2023, lease principal and interest expenditures under all right-to-use leases for the General Fund and Other Governmental Funds have been recorded in the Statement of Revenues, Expenditures and Changes in Fund Balances in the amount of \$200,197 and \$26,985, respectively. Lease principal payments under all right-to-use leases for the Water and Sewer System Fund and the Solid Waste Management Fund have been recorded as a reduction to the right-to-use lease liability in the amount of \$15,895 and \$3,861, respectively. Lease interest expense under all right-to-use leases for the Water and Sewer System Fund and the Solid Waste Management Fund of \$2,515 and \$459, respectively are included in interest and fiscal charges in the Statement of Revenues, Expenses and Changes in Net Position.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 7. LEASES (continued):

Leases - Right-to-use Leases (continued)

The future minimum lease payments under right-to-use leases for the City are:

Fiscal year ending September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 176,582	\$ 25,059	\$ 201,641	\$ 25,296	\$ 3,132	\$ 28,428
2025	152,446	16,689	169,135	21,605	1,881	23,486
2026	129,292	9,711	139,003	17,612	952	18,564
2027	101,640	3,731	105,371	8,578	175	8,753
2028	23,097	284	23,381	858	13	871
	<u>\$ 583,057</u>	<u>\$ 55,474</u>	<u>\$ 638,531</u>	<u>\$ 73,949</u>	<u>\$ 6,153</u>	<u>\$ 80,102</u>

Leases - Lessor

The City entered into lease agreements for City owned land in its leased properties fund. The lease terms range from three to five years, with a discount rate of 5.0%.

For the year ended September 30, 2023, lease principal received under the lessor agreements for the Leased Properties fund have been recorded as a reduction in the lease receivable balance in the amount of \$48,512. Amortization of the deferred inflow related to leases was \$24,822 for the year ended September 30, 2023, and is recognized in rents and lease revenues on the statement of revenues, expense and changes in net position for the nonmajor enterprise funds. Total interest received on the leases for the year ended September 30, 2023 was \$1,213.

The future minimum lease payments under leases receivable for the City are:

Fiscal year ending September 30,	Principal	Interest	Total
2024	\$ -	\$ -	\$ -
2025	24,775	1,947	26,722
2026	13,169	674	13,843
	<u>\$ 37,944</u>	<u>\$ 2,621</u>	<u>\$ 40,565</u>

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 8. LONG-TERM DEBT:

General Obligation Bonds, Certificates of Obligation, General Obligation Tax Notes, and Revenue Bonds:

General Obligation Bonds and Certificates of Obligation are direct obligations and pledged by the full faith and credit of the City, and the principal thereof and interest thereon are typically payable from the proceeds of a continuing, direct annual ad valorem tax levied upon all taxable property within the City. Revenue Bonds also constitute direct obligations of the City, and are typically payable from an annual ad valorem tax levied against all taxable property in the City, and are secured by lien on and pledge of the surplus net revenues derived from the operation and ownership of the City's Waterworks and Sewer System or are secured by lien on and pledge of the surplus net revenues derived from the operation and ownership of the City's Solid Waste Collection and Disposal System, both of which are after payment of operation and maintenance expenses of these systems.

In August 2012, the City issued \$2,970,000 in General Obligation Bonds, Series 2012 (the "2012 Obligations") that were used for the construction of an animal shelter. Interest on the bonds ranges from 2.00% to 3.50% and the bonds have maturities through 2032. All of the proceeds from the 2012 Obligations were allocated to the City's General Fund. The outstanding balance of the 2012 Obligations was refunded by the issuance of the 2022 Refunding Bonds during the year ended September 30, 2022, as further discussed below.

In August 2017, the City issued \$9,140,000 of General Obligation Refunding Bonds, Series 2017 (the "2017 Refunding Bonds"). Proceeds from the sale of the 2017 Refunding Bonds were used to redeem a portion of the City's remaining outstanding Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2008 and Series 2009, and pay costs of issuance of the bonds. Interest on the 2017 Refunding Bonds is 2.14% and the bonds have maturities through 2028. The refunding resulted in a reduction of the total debt service requirements of the City by approximately \$954,325. The reacquisition price on the bonds refunded was \$9,038,493, and the net carrying value was \$8,666,246, resulting in a net deferred charge on refunding of \$372,247, which is being amortized by the City using the effective interest method. Current year amortization of the deferred charge was \$37,469. The outstanding balance of the 2017 Refunding Bonds as of September 30, 2023 was \$5,165,000.

The old net cash flow requirements of the City for bonds affected by the issuance of the 2017 Refunding Bonds were \$12,089,975 and the net new cash flow requirements are \$11,135,650 after issuance of the 2017 Refunding Bonds. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$771,568.

In September 2019, the City issued a \$2,185,000 General Obligation Tax Note, Series 2019 (the "2019 Tax Note") that will be used for the purchase of various equipment and for improvements at various City buildings. Interest on the 2019 Tax Note is 1.76% and the note has maturities through 2026. All of the proceeds from the 2019 Tax Note were allocated to the City's General Fund. The outstanding balance of the 2019 Tax Note as of September 30, 2023 was \$965,000.

The 2019 Tax Note is considered a direct borrowing. The total direct borrowings related to the Governmental Activities was \$965,000 as of September 30, 2023. The 2019 Tax Note is not subject to prepayment at the option of the City prior to maturity, and is payable to the Registered Owner, First National Bank Texas; Killeen, Texas.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

General Obligation Bonds, Certificates of Obligation, General Obligation Tax Notes, and Revenue Bonds (continued):

The 2019 Tax Note is secured by ad valorem taxes levied by the City, within the limitations prescribed by law, upon all taxable property in the City. The note agreement has no stipulations related to default and timing of repayment of outstanding amounts in the event of default.

There are no unused lines of credit associated with the 2019 Tax Note.

In May 2020, the City issued \$4,600,000 in Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2020 (the “2020 Obligations”) that will be used for the purchase of a fire truck, water meter replacements, street repairs, and golf course improvements. Interest on the bonds is 2.29% and the bonds have maturities through 2035. Proceeds from the 2020 Obligations were allocated between the General Fund, the Water and Sewer Fund, and the Golf Course Fund in the amounts of \$2,950,000, \$1,500,000, and \$150,000 respectively. The outstanding balance of the 2020 Obligations as of September 30, 2023 was \$3,930,000.

In January 2022, the City issued \$1,940,000 of General Obligation Refunding Bonds, Series 2022 (the “2022 Refunding Bonds”). Proceeds from the sale of the 2022 Refunding Bonds were used to redeem a portion of the City’s remaining outstanding Series 2012 General Obligation Bonds and pay costs of issuance of the bonds. Interest on the 2022 Refunding Bonds will range from 2.0% to 4.0% and the bonds have maturities through 2032. The refunding resulted in a reduction of the total debt service requirements of the City by approximately \$131,020. The reacquisition price on the bonds refunded was \$2,115,026, and the net carrying value was \$2,148,616, resulting in a net deferred credit on refunding of \$33,589, which is being amortized by the City using the effective interest method. Current year amortization of the deferred credit was \$5,790. The outstanding balance of the 2022 Refunding Bonds as of September 30, 2023 was \$1,780,000.

The old net cash flow requirements of the City for bonds affected by the issuance of the 2022 Refunding Bonds were \$2,307,214 and the new net cash flow requirements are \$2,187,507 after issuance of the 2022 Refunding Bonds. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$119,707.

Governmental Activities general obligation bonds, certificates of obligation, and tax note outstanding at year end that are currently being serviced with tax revenues are as follows:

Governmental activities detail:	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
2017 general obligation refunding bonds, callable at par beginning June 1, 2027	2.14%	2028	\$ 2,040,000
2019 general obligation tax notes	1.76%	2026	965,000
2020 certificates of obligation, callable at par beginning June 1, 2029	2.29%	2035	2,545,000
2022 general obligation refunding bonds, callable at par beginning June 1, 2031	2.00%-4.00%	2032	1,780,000
			<u>\$ 7,330,000</u>

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

General Obligation Bonds, Certificates of Obligation, General Obligation Tax Notes, and Revenue Bonds (continued):

Interest is payable semi-annually at various dates for the respective bond issuances. The City is required by the bond covenants to maintain a sinking fund sufficient to pay each annual installment of principal as it becomes due together with the current interest thereon. Annual debt service requirements to maturity for Governmental Activities general obligation debt are as follows:

Fiscal year ending September 30,	General Obligation Bonds and Certificates of Obligation		General Obligation Tax Note from Direct Borrowing		Total
	Principal	Interest	Principal	Interest	
2024	\$ 715,000	\$ 166,976	\$ 315,000	\$ 14,212	\$ 1,211,188
2025	730,000	148,181	320,000	8,624	1,206,805
2026	750,000	129,072	330,000	2,904	1,211,976
2027	870,000	108,089	-	-	978,089
2028	885,000	85,425	-	-	970,425
2029-2033	2,060,000	171,419	-	-	2,231,419
2034-2035	355,000	8,187	-	-	363,187
	<u>\$ 6,365,000</u>	<u>\$ 817,349</u>	<u>\$ 965,000</u>	<u>\$ 25,740</u>	<u>\$ 8,173,089</u>

Business-type Activities revenue bonds and certificates of obligation outstanding at year end that are currently being serviced with surplus net revenues from the City’s Waterworks and Sewer System, the City’s Solid Waste Collection and Disposition System, or the City’s Municipal Golf Course are as follows:

Business-type activities (revenue bonds and c.o.'s)

	Interest Rates	Maturity Date	Amount Outstanding
2017 general obligation refunding bonds, callable at par beginning June 1, 2027	2.14%	2028	\$ 3,125,000
2020 certificates of obligation, callable at par beginning June 1, 2029	2.29%	2035	1,385,000
			<u>\$ 4,510,000</u>

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

General Obligation Bonds, Certificates of Obligation, General Obligation Tax Notes, and Revenue Bonds (continued):

Interest is payable semi-annually at various dates for the respective issues. The Business-Type Activities revenue bonds and certificate of obligations are currently being serviced by net surplus revenues and annual debt service requirements to maturity are as follows:

Fiscal year ending September 30,	Principal	Interest	Total
2024	\$ 730,000	\$ 97,332	\$ 827,332
2025	735,000	81,545	816,545
2026	740,000	65,651	805,651
2027	745,000	49,593	794,593
2028	735,000	33,477	768,477
2029-2033	590,000	60,227	650,227
2034-2035	235,000	5,439	240,439
	<u>\$ 4,510,000</u>	<u>\$ 393,264</u>	<u>\$ 4,903,264</u>

Canadian River Municipal Water Authority Obligations:

Dam and Aqueduct System Obligation. The City entered into a contract with CRMWA to reimburse it for a portion of the cost of the Canadian River Dam and Aqueduct System, completed in 1968, in exchange for surface water rights. The City's allocation of the project cost was \$5,419,278 plus interest at 2.632% per annum, which was being paid over a period of 50 years that began in 1969. On October 29, 1999, CRMWA was allowed to prepay its debt to the United States Bureau of Reclamation at a reduced amount by an act of Congress. This resulted in a reduction of the City's debt to CRMWA of \$1,461,084 which was recorded as contributed capital in previous years in the water and sewer fund. The terms of the contract specify that these payments are to be made solely out of the water system revenues and are not a general obligation of the City. For further explanation of this relationship, see Note 11. During 2010, CRMWA issued Canadian River Municipal Water Authority Contract Revenue Refunding Bonds, Series 2010 (Bureau of Reclamation Prepayment Project) to refund the remaining balance of the 1999 issuance. The Series 2010 Refunding Bonds were repaid during a prior year.

Conjunctive Use Groundwater Project Obligation. The City entered into a contract with CRMWA to reimburse it for a portion of the cost of acquiring water rights on 42,765 acres of land in Hutchinson and Roberts counties in the Texas Panhandle, developing a well field of 29 wells to produce underground water from these water rights, and constructing an aqueduct from these wells to the existing aqueduct. This project will allow for the blending of underground water with Lake Meredith water to produce a higher quality water supply.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 8. LONG-TERM DEBT (continued):

Canadian River Municipal Water Authority Obligations (continued):

In December 2012, CRMWA issued \$39,505,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2012, (the “2012 CRMWA Refunding Bonds”). Proceeds from the sale of the 2012 CRMWA Refunding Bonds were used to 1) advance refund \$41,575,000 of the CRMWA Series 2005 Revenue Bonds, and 2) pay costs of issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the CRMWA Series 2005 Revenue Bonds are considered defeased. Interest on the 2012 CRMWA Refunding Bonds will be from 2.0% to 5.0%, with maturities ranging from 2013 to 2025. The City’s share of the 2012 CRMWA Refunding Bonds is 5.72%, or approximately \$1,632,202, and the refunding will result in a reduction of the total debt service requirements of the City by approximately \$184,178. The reacquisition price of the City’s portion of the CRMWA Series 2005 Revenue Bonds was \$1,939,571, and the net carrying value was \$1,792,195, resulting in a deferred loss on refunding of \$147,376, which is being amortized by the City using the effective interest method. Current year amortization of the deferred charge was \$0, as the balance of the 2012 CRMWA Refunding Bonds were refunded by the issuance of the 2021 CRMWA Refunding Bonds during the year ended September 30, 2022, as further discussed below.

In December 2014, CRMWA issued \$42,165,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2014 (the “2014 CRMWA Refunding Bonds”). Proceeds from the sale of the 2014 CRMWA Refunding Bonds will be used to 1) advance refund \$32,670,000 of the CRMWA Series 2006 Bonds and current refund \$12,605,000 of the CRMWA Series 2005 Refunding Bonds, and 2) pay costs of the issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the CRMWA Series 2005 Revenue Bonds are considered defeased. Interest on the 2014 CRMWA Refunding Bonds will be from 2.0% to 5.0%, with maturities ranging from 2015 to 2027. The City’s share of the 2014 CRMWA Refunding Bonds of \$1,618,403 is approximately 3.838% and will result in a reduction of the total debt service requirements of the City by approximately \$84,516. The reacquisition price on the City’s portion of the bonds refunded was \$1,836,988, and the net carrying value was \$1,782,347, resulting in a deferred charge on refunding of \$54,641, which is being amortized by the City using the effective interest method. Current year amortization of the deferred charge was \$8,146. The balance of the 2014 CRMWA Refunding Bonds were refunded by the issuance of the 2023 CRMWA Refunding Bonds during the year ended September 30, 2023, as further discussed below.

In November 2017, CRMWA issued \$11,465,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2017 (the “2017 CRMWA Refunding Bonds”). Proceeds from the sale of the 2017 CRMWA Refunding Bonds were used to 1) advance refund a portion of the CRMWA Series 2009 Conjunctive Use Obligations and 2) pay the costs of the issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the portion of the CRMWA Series 2009 Conjunctive Use Obligations are considered defeased. Interest on the 2017 CRMWA Refunding Bonds will be from 3.0% to 5.0%, with maturities ranging from 2018 to 2029. The City’s share of the 2017 CRMWA Refunding Bonds is 3.6% or approximately \$412,740. The reacquisition price on the City’s portion of the bonds refunded was \$451,599, and the net carrying value was \$488,700, resulting in a deferred credit on refunding of \$37,101, which is being amortized by the City using the effective interest method. The current year amortization of the deferred credit was \$3,848. The balance on the 2017 CRMWA Refunding Bonds as of September 30, 2023 was \$257,400.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

Canadian River Municipal Water Authority Obligations (continued):

In November 2020, CRMWA issued \$44,095,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2020 (the “2020 CRMWA Refunding Bonds”). Proceeds from the sale of the 2020 CRMWA Refunding Bonds were used to 1) advance refund a portion of the CRMWA Series 2011 Conjunctive Use Ground Water Supply Project Bonds and 2) pay the costs of the issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the portion of the CRMWA Series 2011 Conjunctive Use Ground Water Supply Project Bonds are considered defeased. Interest on the 2020 CRMWA Refunding Bonds will be from 4.0% to 5.0%, with maturities ranging from 2021 to 2031. The City’s share of the 2020 CRMWA Refunding Bonds is 3.641% or approximately \$1,605,499 and will result in a reduction of the total debt service requirements of the City by approximately \$585,319. The reacquisition price on the City’s portion of the bonds refunded was \$1,930,698, and the net carrying value was \$1,886,220, resulting in a deferred charge on refunding of \$44,478, which is being amortized by the City using the effective interest method. The current year amortization of the deferred charge was \$6,473. The balance on the 2020 CRMWA Refunding Bonds as of September 30, 2023, was \$1,343,165.

The old net cash flow requirements of the City’s share of the bonds affected by the issuance of the 2020 CRMWA Refunding Bonds were \$3,580,070 and the net new cash flow requirements are \$3,033,121 after issuance of the 2020 CRMWA Refunding Bonds. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$546,949.

In November 2021, CRMWA issued \$14,645,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2021 (the “2021 CRMWA Refunding Bonds”). Proceeds from the sale of the 2021 CRMWA Refunding Bonds were used to 1) advance refund a portion of the CRMWA Series 2012 Conjunctive Use Ground Water Supply Project Bonds and 2) pay the costs of the issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the portion of the CRMWA Series 2012 Conjunctive Use Ground Water Supply Project Bonds are considered defeased. Interest on the 2021 CRMWA Refunding Bonds will be from 3.0% to 5.0%, with maturities ranging from 2022 to 2025. The City’s share of the 2021 CRMWA Refunding Bonds is 5.720% or approximately \$837,628 and will result in a reduction of the total debt service requirements of the City by approximately \$54,466. The reacquisition price on the City’s portion of the bonds refunded was \$882,958, and the net carrying value was \$861,364, resulting in a deferred charge on refunding of \$21,594, which is being amortized by the City using the effective interest method. The current year amortization of the deferred charge was \$8,633. The balance on the 2021 CRMWA Refunding Bonds as of September 30, 2023, was \$570,811.

The old net cash flow requirements of the City’s share of the bonds affected by the issuance of the 2021 CRMWA Refunding Bonds were \$756,188 and the net new cash flow requirements are \$702,554 after issuance of the 2021 CRMWA Refunding Bonds. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$53,634.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

Canadian River Municipal Water Authority Obligations (continued):

In May 2023, CRMWA issued \$12,330,000 in Canadian River Municipal Water Authority Subordinate Lien Contract Revenue Refunding Bonds, Series 2023 (the “2023 CRMWA Refunding Bonds”). Proceeds from the sale of the 2023 CRMWA Refunding Bonds were used to 1) advance refund the outstanding CRMWA Series 2014 Conjunctive Use Ground Water Supply Project Bonds and 2) pay the costs of the issuance of the bonds. The net proceeds of the bonds issued were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the CRMWA Series 2014 Conjunctive Use Ground Water Supply Project Bonds are considered defeased. Interest on the 2023 CRMWA Refunding Bonds will be at 5.0%, with maturities ranging from 2024 to 2027. The City’s share of the 2023 CRMWA Refunding Bonds is 3.60% or approximately \$443,880 and will result in a reduction of the total debt service requirements of the City by approximately \$16,695. The reacquisition price on the City’s portion of the bonds refunded was \$458,845, and the net carrying value was \$459,000, resulting in a deferred gain on refunding of \$155, which was recognized during the fiscal year ended September 30, 2023. The balance on the 2023 CRMWA Refunding Bonds as of September 30, 2023, was \$443,880.

The old net cash flow requirements of the City’s share of the bonds affected by the issuance of the 2023 CRMWA Refunding Bonds were \$517,770 and the net new cash flow requirements are \$501,075 after issuance of the 2023 CRMWA Refunding Bonds. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$15,501.

The following is a summary of the Business-type Activities CRMWA long-term debt maturities:

Fiscal year ending September 30,	Principal	Interest	Total
2024	\$ 565,267	\$ 103,152	\$ 668,419
2025	589,470	79,001	668,471
2026	314,044	61,130	375,174
2027	329,251	45,286	374,537
2028	220,809	32,268	253,077
2029-2031	596,415	38,829	635,244
	<u>\$ 2,615,256</u>	<u>\$ 359,666</u>	<u>\$ 2,974,922</u>

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

Long-term liability activity for the year ended September 30, 2023 was as follows:

	<u>Balance</u> <u>October 1,</u> <u>2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>September 30,</u> <u>2023</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 7,055,000	\$ -	\$ 690,000	\$ 6,365,000	\$ 715,000
Add: Unamortized bond premiums	220,612	-	39,962	180,650	-
Notes payable:					
General obligation tax note from direct borrowing	1,275,000	-	310,000	965,000	315,000
Leases	496,839	378,036	241,047	633,828	219,643
Compensated absences	675,716	690,521	675,716	690,521	-
Total Governmental Activities					
long-term liabilities	<u>\$ 9,723,167</u>	<u>\$ 1,068,557</u>	<u>\$ 1,956,725</u>	<u>\$ 8,834,999</u>	<u>\$ 1,249,643</u>

	<u>Balance</u> <u>October 1,</u> <u>2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>September 30,</u> <u>2023</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Business-type activities:					
Bonds payable:					
Revenue bonds and Certificates of obligation	\$ 5,230,000	\$ -	\$ 720,000	\$ 4,510,000	\$ 730,000
CRMWA obligations	3,171,942	443,880	1,000,566	2,615,256	565,267
Add: Unamortized bond premiums	332,177	21,193	111,663	241,707	-
Total bonds payable	8,734,119	465,073	1,832,229	7,366,963	1,295,267
Landfill closure liability	2,382,538	163,541	-	2,546,079	-
Leases	102,048	69,492	57,114	114,426	65,772
Compensated absences	95,517	101,661	95,517	101,661	69,515
Total Business-type Activities					
long-term liabilities	<u>\$ 11,314,222</u>	<u>\$ 799,767</u>	<u>\$ 1,984,860</u>	<u>\$ 10,129,129</u>	<u>\$ 1,430,554</u>

In prior years, compensated absences have been typically liquidated by the General Fund for governmental activities and by the Proprietary Fund in which the liability has been incurred for all business-type activities. The City does not anticipate any changes in the future for liquidation of these types of liabilities from how they have been liquidated in the past.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8. LONG-TERM DEBT (continued):

Current year interest expense was recorded as follows:

In total, during the year ended September 30, 2023, the City amortized \$151,625 of the net unamortized premiums on bond issuances, which was recorded as a reduction in interest expense reported on the Statement of Activities.

In total, during the year ended September 30, 2023, the City amortized \$50,928 of the deferred charges for bond refundings, which was recorded as an increase in interest expense reported on the Statement of Activities.

		<u>Governmental Activities</u>		<u>Business-type Activities</u>
Accrued interest payable at October 1, 2022	\$	(31,408)	\$	(58,901)
Interest and fees paid during the year		235,760		249,912
Amortization of bond premium and deferred charge on refunding		(31,769)		(68,928)
Accrued interest payable at September 30, 2023		<u>27,170</u>		<u>45,202</u>
Interest expense	\$	<u>199,753</u>	\$	<u>167,285</u>

NOTE 9. NET INVESTMENT IN CAPITAL ASSETS:

In a previous year, the remaining unpaid balance of the Tax and Waterworks and Sewer System Surplus Certificates of Obligation, Series 2009 (the “2009 Obligations”) previously reported in the business-type activities and carried in the Aquatics Center Fund was transferred to the governmental activities of the City and is being repaid through debt service taxes. Subsequent to the transfer of the debt, the capital asset constructed using the debt proceeds is reported in the business-type activities column, while the borrowing is now reflected in the governmental activities column on the Statement of Net Position. Therefore, as of September 30, 2023, the remaining outstanding debt balance of the transferred debt related to the 2009 Obligations, now included in the 2017 Refunding Bonds, of \$1,834,202 is excluded when calculating the net investment in capital assets for the governmental activities, but is included in this calculation for the total primary government. The effect of this reporting is that the net investment in capital assets and unrestricted net position (deficit) totals reported in the primary government do not agree to the sum of these categories reported in the governmental activities and business-type activities columns.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 10. INTER-FUND BALANCES AND INTERFUND TRANSFERS:

The composition of interfund balances as of September 30, 2023, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>							<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Coronavirus Relief Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Aquatics Center</u>	<u>Nonmajor Enterprise Funds</u>	
General Fund	\$ -	\$ 1,665	\$ 206,780	\$ 26,283	\$ 1,040	\$ 38,545	\$ 225,275	\$ 499,588
Capital Projects Fund	51,886	-	-	-	-	-	-	51,886
Nonmajor Governmental Funds	11,770	-	-	-	-	-	-	11,770
Solid Waste Management Fund	-	-	-	2,114,971	-	-	-	2,114,971
General Fund	<u>\$ 63,656</u>	<u>\$ 1,665</u>	<u>\$ 206,780</u>	<u>\$ 2,141,254</u>	<u>\$ 1,040</u>	<u>\$ 38,545</u>	<u>\$ 225,275</u>	<u>\$ 2,678,215</u>

Outstanding balances between funds result mainly from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

Interfund transfers of cash occurred during the year as follows:

<u>Transfers Out</u>	<u>Transfers In</u>				<u>Total</u>
	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Aquatics Center</u>	<u>Nonmajor Enterprise Funds</u>	
General fund	\$ -	\$ 216,781	\$ -	\$ -	\$ 216,781
Capital projects fund	292,000	-	-	-	292,000
Nonmajor permanent fund	-	6,000	-	-	6,000
Water and sewer fund	996,115	21,678	216,438	428,715	1,662,946
Nonmajor enterprise funds	200,000	-	-	-	200,000
Total	<u>\$ 1,488,115</u>	<u>\$ 244,459</u>	<u>\$ 216,438</u>	<u>\$ 428,715</u>	<u>\$ 2,377,727</u>

Interfund transfers were done in order to supplement the operations of the General Fund, the M.K. Brown Auditorium, the Lovett Memorial Library, the Aquatics Center, and the Municipal Golf Course, and to setup savings in the Capital Projects Fund for sewer system improvements. In addition to the cash transfers shown above, the Water and Sewer Fund transferred capital assets with a remaining basis of \$16,333 into governmental activities during the year ended September 30, 2023.

NOTE 11. SURFACE WATER SUPPLY CONTRACT:

The City's water is supplied by a series of underground wells and surface water purchased from CRMWA. As discussed in Note 1, CRMWA is a water district created in 1953 by the State of Texas to construct and operate a dam, water reservoir, and aqueduct system to supply water to surrounding municipalities. Prior to construction, the municipalities contracted to purchase surface water and were allotted a portion of the water rights and construction costs. The debt related to these rights is owed to the U.S. Bureau of Reclamation and the City's share is reported as long-term debt within the Water and Sewer System enterprise fund. According to the terms of the contract, payments are to be made solely out of water system revenues and are not a general obligation of the City. The City's rights under this arrangement are recorded in the same fund as part of the utility plant and are being amortized over 85 years, which is the estimated useful life of the major facilities, including the water basin. The City can sell part of its rights under the contract to other member cities, as allowed under the contract, and if sold, records the revenue in the water and sewer system fund.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12. CONSTRUCTION COMMITMENTS:

As of September 30, 2023, the City had multiple projects ongoing at various stages of completion. The summary below shows projects completed during the year as well as projects still ongoing as of September 30, 2023, the construction in progress as of the beginning of the year, as well as the total construction costs incurred through September 30, 2023. In addition, although subject to change, the City's administration has estimated the total costs pertaining to these renovations and construction projects, as well as the estimated completion dates, to be as follows:

<u>Construction Project</u>	<u>Balance as of 10/1/22</u>	<u>Current Year Additions</u>	<u>Projects Completed or Terminated</u>	<u>Balance as of 9/30/2023</u>	<u>Estimated Total Cost</u>	<u>Estimated Completion Date</u>
Governmental Activities:						
Dog park	\$ 9,760	\$ 2,640	\$ (12,400)	\$ -	N/A	Complete
Armory building improvements project	98,243	174,191	(272,434)	-	N/A	Complete
Downtown improvements project	-	524,483	-	524,483	709,483	February 2024
City Hall wall repair project	-	15,509	-	15,509	35,509	February 2024
City Hall lighting project	-	19,662	-	19,662	24,709	December 2023
Total governmental activities	<u>108,003</u>	<u>736,485</u>	<u>(284,834)</u>	<u>559,654</u>	<u>769,701</u>	
Business-Type Activities:						
Water treatment plant	107,764	-	(107,764)	-	N/A	Complete
Wastewater treatment plant	580,610	158,977	-	739,587	2,263,836	August 2024
Waterline replacement project	387,391	15,790	(403,181)	-	N/A	Complete
Sensus meter project	866,604	-	-	866,604	1,466,604	September 2024
Red Deer Creek rehabilitation project	151,933	-	(151,933)	-	N/A	Terminated
Gray Street water main project	23,346	29,664	-	53,010	103,010	September 2024
Utility roof construction	141,553	215,352	(356,905)	-	N/A	Complete
Water generator project	144,618	-	(144,618)	-	N/A	Terminated
Refuse line to golf course	-	19,208	-	19,208	19,208	February 2024
Landfill cell construction	-	1,639,490	-	1,639,490	1,829,408	December 2023
Total business-type activities	<u>2,403,819</u>	<u>2,078,481</u>	<u>(1,164,401)</u>	<u>3,317,899</u>	<u>5,682,066</u>	
Total construction in progress	<u>\$ 2,511,822</u>	<u>\$ 2,814,966</u>	<u>\$ (1,449,235)</u>	<u>\$ 3,877,553</u>	<u>\$ 6,451,767</u>	

NOTE 13. EMPLOYEE RETIREMENT SYSTEM:

Plan Description

The City participates as one of 919 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 annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

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

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 13. EMPLOYEE RETIREMENT SYSTEM (continued):

Benefits Provided

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

At retirement, the 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% of the member’s deposits and interest.

At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150%, or 200%) of the employee’s accumulated contributions. In addition, the City can grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee’s accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and the City matching percent had always been in existence and if the employee’s salary had always been the average of his/her salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee’s accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

Members can retire at ages 60 and above with five or more years of service or with twenty years of service. A member is vested after five years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	150
Inactive employees entitled to but not yet receiving benefits	107
Active employees	158
	415

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 13. EMPLOYEE RETIREMENT SYSTEM (continued):

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each City is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The 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 contribution rates for the City were 20.67% and 20.11% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were \$1,842,840, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables.

The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 13. EMPLOYEE RETIREMENT SYSTEM (continued):

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2109 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global Public Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other Public and Private Markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	<u>100.00%</u>	

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.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 13. EMPLOYEE RETIREMENT SYSTEM (continued):

Allocations

The City's net pension liability, pension expense, and deferred outflows of resources related to TMRS have been allocated between governmental activities and business-type activities using a contribution-based method.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/21	\$ 50,597,930	\$ 44,108,342	\$ 6,489,588
Changes for the year:			
Service cost	1,457,755	-	1,457,755
Interest	3,366,694	-	3,366,694
Change in benefit terms	-	-	-
Diff between expected/actual experience	737,175	-	737,175
Changes of assumptions	-	-	-
Contributions - employer	-	1,840,572	(1,840,572)
Contributions - employee	-	621,455	(621,455)
Net investment income	-	(3,216,060)	3,216,060
Benefit payments, including refunds of employee contributions	(2,899,711)	(2,899,711)	-
Administrative expenses	-	(27,862)	27,862
Other changes	-	33,247	(33,247)
Net changes	<u>2,661,913</u>	<u>(3,648,359)</u>	<u>6,310,272</u>
Balance at 12/31/22	<u>\$ 53,259,843</u>	<u>\$ 40,459,983</u>	<u>\$ 12,799,860</u>

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$ <u>19,824,201</u>	\$ <u>12,799,860</u>	\$ <u>7,034,086</u>

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.tmrs.com.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 13. EMPLOYEE RETIREMENT SYSTEM (continued):

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension expense of \$70,480. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ 519,076	\$ 191,114
Changes in actuarial assumptions	-	-
Differences between projected and actual investment earnings (net of current year amortization)	2,778,455	-
Contributions subsequent to the measurement date	1,401,424	-
Total	\$ 4,698,955	\$ 191,114

\$1,401,424 is included in deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30,	Pension Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2024	\$ 188,139	\$ 2,918,278
2025	853,940	2,064,338
2026	825,665	1,238,673
2027	1,238,673	-
2028	-	-
Thereafter	-	-
	\$ 3,106,417	

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 14. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB):

Supplemental Death Benefits Plan

The total OPEB liability of the Texas Municipal Retirement System (“TMRS”) has been determined using the flow of economic resources measurement and focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources related to other post-employment benefits and OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Plan Description

The City participates in the TRMS administered single-employer defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (“SDBF”). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under and discontinue participation in the SBDF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other Post Employment benefit (“OPEB”) and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75).

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees’ entire careers.

Employees of the City were required to contribute 0.0% of their annual gross earnings during the fiscal year. The contribution rates for the City were 0.41% and 0.34% in calendar years 2021 and 2022, respectively. The City’s contributions to TMRS for the year ended September 30, 2023 were \$32,668, and were equal to the required contributions.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 14. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB):

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	97
Inactive employees entitled to but not yet receiving benefits	22
Active employees	<u>158</u>
	<u><u>277</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50% per year
Overall payroll growth	3.50% to 11.50% including inflation
Discount rate	4.05%
Retirees' share of benefit-related costs	\$ -
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year setforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 14. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB):

The discount rate was based on the Fidelity Index’s “20-Year Municipal GO AA Index” rate as of December 31, 2022. The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at 12/31/21	\$ <u>753,767</u>
Changes for the year:	
Service cost	31,961
Interest	13,959
Change in benefit terms	-
Diff between expected/actual experience	(8,505)
Changes of assumptions	(242,202)
Contributions - employer	-
Contributions - employee	-
Net investment income	-
Benefit payments, including refunds of employee contributions	(22,194)
Administrative expenses	-
Other charges	-
Net changes	<u>(226,981)</u>
Balance at 12/31/22	<u>\$ <u>526,786</u></u>

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

The following shows the total OPEB liability calculated using the discount rate of 1.84%, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.84%) or 1 percentage point higher (2.84%) than the current rate:

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
City's total OPEB liability	\$ <u>619,963</u>	\$ <u>526,786</u>	\$ <u>453,270</u>

OPEB Plan Total Liability

Detailed information about the OPEB plan’s total OPEB liability is available in a separately issued TRMS financial report. That report may be obtained at www.tmr.com.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 14. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued):

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

For the year ended September 30, 2023, the City recognized OPEB expense of \$62,670.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ -	\$ 45,660
Changes in actuarial assumptions	65,595	192,874
Differences between projected and actual investment earnings (net of current year amortization)	-	-
Contributions subsequent to the measurement date	31,349	-
Total	\$ 96,944	\$ 238,534

\$31,349 is included in deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	OPEB Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2024	\$ (28,405)	\$ (144,533)
2025	(45,486)	(99,047)
2026	(52,573)	(46,474)
2027	(46,474)	-
2028	-	-
Thereafter	-	-
	\$ (172,938)	

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 14. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued):

Retiree Health Benefit Plan

In addition to the supplemental death benefit plan described above, prior to fiscal year 2000 the City offered post-employment health care benefits, in accordance with the City's Health Benefits Plan, to all employees who retired at age 55 or older with a minimum 15 years of service or to an employee who retired at any age and had a minimum of 25 years of service. The City discontinued the provision of this benefit in fiscal year 2000, and current employees of the City are not eligible to participate. As of September 30, 2023, the City had 8 retirees who previously met the eligibility requirements. The City is also required to provide health insurance coverage to employees who are separated from service (other than retirement) under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA). Under COBRA an employee has coverage on himself and dependents for up to eighteen months and dependents only that lose coverage due to separation of employee from service up to thirty-six months. Those employees who separate from the City while disabled, are covered for up to twenty-nine months under the COBRA provisions. As of September 30, 2023, no former employees were covered under the COBRA provisions.

The City finances the post-employment health care benefits on a pay-as-you-go basis. Participants who receive post-employment benefits are required to reimburse the City for a portion of the premiums for themselves and all premiums for any dependent coverage based on rates set by the City. To help ease the burden of providing these benefits to retirees, the City has adopted a policy where retirees eligible for Medicare are provided a Medicare supplement insurance policy in place of the previous coverage. The costs of these benefits for the fiscal year are:

	<u>Expenditures</u>	<u>Retiree Reimbursements</u>	<u>Net Cost to City</u>
Retirees	\$ <u>56,136</u>	\$ <u>51,632</u>	\$ <u>4,504</u>

The City had an actuarial study performed on the retiree health benefit plan as of the measurement date of December 31, 2017. Based on the actuarial study performed on the plan, the City's management determined that any total OPEB liability, deferred outflows or inflows of resources, and resulting OPEB expense related to this retiree health benefit plan would not have a material effect on the City's financial statements. As a result, no OPEB liability, deferred outflow or inflow of resources are included in the City's financial statements related to the retiree health benefit plan.

NOTE 15. RISK MANAGEMENT:

The City's risk management activities consist of administering employee life, health, property and liability insurance, worker's compensation and unemployment and disability insurance programs. All risk management activities are managed by the general fund except the City's self-insured dental insurance program, which is accounted for in an internal service fund.

All risk management programs of the general fund with inherent risk of significant loss are covered by commercial insurance funded through general fund operations. There have not been any settlements in excess of commercial insurance coverage for the current fiscal year or in any of the past three fiscal years.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 15. RISK MANAGEMENT (continued):

Beginning October 1, 2015, the City began contracting with FirstCare to provide health insurance benefits for its employees. Under the terms of the contract, the City's liability is limited to the monthly premiums for its employees. For employees electing the standard plan option, the City pays 100% of the employee's premium. For employees choosing the health insurance plan with increased benefits, the employee is liable for the difference between the higher plan and the standard plan. Employees must also pay 100% of the premiums for dependent coverage.

The City self-insures its employees and their covered dependents for dental benefits under an "administrative services" contract with an independent insurance company. Dental benefits are fully self-insured with a \$1,000 per year, per individual limit on benefits.

Premiums paid by employees and the City for dental coverage are recorded as revenues (charges for services) in the internal service fund. Benefit disbursements and claims are recorded as expenses. The City records an estimated claims liability for dental benefit claims. The accrued liability for estimated claims is based on estimates of the eventual loss on claims arising and reported prior to year-end, and an estimate of claims incurred but not reported based on historical experience.

Unpaid claim liabilities are recorded in the dental benefit internal service fund for dental care claims. The following represents the changes in estimated aggregate liabilities for the City from October 1, 2021 to September 30, 2023:

	Dental Benefits
Liability balance, October 1, 2021	\$ 6,309
Claims and changes in estimates	78,124
Claims payments	<u>(80,687)</u>
Liability balance, September 30, 2022	3,746
Claims and changes in estimates	74,168
Claims payments	<u>(74,007)</u>
Liability balance, September 30, 2023	<u>\$ 3,907</u>

NOTE 16. DEFERRED COMPENSATION PLAN:

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees who meet minimum eligibility requirements, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The City funds all amounts of compensation deferred under the Plan, at the direction of the covered employee, through various types of funds concentrating on investments in growth stocks, bonds, fixed rate securities, etc. as underwritten by the International City Manager Association (ICMA) Retirement Corporation, or by Hartford.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 16. DEFERRED COMPENSATION PLAN (continued):

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust by ICMA or Hartford for the exclusive benefit of the participating employees and are not accessible by the City or its creditors.

Since the assets are held in trust for the exclusive benefit of the participating employees and not the City or its general creditors, none of the assets are reported in the City's financial statements, in accordance with GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

NOTE 17. LANDFILL PERMIT:

The City was approved for additional permitting for the City's landfill with the State of Texas on December 29, 1995. The additional permitting should increase capacity of the City's landfill to a level which will meet the needs of the City for at least 64 years. The City has incurred costs to date to obtain the permit of \$690,786. On October 8, 1998, the new landfill opened and the City began to amortize the costs as a charge to operations based on an estimate of capacity used to total capacity of the new landfill. The estimated usage to date is 24.5%, resulting in \$169,242 of permit costs being amortized through September 30, 2023.

NOTE 18. LANDFILL CLOSURE AND POST-CLOSURE CARE COST AND RELATED FINANCIAL ASSURANCE:

In response to criteria adopted by the U.S. Environmental Protection Agency which established closure requirements for all municipal solid waste landfills that receive solid waste after October 9, 1993, the Governmental Accounting Standards Board issued Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs* (GASB 18). State and federal laws and regulations require the City to place a final cover on its existing landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty 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, GASB 18 requires the City to report a portion of these closure and post-closure care costs as an operating expense in each period the landfill is open based on landfill capacity used as of each balance sheet date. The current closure and post-closure cost estimates are updated annually for inflation, deflation, technology, or changes in applicable laws or regulations based upon what it would cost to perform all closure and post-closure care.

The City currently operates under two permits granted by the Texas Commission on Environmental Quality (TCEQ) known as landfill permit numbers 589A and 2238. Permit 589A covers an area approximately 61 acres in size, while permit 2238 covers an area approximately 146 acres in size.

Landfill permit 589A had originally been estimated to have a total of eight cells, but was able to be expanded to include a total of ten cells. Cells one through four had been filled in previous years and covered in accordance with both State and Federal regulations. During the year ended September 30, 2009, the City completed usage of cells five through eight and covered these cells also in accordance with State and Federal regulations. In November 2009, the City was notified by the TCEQ that they had approved the closure activities of cells five through eight.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 18. LANDFILL CLOSURE AND POST-CLOSURE CARE COST AND RELATED FINANCIAL ASSURANCE (continued):

In addition, as mentioned above, the City is going to be able to utilize additional space in permit 589A, which is known as cells nine and ten. Through consultations between its outside engineers and the public works department the City was able to estimate closure and post-closure costs for permit 589A. Based upon these estimates the future closure and post-closure costs for permit 589A were determined to be \$189,079 and \$401,256, respectively. These estimates are subjected to annual inflation adjustments based on the inflation factor published by the Texas Commission on Environmental Quality.

As of September 30, 2023 the inflation adjusted estimated closure and post-closure costs for permit 589A were \$255,092 and \$541,347, respectively. In accordance with GASB 18, the City records the incurred liability for closure and post-closure costs based on the filled portion of the landfill's estimated total capacity. As of September 30, 2023, the capacity used to date for permit 589A was estimated to be 82.90%, resulting in estimated liabilities for closure and post-closure costs of \$211,471 and \$448,777, respectively.

Landfill permit 2238 has been estimated to have a total of sixteen cells, with an estimated life of approximately 64 years. Through September 30, 2023, the City had constructed and was using cells one through four of permit 2238. Consistent with permit 589A, the City along with its landfill engineering consultant was able to determine closure and post-closure cost estimates for permit 2238. Based upon these estimates the future closure and post-closure costs for permit 2238 were determined to be \$3,789,176 and \$2,612,221, respectively. These estimates are subject to annual inflation adjustments based on the inflation factor published by the Texas Commission on Environmental Quality.

As of September 30, 2023 the inflation adjusted estimated closure and post-closure costs for permit 2238 were \$4,556,242 and \$3,141,029, respectively. The capacity used to date for permit 2238 was estimated to be 24.5%, resulting in estimated liabilities for closure and post-closure costs of \$1,116,279 and \$769,552, respectively.

The recording of change in estimated closure and post-closure liability based on the inflation adjustment and change in capacity filled for both of the City's landfill permits discussed above resulted in \$163,541 being recorded as landfill closure cost expense in the Solid Waste Management Fund on the City's financial statements.

The City is required by state and federal laws and regulations to meet certain financial responsibility requirements in connection with the City's exposure to liability for the closure and post-closure care costs. The City has elected to meet financial assurance responsibility by complying with one option called the

Local Government Financial Test and Government Guarantee. To meet this test the City must satisfy three components:

- 1) To meet specific ratio or bond rating criteria.
- 2) Public notice of the financial assurance costs.
- 3) Record keeping and reporting requirements.

**CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 18. LANDFILL CLOSURE AND POST-CLOSURE CARE COST AND RELATED FINANCIAL ASSURANCE (continued):

The City has met the financial component (1) listed above by maintaining an "A+" bond rating on its general obligation bonds and having a ratio of current estimated closure and post-closure costs as compared to total revenue of less than or equal to 43%. The financial assurance costs required by the State of Texas to be identified and reported in the accompanying financial statements have been obtained by Biggs & Mathews, Mansfield, Texas (environmental engineers) and can be summarized as follows:

Type of Expenditure	Cost Estimate		
	Old Landfill	New Landfill	Total
Closure costs	\$ 255,092	\$ 4,556,242	\$ 4,811,334
Post-closure care costs	541,347	3,141,029	3,682,376
	\$ 796,439	\$ 7,697,271	\$ 8,493,710

The City's financial ratio is as follows:

Total closure and post-closure costs	8,493,710		=		25.80%
Total City revenue	32,919,184				

The public notice component (2) listed above has been met by the City through disclosure in this footnote of the required financial assurance costs and related information. The record keeping and reporting component (3) listed above will be met through submittal to the State of Texas of required documentation including:

- 1) A letter signed by the City's chief financial officer which certifies that the City has met the conditions of the test.
- 2) Copy of the City's independently audited year-end financial statements.
- 3) A special report from the independent certified public accountant.

NOTE 19. COMPONENT UNIT TRANSACTIONS:

The following were significant transactions between the City and the PEDC for the year ended September 30, 2023:

During the year ended September 30, 2023, the City remitted \$1,478,825 to the PEDC for its portion of the sales taxes received from the State Comptroller.

NOTE 20. SUBSEQUENT EVENTS:

The City's management has evaluated subsequent events through March 25, 2024 which is the date the financial statements were available to be issued. Management is not aware of any events that occurred subsequent to September 30, 2023, that would require adjustment to or disclosure in the notes to the financial statements.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 21. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS:

Recently Issued and Adopted Accounting Pronouncements

In May 2019, the GASB issued Statement 91, *Conduit Debt Obligations* (GASB 91). The primary objective of this Statement are to provide a single method of reporting conduit debt obligations by debt issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. It clarifies the existing definition of conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving note disclosures. The requirements of this Statement were effective for reporting periods beginning after December 15, 2020. Early application is encouraged. However, in accordance with GASB 95, the effective date of this Statement is postponed to periods beginning after December 15, 2021. The adoption of this Statement did not have any significant impact on the City's financial statements.

In March 2020, the GASB issued Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94). The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The adoption of this Statement did not have a significant impact on the City's financial statements.

In May 2020, the GASB issued Statement 96, *Subscription-Based Information Technology Arrangements* (GASB 96). The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA's). That objective is accomplished by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset, and a corresponding subscription liability, (3) providing the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) requiring note disclosures of essential information regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Management of the City evaluated all subscription-based information technology arrangements currently in place and made the determination that at the present time, the implementation of GASB 96 would not have a material impact on the City's financial statements; consequently, GASB 96 was not implemented for the City's fiscal year ending September 30, 2023.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 21. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS
(continued):

Recently Issued Accounting Pronouncements

In April 2022, the GASB issued Statement 99, *Omnibus 2022* (GASB 99). The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are (1) classification and reporting of derivative instruments within the scope of GASB 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; (2) classification of provisions in GASB 87, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; (3) clarification of provisions in GASB 94 related to the determination of the PPP term and recognition and measurement of installment payments and the transfer of the underlying PPP asset; (4) clarification of provisions in GASB 96 related to SBITA term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; (5) extension of the period during which the LIBOR is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; (6) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); (7) disclosures related to nonmonetary transactions; (8) pledges of future revenues when resources are not received by the pledging government; (9) clarification of provisions in Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; (10) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and (11) terminology used in GASB 53 to refer to resource flows statements. The requirements of this Statement related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statements 53 and 63 are effective upon issuance. The requirements of this Statement related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 30, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments are effective for fiscal years beginning after June 30, 2023, and all reporting periods thereafter. Management is currently evaluating the impact of the adoption of this Statement on the City’s financial statements.

In June 2022, the GASB issued Statement 100, *Accounting Changes and Error Corrections* (GASB 100). The primary objective of this Statement is to enhance the accounting and reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier implementation is encouraged. Management is currently evaluating the impact of the adoption of this Statement on the City’s financial statements.

In June 2022, the GASB issued Statement 101, *Compensated Absences* (GASB 101). The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

CITY OF PAMPA, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 21. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS (continued):

Recently Issued Accounting Pronouncements (continued):

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier implementation is encouraged. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

In December 2023, the GASB issued Statement 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following: (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun prior to the issuance of the financial statements and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

NOTE 22. NOTES RECEIVABLE:

In October 2018, the City entered into an installment lease contract with a local cotton gin on the sale of land in the leased properties fund. As part of the agreement the gin was to make five installment payments of \$200,000 annually and the agreement also includes a purchase option of \$1,000,000 that is forgivable. The purchase option at the conclusion of the agreement is forgivable if the gin constructs \$10 million in improvements to the land and maintains an average of 10 full time equivalents employed throughout the agreement. As of September 30, 2019, the gin had exceeded the requirements of the \$10 million in improvements and employed more than 10 employees. As a result, the City's management expects the gin to meet the stated requirements and does not expect to receive any proceeds on the final purchase option included in the agreement. As a result, the purchase option has not been recorded on the City's books as receivable. The present value of the future lease payments at the beginning of the lease was \$945,617, and the discount on the lease of \$54,383 was amortized and recorded as interest income over the term of the agreement at the imputed interest rate of 2.649%, which is based on the average borrowing rate on the other City's outstanding debt. The final payment on the note was received by the City during the year ended September 30, 2023.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

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CITY OF PAMPA, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
A. Total Pension Liability			
Service Cost	\$ 1,457,755	\$ 1,368,788	\$ 1,299,107
Interest (on the Total Pension Liability)	3,366,694	3,273,502	3,191,652
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	737,175	(392,157)	(565,381)
Changes of Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(2,899,711)	(2,928,263)	(2,567,001)
Net Change in Total Pension Liability	\$ 2,661,913	\$ 1,321,870	\$ 1,358,377
Total Pension Liability - Beginning	50,597,930	49,276,060	47,917,683
Total Pension Liability - Ending	\$ 53,259,843	\$ 50,597,930	\$ 49,276,060
B. Total Fiduciary Net Position			
Contributions - Employer	\$ 1,840,572	\$ 1,827,270	\$ 1,697,375
Contributions - Employee	621,455	587,029	553,148
Net Investment Income	(3,216,060)	5,145,711	2,808,488
Benefit Payments, Including Refunds of Employee Contributions	(2,899,711)	(2,928,263)	(2,567,001)
Administrative Expense	(27,862)	(23,826)	(18,187)
Other	33,247	163	(710)
Net Change in Plan Fiduciary Net Position	\$ (3,648,359)	\$ 4,608,084	\$ 2,473,113
Plan Fiduciary Net Position - Beginning	44,108,342	39,500,258	37,027,145
Plan Fiduciary Net Position - Ending	\$ 40,459,983	\$ 44,108,342	\$ 39,500,258
C. Net Pension Liability	\$ 12,799,860	\$ 6,489,588	\$ 9,775,802
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	75.97%	87.17%	80.16%
E. Covered Payroll	\$ 8,877,923	\$ 8,387,180	\$ 7,902,112
F. Net Pension Liability as a Percentage of Covered Payroll	144.18%	77.38%	123.71%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

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FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
\$ 1,232,807	\$ 1,171,864	\$ 1,144,994	\$ 1,134,951	\$ 1,097,354	\$ 916,826
3,092,291	3,016,652	2,942,062	2,840,837	2,828,538	2,714,438
-	-	-	-	-	-
(393,323)	(552,033)	(523,997)	(69,169)	(91,604)	2,040
100,113	-	-	-	194,442	-
(2,619,031)	(2,473,739)	(2,469,175)	(2,394,841)	(2,342,645)	(1,844,472)
\$ 1,412,857	\$ 1,162,744	\$ 1,093,884	\$ 1,511,778	\$ 1,686,085	\$ 1,788,832
46,504,826	45,342,082	44,248,198	42,716,420	41,030,335	39,241,503
\$ 47,917,683	\$ 46,504,826	\$ 45,342,082	\$ 44,228,198	\$ 42,716,420	\$ 41,030,335
\$ 1,637,884	\$ 1,584,130	\$ 1,537,357	\$ 1,508,773	\$ 1,557,370	\$ 1,457,928
535,006	510,775	499,374	496,541	506,360	468,146
5,017,329	(1,014,889)	4,181,085	1,935,870	42,664	1,561,122
(2,619,031)	(2,473,739)	(2,469,175)	(2,394,841)	(2,342,645)	(1,844,472)
(28,377)	(19,625)	(21,673)	(21,867)	(25,987)	(16,298)
(852)	(1,025)	(1,098)	(1,178)	(1,284)	(1,340)
\$ 4,541,959	\$ (1,414,373)	\$ 3,725,870	\$ 1,523,298	\$ (263,522)	\$ 1,625,086
32,485,186	33,899,559	30,173,689	28,650,391	28,913,913	27,288,827
\$ 37,027,145	\$ 32,485,186	\$ 33,899,559	\$ 30,173,689	\$ 28,650,391	\$ 28,913,913
\$ 10,890,538	\$ 14,019,640	\$ 11,442,523	\$ 14,054,509	\$ 14,066,029	\$ 12,116,422
77.27%	69.85%	74.76%	68.22%	67.07%	70.47%
\$ 7,642,944	\$ 7,296,784	\$ 7,133,921	\$ 7,093,443	\$ 7,233,711	\$ 6,687,798
142.49%	192.13%	160.40%	198.13%	194.45%	181.17%

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CITY OF PAMPA, TEXAS
SCHEDULE OF PENSION CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE FISCAL YEAR 2023

	2023	2022	2021
Actuarially Determined Contribution	\$ 1,842,840	\$ 1,899,393	\$ 1,748,950
Contributions in Relation to the Actuarially Determined Contributions	(1,842,840)	(1,899,393)	(1,748,950)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Payroll	\$ 9,260,218	\$ 9,039,457	\$ 8,054,333
Contributions as a Percentage of Covered Payroll	19.90%	21.01%	21.71%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented as of the governmental entity's respective fiscal years as opposed to the time periods covered by the measurement dates ending December 31 for the respective fiscal years.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

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2020	2019	2018	2017	2016	2015
\$ 1,731,303	\$ 1,614,962	\$ 1,567,463	\$ 1,555,313	\$ 1,530,013	\$ 1,509,437
(1,731,303)	(1,614,962)	(1,567,463)	(1,555,313)	(1,530,013)	(1,509,437)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,065,023	\$ 7,509,928	\$ 7,234,240	\$ 7,165,948	\$ 7,082,584	\$ 6,930,381
21.47%	21.50%	21.67%	21.70%	21.60%	21.78%

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**CITY OF PAMPA, TEXAS
NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table based on rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post Retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. the rates are projected on a fully generational basis with scale UMP.

Other Information: There were no benefit changes during the year.

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CITY OF PAMPA, TEXAS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
Total OPEB Liability			
Service Cost	\$ 31,961	\$ 29,355	\$ 22,126
Interest on the Total OPEB Liability	13,959	14,895	18,546
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	(8,505)	(29,565)	(47,479)
Changes of Assumptions	(242,202)	21,995	90,894
Benefit Payments*	(22,195)	(26,000)	(8,692)
Net Change in Total OPEB Liability	(226,982)	10,680	75,395
Total OPEB Liability - Beginning	753,768	743,088	667,693
Total OPEB Liability - Ending	<u>\$ 526,786</u>	<u>\$ 753,768</u>	<u>\$ 743,088</u>
Covered Payroll	\$ 8,877,923	\$ 8,387,180	\$ 7,902,112
Total OPEB Liability as a Percentage of Covered Payroll	5.93%	8.99%	9.40%

*The Supplemental Death Benefit Fund is considered to be an unfunded OPEB plan under GASB 75. Because of this benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Note: GASB Codification, Vol. 2, P52.139 states that the information on this schedule should be determined as of the measurement date of the plan.

As required by GASB 75, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

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	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
\$	16,814	\$ 18,242	\$ 14,981
	21,006	19,806	20,020
	-	-	-
	(17,497)	(25,397)	-
	94,171	(35,144)	40,035
	(9,172)	(8,756)	(7,134)
	105,322	(31,249)	67,902
	562,371	593,620	525,718
\$	667,693	\$ 562,371	\$ 593,620
\$	7,642,944	\$ 7,296,784	\$ 7,133,921
	8.74%	7.71%	8.32%

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CITY OF PAMPA, TEXAS
NOTES TO SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
AND RELATED RATIOS - TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	N/A
Amortization Method	N/A
Remaining Amortization Period	N/A
Asset Valuation Method	N/A
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Discount Rate	4.05%, based on the Fidelity Index's '20-Year Municipal GO AA Index" rate as of December 31, 2022
Retirement Age	N/A
Mortality	Service retirees: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Disabled retirees: 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Other Information: There were no benefit changes during the year.

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**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES**

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CITY OF PAMPA, TEXAS
 COMBINING BALANCE SHEET -
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	Controlled Substances	M.K. Brown Auditorium	Lovett Memorial Library	Public Safety Grants
ASSETS				
Cash and Cash Equivalents	\$ 18,420	\$ 33,665	\$ 248,863	\$ -
Accounts Receivable, Net	-	58,383	9,307	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Prepaid Items	-	260	260	-
Restricted Cash	-	15,170	-	-
Restricted Investments	-	-	-	-
Total Assets	<u>\$ 18,420</u>	<u>\$ 107,478</u>	<u>\$ 258,430</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 32,566	\$ 4,552	\$ -
Accrued Expenditures/Expenses	-	2,148	4,752	-
Due to Other Funds	-	1,040	-	-
Unearned Revenues	-	15,170	-	-
Total Liabilities	<u>-</u>	<u>50,924</u>	<u>9,304</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow - Property Taxes	-	-	9,293	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>9,293</u>	<u>-</u>
FUND BALANCES				
Nonspendable Fund Balance:				
Permanent Fund Principal	-	-	-	-
Prepaid Items	-	260	260	-
Restricted Fund Balance:				
M.K.Brown Auditorium	-	56,294	-	-
Lovett Library	-	-	239,573	-
Law Enforcement	18,420	-	-	-
Tax Increment Reinvestment Zone	-	-	-	-
Total Fund Balances	<u>18,420</u>	<u>56,554</u>	<u>239,833</u>	<u>-</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 18,420</u>	<u>\$ 107,478</u>	<u>\$ 258,430</u>	<u>\$ -</u>

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Tax Increment Reinvestment Zone	Total		M.K. Brown Permanent Fund	Total	
	Nonmajor Special Revenue Funds			Nonmajor Governmental Funds	
\$ 3,554	\$ 304,502		\$ 4,265	\$ 308,767	
-	67,690		-	67,690	
4,869	4,869		-	4,869	
11,771	11,771		-	11,771	
-	520		-	520	
-	15,170		-	15,170	
-	-	350,416		350,416	
<u>\$ 20,194</u>	<u>\$ 404,522</u>		<u>\$ 354,681</u>	<u>\$ 759,203</u>	
\$ -	\$ 37,118	\$ -	\$ -	\$ 37,118	
-	6,900	-	-	6,900	
-	1,040	-	-	1,040	
-	15,170	-	-	15,170	
<u>-</u>	<u>60,228</u>	<u>-</u>	<u>-</u>	<u>60,228</u>	
-	9,293	-	-	9,293	
<u>-</u>	<u>9,293</u>	<u>-</u>	<u>-</u>	<u>9,293</u>	
-	-	350,000		350,000	
-	520	-		520	
-	56,294	4,681		60,975	
-	239,573	-		239,573	
-	18,420	-		18,420	
20,194	20,194	-		20,194	
<u>20,194</u>	<u>335,001</u>	<u>354,681</u>		<u>689,682</u>	
<u>\$ 20,194</u>	<u>\$ 404,522</u>	<u>\$ 354,681</u>		<u>\$ 759,203</u>	

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CITY OF PAMPA, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Controlled Substances	M.K. Brown Auditorium	Lovett Memorial Library	Public Safety Grants
REVENUES:				
Taxes:				
Property Taxes	\$ -	\$ -	\$ 198,490	\$ -
Other Taxes	-	325,307	-	-
Penalty and Interest on Taxes	-	-	2,008	-
Intergovernmental Revenue and Grants	-	-	3,000	81,135
Charges for Services	-	34,279	4,469	-
Fines	-	-	3,407	-
Investment Earnings	131	124	3,315	-
Contributions & Donations	12,974	131,407	12,650	-
Other Revenue	-	225	1,699	-
Total Revenues	<u>13,105</u>	<u>491,342</u>	<u>229,038</u>	<u>81,135</u>
EXPENDITURES:				
Public Safety	370	-	-	81,135
Culture and Recreation	-	384,301	431,771	-
Debt Service:				
Principal on Right-to-Use Leases	-	646	1,603	-
Interest on Right-to-Use Leases	-	107	458	-
Capital Outlay:				
Capital Outlay	-	131,407	-	-
Right-to-Use Lease Asset	-	3,399	-	-
Total Expenditures	<u>370</u>	<u>519,860</u>	<u>433,832</u>	<u>81,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,735</u>	<u>(28,518)</u>	<u>(204,794)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Right-to-Use Leases	-	3,399	-	-
Transfers In From Other Funds	-	27,678	216,781	-
Transfers Out To Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>31,077</u>	<u>216,781</u>	<u>-</u>
Net Change in Fund Balance	12,735	2,559	11,987	-
Fund Balance - October 1 (Beginning)	<u>5,685</u>	<u>53,995</u>	<u>227,846</u>	<u>-</u>
Fund Balance - September 30 (Ending)	<u>\$ 18,420</u>	<u>\$ 56,554</u>	<u>\$ 239,833</u>	<u>\$ -</u>

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Tax Increment Reinvestment Zone	Total Nonmajor Special Revenue Funds	M.K. Brown Permanent Fund	Total Nonmajor Governmental Funds
\$ 20,194	\$ 218,684	\$ -	\$ 218,684
-	325,307	-	325,307
-	2,008	-	2,008
-	84,135	-	84,135
-	38,748	-	38,748
-	3,407	-	3,407
-	3,570	5,863	9,433
-	157,031	-	157,031
-	1,924	-	1,924
<u>20,194</u>	<u>834,814</u>	<u>5,863</u>	<u>840,677</u>
-	81,505	-	81,505
-	816,072	-	816,072
-	2,249	-	2,249
-	565	-	565
-	131,407	-	131,407
-	3,399	-	3,399
-	1,035,197	-	1,035,197
<u>20,194</u>	<u>(200,383)</u>	<u>5,863</u>	<u>(194,520)</u>
-	3,399	-	3,399
-	244,459	-	244,459
-	-	(6,000)	(6,000)
-	247,858	(6,000)	241,858
20,194	47,475	(137)	47,338
-	287,526	354,818	642,344
<u>\$ 20,194</u>	<u>\$ 335,001</u>	<u>\$ 354,681</u>	<u>\$ 689,682</u>

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CITY OF PAMPA, TEXAS
 COMBINING STATEMENT OF NET POSITION -
 NONMAJOR ENTERPRISE FUNDS
 SEPTEMBER 30, 2023

	Hidden Hills Golf Course	Leased Properties	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 19,353	\$ 298,208	\$ 317,561
Restricted Cash & Cash Equivalents	74,949	-	74,949
Accounts Receivable, Net	2,050	-	2,050
Inventories	55,159	-	55,159
Prepaid Items	3,655	-	3,655
Total Current Assets	155,166	298,208	453,374
Noncurrent Assets:			
Leases Receivable - Non Current	-	37,944	37,944
Capital Assets:			
Land	545,514	-	545,514
Buildings and Improvements	1,691,628	738,592	2,430,220
Vehicles and Equipment	935,319	-	935,319
Accumulated Depreciation/Amortization	(2,132,940)	(539,272)	(2,672,212)
Total Noncurrent Assets	1,039,521	237,264	1,276,785
Total Assets	1,194,687	535,472	1,730,159
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow Related to TMRS	83,322	-	83,322
Total Deferred Outflows of Resources	83,322	-	83,322
LIABILITIES			
Current Liabilities:			
Accounts Payable	65,977	-	65,977
Accrued Expenditures/Expenses	4,437	-	4,437
Due to Other Funds	225,275	-	225,275
Accrued Interest Payable	3,422	-	3,422
Unearned Revenues	17,602	-	17,602
Bonds Payable - Current:			
Revenue Bonds and Certificates of Obligation	15,000	-	15,000
Right-to-Use Leases Payable - Current	40,477	-	40,477
Compensated Absences - Current	3,365	-	3,365
Total Current Liabilities	375,555	-	375,555
Noncurrent Liabilities:			
Bonds Payable - Non-Current:			
Revenue Bonds - Long-term	105,000	-	105,000
Compensated Absences - Noncurrent	10,096	-	10,096
Net Pension Liability	192,778	-	192,778
Net OPEB Liability	7,226	-	7,226
Total Noncurrent Liabilities	315,100	-	315,100
Total Liabilities	690,655	-	690,655
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflow Related to TMRS	2,643	-	2,643
Deferred Resource Inflow for Leases	-	62,404	62,404
Total Deferred Inflows of Resources	2,643	62,404	65,047
NET POSITION			
Net Investment in Capital Assets and Lease Assets	953,992	199,320	1,153,312
Restricted for Capital Acquisition	74,949	-	74,949
Unrestricted	(444,230)	273,748	(170,482)
Total Net Position	\$ 584,711	\$ 473,068	\$ 1,057,779

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CITY OF PAMPA, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Hidden Hills Golf Course	Leased Properties	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Charges for Services	\$ 302,965	\$ -	\$ 302,965
Rents and Lease Revenue	-	24,822	24,822
Other Revenue	122,985	-	122,985
Total Operating Revenues	<u>425,950</u>	<u>24,822</u>	<u>450,772</u>
OPERATING EXPENSES:			
Personnel Services - Salaries and Wages	321,779	-	321,779
Contracted Services	44,875	6,408	51,283
Supplies and Materials	146,939	-	146,939
Depreciation and Amortization	125,389	14,237	139,626
Intercity Administrative Charges	35,923	6,029	41,952
Insurance and Claims	8,988	5,978	14,966
Total Operating Expenses	<u>683,893</u>	<u>32,652</u>	<u>716,545</u>
Operating Income (Loss)	<u>(257,943)</u>	<u>(7,830)</u>	<u>(265,773)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	-	11,493	11,493
Interest on Leases	-	1,213	1,213
Interest Expense	(3,350)	-	(3,350)
Total Nonoperating Revenue (Expenses)	<u>(3,350)</u>	<u>12,706</u>	<u>9,356</u>
Income (Loss) Before Transfers	<u>(261,293)</u>	<u>4,876</u>	<u>(256,417)</u>
Transfers In From Other Funds	428,715	-	428,715
Transfers Out To Other Funds	-	(200,000)	(200,000)
Change in Net Position	<u>167,422</u>	<u>(195,124)</u>	<u>(27,702)</u>
Total Net Position - October 1 (Beginning)	<u>417,289</u>	<u>668,192</u>	<u>1,085,481</u>
Total Net Position - September 30 (Ending)	<u>\$ 584,711</u>	<u>\$ 473,068</u>	<u>\$ 1,057,779</u>

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CITY OF PAMPA, TEXAS
 COMBINING STATEMENT OF CASHFLOWS -
 NONMAJORENTERPRISEFUNDS
 FOR THE YEARENDEDSEPTEMBER 30, 2023

	Hidden Hills Golf Course	Leased Properties	Total Nonmajor Enterprise Funds
<u>Cash Flows from Operating Activities:</u>			
Cash Receipts from Charges For Services	\$ 424,302	\$ 42,378	\$ 466,680
Cash Payments to Employees for Services	(318,048)	-	(318,048)
Cash Payments for Insurance and Claims	(8,988)	(5,978)	(14,966)
Cash Payments to Suppliers	(136,441)	(6,408)	(142,849)
Cash Payments for Inter-fund Services Provided	(125,150)	-	(125,150)
Cash Payments for Inter-fund Services Used	(35,923)	(6,029)	(41,952)
Net Cash Provided by (Used for) Operating Activities	(200,248)	23,963	(176,285)
<u>Cash Flows from Non-Capital Financing Activities:</u>			
Transfers From Other Funds	428,715	-	428,715
Transfers To Other Funds	-	(200,000)	(200,000)
Net Cash Provided by (Used for) Non-Capital Financing Activities	428,715	(200,000)	228,715
<u>Cash Flows from Capital & Related Financing Activities:</u>			
Acquisition of Capital Assets	(170,488)	-	(170,488)
Basis of Assets Transferred to Govn't Activities	-	194,838	194,838
Principal Paid On Capital Related Debt	(10,000)	8,479	(1,521)
Interest Paid on Capital Debt	(6,201)	-	(6,201)
Principal Payments on RTU Leases & Financed Leases	(37,359)	-	(37,359)
Net Cash Provided by (Used for) Capital & Related Financing Activities	(224,048)	203,317	(20,731)
<u>Cash Flows from Investing Activities:</u>			
Interest Received	-	12,706	12,706
Net Increase in Cash and Cash Equivalents	4,419	39,986	44,405
Cash and Cash Equivalentents at Beginning of the Period	89,883	258,222	348,105
Cash and Cash Equivalentents at End of the Period	\$ 94,302	\$ 298,208	\$ 392,510

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CITY OF PAMPA, TEXAS
 COMBINING STATEMENT OF CASHFLOWS -
 NONMAJORENTERPRISEFUNDS
 FOR THE YEARENDEDSEPTEMBER 30, 2023

	Hidden Hills Golf Course	Leased Properties	Total Nonmajor Enterprise Funds
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided by (Used for) Operating Activities:</u>			
Operating Income (Loss)	\$ (257,943)	\$ (7,830)	\$ (265,773)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used For) Operating Activities:			
Depreciation and Amortization	125,389	14,237	139,626
Effect of Increases and Decreases in Current Assets and Liabilities:			
(Increase) Decrease in Receivables	(1,368)	2,369	1,001
(Increase) Decrease in Inventories	(4,475)	-	(4,475)
(Increase) Decrease in Prepaid Expenses	362	-	362
(Increase) Decrease in Deferred Outflows - TMRS	(60,594)	-	(60,594)
Increase (Decrease) in Accounts Payable	59,486	-	59,486
Increase (Decrease) in Accrued Expenses	(457)	-	(457)
Increase (Decrease) in Compensated Absences	3,728	-	3,728
Increase (Decrease) in Due To Other Funds	(125,150)	-	(125,150)
Increase (Decrease) in Unearned Revenue	(280)	15,187	14,907
Increase (Decrease) in Net Pension Liability	117,435	-	117,435
Increase (Decrease) in Net OPEB Liability	(4,224)	-	(4,224)
Increase (Decrease) in Deferred Outflows - TMRS	(52,157)	-	(52,157)
Net Cash Provided by (Used for)			
Operating Activities	<u>\$ (200,248)</u>	<u>\$ 23,963</u>	<u>\$ (176,285)</u>
<u>Reconciliation of Total Cash and Cash Equivalents:</u>			
Cash & Cash Equivalents Stmt of Net Position	\$ 19,353	\$ 298,208	\$ 317,561
Restricted Cash - Stmt. of Net Position	<u>74,949</u>	<u>-</u>	<u>74,949</u>
Total Cash and Cash Equivalents	<u>\$ 94,302</u>	<u>\$ 298,208</u>	<u>\$ 392,510</u>

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 CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CORONAVIRUS RELIEF FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
Investment Earnings	\$ 5,000	\$ 26,855	\$ -	\$ (26,855)
Total Revenues	5,000	26,855	-	(26,855)
EXPENDITURES:				
Public Safety	3,000	3,000	-	3,000
Total Expenditures	3,000	3,000	-	3,000
Excess of Revenues Over Expenditures	2,000	23,855	-	(23,855)
OTHER FINANCING SOURCES (USES):				
Transfers Out To Other Funds	(4,237,569)	(4,237,569)	-	4,237,569
Total Other Financing Sources (Uses)	(4,237,569)	(4,237,569)	-	4,237,569
Change in Fund Balance	(4,235,569)	(4,213,714)	-	4,213,714
Fund Balance - October 1 (Beginning)	-	-	-	-
Fund Balance - September 30 (Ending)	\$ (4,235,569)	\$ (4,213,714)	\$ -	\$ 4,213,714

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 CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Positive or (Negative)
	Original	Final	GAAP BASIS (See Note)	
REVENUES:				
Taxes:				
Property Taxes	\$ 1,232,698	\$ 1,225,645	\$ 1,205,297	\$ (20,348)
Penalty and Interest on Taxes	8,500	11,030	11,685	655
Investment Earnings	650	5,173	4,317	(856)
Total Revenues	1,241,848	1,241,848	1,221,299	(20,549)
EXPENDITURES:				
Debt Service:				
Principal on Debt	1,000,000	1,000,000	1,000,000	-
Interest on Debt	204,698	204,698	205,098	(400)
Total Expenditures	1,204,698	1,204,698	1,205,098	(400)
Change in Fund Balance	37,150	37,150	16,201	(20,949)
Fund Balance - October 1 (Beginning)	122,668	122,668	122,668	-
Fund Balance - September 30 (Ending)	\$ 159,818	\$ 159,818	\$ 138,869	\$ (20,949)

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 CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Positive or (Negative)
	Original	Final	GAAP BASIS (See Note)	
REVENUES:				
Investment Earnings	\$ -	\$ 71,240	\$ 71,241	\$ 1
Total Revenues	-	71,240	71,241	1
EXPENDITURES:				
Current:				
General Government	-	37,373	37,373	-
Capital Outlay:				
Capital Outlay	1,888,461	2,476,088	2,213,287	262,801
Total Expenditures	1,888,461	2,513,461	2,250,660	262,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,888,461)	(2,442,221)	(2,179,419)	262,802
OTHER FINANCING SOURCES (USES):				
Transfers Out To Other Funds	(292,000)	(292,000)	(292,000)	-
Total Other Financing Sources (Uses)	(292,000)	(292,000)	(292,000)	-
Change in Fund Balance	(2,180,461)	(2,734,221)	(2,471,419)	262,802
Fund Balance - October 1 (Beginning)	4,433,668	4,433,668	4,433,668	-
Fund Balance - September 30 (Ending)	\$ 2,253,207	\$ 1,699,447	\$ 1,962,249	\$ 262,802

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 CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CONTROLLED SUBSTANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Positive or (Negative)
	Original	Final	GAAP BASIS (See Note)	
REVENUES:				
Investment Earnings	\$ -	\$ 132	\$ 131	\$ (1)
Contributions & Donations	-	12,975	12,974	(1)
Total Revenues	-	13,107	13,105	(2)
EXPENDITURES:				
Public Safety	-	370	370	-
Total Expenditures	-	370	370	-
Change in Fund Balance	-	12,737	12,735	(2)
Fund Balance - October 1 (Beginning)	5,685	5,685	5,685	-
 Fund Balance - September 30 (Ending)	 \$ 5,685	 \$ 18,422	 \$ 18,420	 \$ (2)

CITY OF PAMPA, TEXAS
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - M. K. BROWN AUDITORIUM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
Other Taxes	\$ 307,000	\$ 324,022	\$ 325,307	\$ 1,285
Charges for Services	30,250	32,679	34,279	1,600
Investment Earnings	-	124	124	-
Contributions & Donations	-	90,000	131,407	41,407
Other Revenue	1,300	225	225	-
Total Revenues	<u>338,550</u>	<u>447,050</u>	<u>491,342</u>	<u>44,292</u>
EXPENDITURES:				
Culture and Recreation	366,228	390,599	384,301	6,298
Debt Service:				
Principal on Right-to-Use Leases	-	-	646	(646)
Interest on Right-to-Use Leases	-	-	107	(107)
Capital Outlay:				
Capital Outlay	-	90,000	131,407	(41,407)
Right-to-Use Lease Asset	-	-	3,399	(3,399)
Total Expenditures	<u>366,228</u>	<u>480,599</u>	<u>519,860</u>	<u>(39,261)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,678)</u>	<u>(33,549)</u>	<u>(28,518)</u>	<u>5,031</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Right-to-Use Leases	-	-	3,399	3,399
Transfers In From Other Funds	27,678	27,678	27,678	-
Total Other Financing Sources (Uses)	<u>27,678</u>	<u>27,678</u>	<u>31,077</u>	<u>3,399</u>
Change in Fund Balance	-	(5,871)	2,559	8,430
Fund Balance - October 1 (Beginning)	<u>53,995</u>	<u>53,995</u>	<u>53,995</u>	<u>-</u>
Fund Balance - September 30 (Ending)	<u>\$ 53,995</u>	<u>\$ 48,124</u>	<u>\$ 56,554</u>	<u>\$ 8,430</u>

CITY OF PAMPA, TEXAS
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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - LOVETT MEMORIAL LIBRARY
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
Taxes:				
Property Taxes	\$ 204,258	\$ 204,258	\$ 198,490	\$ (5,768)
Penalty and Interest on Taxes	2,000	2,000	2,008	8
Intergovernmental Revenue and Grants	3,000	3,000	3,000	-
Charges for Services	5,100	4,968	4,469	(499)
Fines	3,267	3,399	3,407	8
Investment Earnings	500	500	3,315	2,815
Contributions & Donations	-	12,650	12,650	-
Other Revenue	100	100	1,699	1,599
Total Revenues	<u>218,225</u>	<u>230,875</u>	<u>229,038</u>	<u>(1,837)</u>
EXPENDITURES:				
Culture and Recreation	435,006	447,656	431,771	15,885
Debt Service:				
Principal on Right-to-Use Leases	-	-	1,603	(1,603)
Interest on Right-to-Use Leases	-	-	458	(458)
Total Expenditures	<u>435,006</u>	<u>447,656</u>	<u>433,832</u>	<u>13,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(216,781)</u>	<u>(216,781)</u>	<u>(204,794)</u>	<u>11,987</u>
OTHER FINANCING SOURCES (USES):				
Transfers In From Other Funds	216,781	216,781	216,781	-
Total Other Financing Sources (Uses)	<u>216,781</u>	<u>216,781</u>	<u>216,781</u>	<u>-</u>
Change in Fund Balance	-	-	11,987	11,987
Fund Balance - October 1 (Beginning)	<u>227,846</u>	<u>227,846</u>	<u>227,846</u>	<u>-</u>
Fund Balance - September 30 (Ending)	<u>\$ 227,846</u>	<u>\$ 227,846</u>	<u>\$ 239,833</u>	<u>\$ 11,987</u>

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 CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - PUBLIC SAFETY GRANTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Positive or (Negative)
	Original	Final	GAAP BASIS (See Note)	
REVENUES:				
Intergovernmental Revenue and Grants	\$ -	\$ -	\$ 81,135	\$ 81,135
Total Revenues	-	-	81,135	81,135
EXPENDITURES:				
Public Safety	-	-	81,135	(81,135)
Total Expenditures	-	-	81,135	(81,135)
Change in Fund Balance	-	-	-	-
Fund Balance - October 1 (Beginning)	-	-	-	-
Fund Balance - September 30 (Ending)	\$ -	\$ -	\$ -	\$ -

CITY OF PAMPA, TEXAS
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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - TAX INCREMENT REINVESTMENT ZONE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Positive or (Negative)
	Original	Final	GAAP BASIS (See Note)	
REVENUES:				
Property Taxes	\$ -	\$ -	\$ 20,194	\$ 20,194
Total Revenues	-	-	20,194	20,194
Change in Fund Balance	-	-	20,194	20,194
Fund Balance - October 1 (Beginning)	-	-	-	-
 Fund Balance - September 30 (Ending)	\$ -	\$ -	\$ 20,194	\$ 20,194

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CITY OF PAMPA, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - PERMANENT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
Investment Earnings	\$ 6,000	\$ 6,000	\$ 5,863	\$ (137)
Total Revenues	6,000	6,000	5,863	(137)
OTHER FINANCING SOURCES (USES):				
Transfers Out To Other Funds	(6,000)	(6,000)	(6,000)	-
Total Other Financing Sources (Uses)	(6,000)	(6,000)	(6,000)	-
Change in Fund Balance	-	-	(137)	(137)
Fund Balance - October 1 (Beginning)	-	354,818	354,818	-
Fund Balance - September 30 (Ending)	\$ -	\$ 354,818	\$ 354,681	\$ (137)

CITY OF PAMPA, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES
SCHEDULE BY SOURCE
SEPTEMBER 30, 2023

Governmental funds capital assets (net of accumulated depreciation):

Land	\$ 48,829
Collection	203,500
Roads	86,847
Buildings & improvements	7,158,376
Vehicles & Equipment	4,195,585
Right-to-use lease assets	601,528
Construction in progress	<u>559,654</u>

Total governmental activities capital assets, net	<u><u>\$ 12,854,319</u></u>
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Investment in governmental activities capital assets by source (net of accumulated depreciation):

General fund	\$ 11,569,988
M.K. Brown Auditorium special revenue fund	887,433
Lovett Memorial Library special revenue fund	<u>396,898</u>

Total investment in governmental activities capital assets by source (net of accumulated depreciation)	<u><u>\$ 12,854,319</u></u>
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CITY OF PAMPA, TEXAS
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES
 SCHEDULE BY FUNCTION AND ACTIVITY
 SEPTEMBER 30, 2023

	<u>Land</u>	<u>Collection</u>	<u>Roads</u>	<u>Buildings & Improvements</u>	<u>Construction in Progress</u>	<u>Vehicles & Equipment</u>	<u>Right-to-use Lease Assets</u>	<u>Total</u>
General government:								
Mayor & commission	\$ 3,306	\$ -	\$ -	\$ -	\$ -	\$ 14,790	\$ -	\$ 18,096
Administrative services	-	-	-	-	-	21,850	31,872	53,722
Building & grounds	2,163	-	-	3,594,611	559,654	385,911	27,894	4,570,233
Information technology	-	-	-	11,045	-	369,586	-	380,631
Central stores	-	-	-	4,632	-	19,047	-	23,679
Central garage	-	-	-	150,199	-	724,759	-	874,958
Subtotal	<u>5,469</u>	<u>-</u>	<u>-</u>	<u>3,760,487</u>	<u>559,654</u>	<u>1,535,943</u>	<u>59,766</u>	<u>5,921,319</u>
Culture & recreation:								
Parks	43,360	95,000	-	379,716	-	1,506,977	13,582	2,038,635
Recreation	-	-	151,789	2,065,458	-	453,688	-	2,670,935
M.K. Brown Auditorium	-	108,500	-	3,806,526	-	279,378	3,399	4,197,803
Lovett Memorial Library	-	-	-	1,011,848	-	129,928	11,466	1,153,242
Subtotal	<u>43,360</u>	<u>203,500</u>	<u>151,789</u>	<u>7,263,548</u>	<u>-</u>	<u>2,369,971</u>	<u>28,447</u>	<u>10,060,615</u>
Solid waste collection	-	-	-	-	-	1,840,855	2,516	1,843,371
Streets & traffic:								
Planning & engineering	-	-	-	-	-	343,925	20,893	364,818
Streets & traffic control	-	-	18,754,572	2,215,764	-	3,594,966	6,378	24,571,680
Subtotal	<u>-</u>	<u>-</u>	<u>18,754,572</u>	<u>2,215,764</u>	<u>-</u>	<u>3,938,891</u>	<u>27,271</u>	<u>24,936,498</u>
Public safety:								
Animal control	-	-	-	3,044,848	-	145,609	-	3,190,457
Police	-	-	-	113,815	-	2,070,795	665,955	2,850,565
Fire suppression	-	-	-	227,553	-	3,391,482	36,072	3,655,107
Fire prevention	-	-	-	192,196	-	764,137	44,297	1,000,630
Dispatch	-	-	-	5,579	-	74,418	-	79,997
Emergency management & civil defense	-	-	-	-	-	262,250	23,055	285,305
Municipal Court	-	-	-	-	-	-	2,310	2,310
Code enforcement	-	-	-	-	-	24,959	37,109	62,068
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,583,991</u>	<u>-</u>	<u>6,733,650</u>	<u>808,798</u>	<u>11,126,439</u>
Total governmental activities capital assets	48,829	203,500	18,906,361	16,823,790	559,654	16,419,310	926,798	53,888,242
Less: accumulated depreciation	-	-	18,819,514	9,665,414	-	12,223,725	325,270	41,033,923
Total governmental activities capital assets net of accumulated depreciation	<u>\$ 48,829</u>	<u>\$ 203,500</u>	<u>\$ 86,847</u>	<u>\$ 7,158,376</u>	<u>\$ 559,654</u>	<u>\$ 4,195,585</u>	<u>\$ 601,528</u>	<u>\$ 12,854,319</u>

CITY OF PAMPA, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Governmental Fund Capital Assets Oct. 1, 2022	Additions and Transfers In	Deletions and Transfers Out	Governmental Fund Capital Assets Sept. 30, 2023
General government:				
Mayor & commission	\$ 18,096	\$ -	\$ -	\$ 18,096
Administrative services	26,477	31,872	(4,627)	53,722
Building & grounds	4,021,273	590,683	(41,723)	4,570,233
Information technology	392,186	5,959	(17,514)	380,631
Central stores	23,679	-	-	23,679
Central garage	1,002,696	-	(127,738)	874,958
Subtotal	<u>5,484,407</u>	<u>628,514</u>	<u>(191,602)</u>	<u>5,921,319</u>
Culture & recreation:				
Parks	1,943,611	109,815	(14,791)	2,038,635
Recreation	2,397,688	422,121	(148,874)	2,670,935
M.K. Brown Auditorium	3,901,483	314,341	(18,021)	4,197,803
Lovett Memorial Library	1,104,719	48,523	-	1,153,242
Subtotal	<u>9,347,501</u>	<u>894,800</u>	<u>(181,686)</u>	<u>10,060,615</u>
Solid waste collection	<u>1,651,324</u>	<u>637,605</u>	<u>(445,558)</u>	<u>1,843,371</u>
Streets & traffic:				
Planning & engineering	361,945	20,893	(18,020)	364,818
Streets & traffic control	24,224,857	819,584	(472,761)	24,571,680
Subtotal	<u>24,586,802</u>	<u>840,477</u>	<u>(490,781)</u>	<u>24,936,498</u>
Public safety:				
Animal control	3,207,564	12,399	(29,506)	3,190,457
Police	2,314,778	733,316	(197,529)	2,850,565
Fire suppression	3,870,010	22,870	(237,773)	3,655,107
Fire prevention	875,601	125,029	-	1,000,630
Dispatch	79,997	-	-	79,997
Emergency management & civil defense	474,883	-	(189,578)	285,305
Municipal Court	-	2,310	-	2,310
Code enforcement	84,037	29,789	(51,758)	62,068
Subtotal	<u>10,906,870</u>	<u>925,713</u>	<u>(706,144)</u>	<u>11,126,439</u>
Total governmental activities capital assets	<u>\$ 51,976,904</u>	<u>\$ 3,927,109</u>	<u>\$ (2,015,771)</u>	<u>\$ 53,888,242</u>

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STATISTICAL SECTION

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City of Pampa, Texas

Exhibit A

Statistical Section Summary:

This part of the City of Pampa's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Page

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

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Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources, the sales and property tax.

160 - 167

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

168 - 177

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

178 - 179

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.

City of Pampa, Texas
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities:				
Net investment in capital assets	\$ 5,202,726	\$ 5,148,905	\$ 4,433,162	\$ 4,720,074
Restricted	1,306,222	1,698,544	1,495,321	1,491,721
Unrestricted	<u>4,410,994</u>	<u>(8,198,359)</u>	<u>(8,269,716)</u>	<u>(8,851,771)</u>
Total governmental activities net assets	<u>10,919,942</u>	<u>(1,350,910)</u>	<u>(2,341,233)</u>	<u>(2,639,976)</u>
Business-type activities:				
Net investment in capital assets	11,320,364	15,614,500	16,018,887	16,322,430
Restricted	3,097,382	2,982,699	2,632,379	2,651,667
Unrestricted	<u>4,255,594</u>	<u>2,839,400</u>	<u>4,474,467</u>	<u>5,586,776</u>
Total business-type activities net assets	<u>18,673,340</u>	<u>21,436,599</u>	<u>23,125,733</u>	<u>24,560,873</u>
Primary government:				
Net investment in capital assets	16,523,090	20,763,405	17,404,961	17,714,398
Restricted	4,403,604	4,681,243	4,127,700	4,143,388
Unrestricted	<u>8,666,588</u>	<u>(5,358,959)</u>	<u>(748,161)</u>	<u>63,111</u>
Total primary government net assets	<u>\$ 29,593,282</u>	<u>\$ 20,085,689</u>	<u>\$ 20,784,500</u>	<u>\$ 21,920,897</u>

Note: The City of Pampa implemented GASB 68 in fiscal year 2015 and GASB 75 in fiscal year 2018, which both resulted in significant decreases in unrestricted net position.

Note: See Note 9 for a discussion of the calculation of net investment in capital assets for the governmental and business-type activities.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	4,552,253	\$ 2,426,395	\$ 4,078,796	\$ 4,940,589	\$ 5,216,836	\$ 7,711,866
	1,451,712	3,513,602	4,681,458	2,011,625	5,615,494	3,269,848
	<u>(9,294,802)</u>	<u>(9,876,143)</u>	<u>(11,398,195)</u>	<u>(8,505,836)</u>	<u>(6,720,401)</u>	<u>(5,480,840)</u>
	<u>(3,290,837)</u>	<u>(3,936,146)</u>	<u>(2,637,941)</u>	<u>(1,553,622)</u>	<u>4,111,929</u>	<u>5,500,874</u>
	18,197,269	19,222,934	20,351,764	20,050,078	20,077,471	20,464,320
	2,346,576	2,093,918	3,476,002	2,431,187	968,033	968,033
	<u>5,765,897</u>	<u>7,401,801</u>	<u>6,169,033</u>	<u>8,173,292</u>	<u>6,301,570</u>	<u>8,949,932</u>
	<u>26,309,742</u>	<u>28,718,653</u>	<u>29,996,799</u>	<u>30,654,557</u>	<u>27,347,074</u>	<u>30,382,285</u>
	19,589,813	18,586,395	21,521,743	22,464,143	23,109,448	26,341,984
	3,798,288	5,607,520	8,157,460	4,442,812	6,583,527	4,237,881
	<u>(369,196)</u>	<u>588,592</u>	<u>(2,320,345)</u>	<u>2,193,980</u>	<u>1,743,642</u>	<u>5,303,294</u>
\$	<u><u>23,018,905</u></u>	<u><u>24,782,507</u></u>	<u><u>27,358,858</u></u>	<u><u>29,100,935</u></u>	<u><u>31,436,617</u></u>	<u><u>35,883,159</u></u>

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City of Pampa, Texas

Changes in Net Position - Last Ten Fiscal Years (accrual basis of accounting)

Expenses:	2014	2015	2016	2017
Governmental activities:				
General government	\$ 2,109,398	\$ 2,218,527	\$ 2,245,560	\$ 2,122,176
Public safety	6,137,330	6,434,064	6,917,024	7,198,624
Streets and traffic	2,349,728	1,798,303	1,683,410	1,600,766
Solid waste	1,366,173	1,436,844	1,565,106	1,523,816
Culture and recreation	1,633,041	1,837,664	1,963,073	1,842,008
Tax increment reinvestment zone	-	-	-	-
Interest on long-term debt and bond costs	210,265	355,280	268,653	278,728
Total governmental activities expenses	<u>13,805,935</u>	<u>14,080,682</u>	<u>14,642,826</u>	<u>14,566,118</u>
Business-type activities:				
Water and sewer system	6,614,032	6,830,373	6,893,330	6,741,312
Solid waste management	1,714,224	1,604,782	1,624,659	1,576,767
Aquatics center	585,061	491,665	501,808	458,729
Golf course	529,837	515,374	525,914	518,127
Leased properties	36,002	39,151	20,786	18,413
Total business-type activities expenses	<u>9,479,156</u>	<u>9,481,345</u>	<u>9,566,497</u>	<u>9,313,348</u>
Total primary government expenses	<u>\$ 23,285,091</u>	<u>\$ 23,562,027</u>	<u>\$ 24,209,323</u>	<u>\$ 23,879,466</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General government	\$ 921,776	\$ 975,947	\$ 1,023,082	\$ 966,707
Public safety	584,846	515,719	624,196	717,025
Solid waste	2,400,135	2,443,191	2,435,430	2,396,383
Culture and recreation	100,297	91,735	95,841	345,210
Operating grants and contributions	114,551	121,534	421,602	233,540
Capital grants and contributions	-	-	-	600,000
Total governmental activities program revenues	<u>4,121,605</u>	<u>4,148,126</u>	<u>4,600,151</u>	<u>5,258,865</u>
Business-type activities:				
Charges for services:				
Water and sewer system	7,936,781	7,920,229	7,981,648	8,026,752
Solid waste management	2,024,031	2,033,115	2,110,968	2,021,098
Aquatics center	298,372	319,331	361,125	287,344
Golf course	308,207	312,355	287,239	294,022
Leased properties	89,504	71,212	45,251	39,284
Operating grants and contributions	84,588	2,923	16,654	-
Capital grants and contributions	30,000	66,811	299,720	22,744
Total business-type activities program revenues	<u>10,771,483</u>	<u>10,725,976</u>	<u>11,102,605</u>	<u>10,691,244</u>
Total primary government program revenues	<u>\$ 14,893,088</u>	<u>\$ 14,874,102</u>	<u>\$ 15,702,756</u>	<u>\$ 15,950,109</u>
Net (Expense) Revenue				
Governmental activities	\$ (9,684,330)	\$ (9,932,556)	\$ (10,042,675)	\$ (9,307,253)
Business-type activities	1,292,327	1,244,631	1,536,108	1,377,896
Total primary government net (expense) revenue	<u>\$ (8,392,003)</u>	<u>\$ (8,687,925)</u>	<u>\$ (8,506,567)</u>	<u>\$ (7,929,357)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 3,902,718	\$ 3,945,287	\$ 4,174,713	\$ 4,231,691
Sales taxes	4,570,962	4,047,076	3,311,843	3,141,356
Other taxes	1,778,247	1,783,540	1,569,579	1,510,053
Investment earnings	7,774	5,832	3,481	4,589
Miscellaneous revenues	97,384	141,866	66,026	80,511
Transfers in (out)	(1,103,401)	(3,201,978)	(73,290)	40,310
Total governmental activities	<u>9,253,684</u>	<u>6,721,623</u>	<u>9,052,352</u>	<u>9,008,510</u>
Business-type activities:				
Investment earnings	4,416	1,917	2,019	3,214
Miscellaneous revenues	186,497	-	77,717	94,340
Transfers in (out)	1,103,401	3,201,978	73,290	(40,310)
Total business-type activities	<u>1,294,314</u>	<u>3,203,895</u>	<u>153,026</u>	<u>57,244</u>
Total primary government	<u>\$ 10,547,998</u>	<u>\$ 9,925,518</u>	<u>\$ 9,205,378</u>	<u>\$ 9,065,754</u>
Change in Net Position				
Governmental activities	\$ (430,646)	\$ (3,210,933)	\$ (990,323)	\$ (298,743)
Business-type activities	2,586,641	4,448,526	1,689,134	1,435,140
Total primary government	<u>\$ 2,155,995</u>	<u>\$ 1,237,593</u>	<u>\$ 698,811</u>	<u>\$ 1,136,397</u>

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Exhibit B-2

	2018	2019	2020	2021	2022	2023
\$	2,060,823	\$ 2,062,349	\$ 2,094,287	\$ 2,123,641	\$ 2,167,833	\$ 2,357,328
	7,267,208	7,698,846	7,603,206	7,629,463	7,667,203	9,540,702
	1,563,885	1,455,598	1,580,709	1,725,897	1,736,588	2,028,848
	1,538,354	1,408,053	1,440,689	1,393,156	1,514,669	1,640,146
	1,647,982	1,621,738	1,485,651	1,529,043	1,623,762	1,810,554
	-	-	-	-	-	11,772
	232,337	229,280	252,669	258,476	230,154	199,753
	<u>14,310,589</u>	<u>14,475,864</u>	<u>14,457,211</u>	<u>14,659,676</u>	<u>14,940,209</u>	<u>17,589,103</u>
	6,436,059	6,514,468	6,716,224	6,378,808	6,554,975	7,313,069
	1,527,409	1,739,408	1,987,317	2,110,757	2,339,920	2,319,954
	509,783	508,471	357,938	474,009	504,506	530,621
	551,756	620,224	696,937	693,281	714,855	687,243
	21,114	22,798	26,931	56,887	37,097	32,652
	<u>9,046,121</u>	<u>9,405,369</u>	<u>9,785,347</u>	<u>9,713,742</u>	<u>10,151,353</u>	<u>10,883,539</u>
\$	<u>23,356,710</u>	<u>23,881,233</u>	<u>24,242,558</u>	<u>24,373,418</u>	<u>25,091,562</u>	<u>28,472,642</u>
\$	1,084,563	\$ 1,102,392	\$ 1,285,161	\$ 1,223,325	\$ 1,244,859	\$ 1,356,904
	682,122	623,788	489,001	797,742	786,183	788,008
	2,447,986	2,497,239	2,483,821	2,497,780	2,515,712	2,558,193
	306,394	290,279	275,737	269,705	302,921	317,541
	193,967	196,330	1,220,447	259,336	241,166	417,632
	177,320	14,611	72,000	77,000	46,778	375,669
	<u>4,892,352</u>	<u>4,724,639</u>	<u>5,826,167</u>	<u>5,124,888</u>	<u>5,137,619</u>	<u>5,813,947</u>
	7,992,046	7,824,385	8,284,680	7,898,336	8,277,170	8,361,269
	1,990,034	1,952,697	1,982,982	1,988,613	1,964,350	2,195,053
	251,028	257,346	94,514	196,615	230,160	244,850
	285,674	261,344	300,170	291,114	330,042	302,965
	37,672	33,739	35,419	45,385	49,581	-
	-	-	-	-	-	-
	5,733	48,180	326,574	-	-	3,295,208
	<u>10,562,187</u>	<u>10,377,691</u>	<u>11,024,339</u>	<u>10,420,063</u>	<u>10,851,303</u>	<u>14,399,345</u>
\$	<u>15,454,539</u>	<u>15,102,330</u>	<u>16,850,506</u>	<u>15,544,951</u>	<u>15,988,922</u>	<u>20,213,292</u>
\$	(9,418,237)	\$ (9,751,225)	\$ (8,631,044)	\$ (9,534,788)	\$ (9,802,590)	\$ (11,775,156)
	1,516,066	972,322	1,238,992	706,321	699,950	3,515,806
\$	<u>(7,902,171)</u>	<u>(8,778,903)</u>	<u>(7,392,052)</u>	<u>(8,828,467)</u>	<u>(9,102,640)</u>	<u>(8,259,350)</u>
\$	4,204,793	\$ 4,263,669	\$ 4,642,197	\$ 4,681,526	\$ 4,823,142	\$ 4,869,518
	3,338,080	3,245,164	3,479,137	3,733,779	4,101,564	4,436,475
	1,582,469	1,437,658	1,364,083	1,633,344	1,869,508	1,962,963
	17,517	87,873	56,567	33,074	61,475	259,379
	224,753	109,842	184,555	284,674	109,742	401,640
	(170,290)	(38,290)	202,710	252,710	4,502,710	1,234,126
	<u>9,197,322</u>	<u>9,105,916</u>	<u>9,929,249</u>	<u>10,619,107</u>	<u>15,468,141</u>	<u>13,164,101</u>
	31,168	248,217	185,584	65,415	33,302	308,985
	115,673	1,150,082	56,280	138,732	439,589	466,932
	170,290	38,290	(202,710)	(252,710)	(4,502,710)	(1,234,126)
	<u>317,131</u>	<u>1,436,589</u>	<u>39,154</u>	<u>(48,563)</u>	<u>(4,029,819)</u>	<u>(458,209)</u>
\$	<u>9,514,453</u>	<u>10,542,505</u>	<u>9,968,403</u>	<u>10,570,544</u>	<u>11,438,322</u>	<u>12,705,892</u>
\$	(220,915)	\$ (645,309)	\$ 1,298,205	\$ 1,084,319	\$ 5,665,551	\$ 1,388,945
	1,833,197	2,408,911	1,278,146	657,758	(3,329,869)	3,057,597
\$	<u>1,612,282</u>	<u>1,763,602</u>	<u>2,576,351</u>	<u>1,742,077</u>	<u>2,335,682</u>	<u>4,446,542</u>

City of Pampa, Texas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund:				
Non-spendable	\$ 91,672	\$ 145,405	\$ 89,655	\$ 86,507
Restricted	121,815	403,893	302,309	349,261
Assigned	968,214	394,094	403,712	554,627
Unassigned	<u>3,707,019</u>	<u>3,699,018</u>	<u>3,997,330</u>	<u>3,930,233</u>
Total general fund	<u>4,888,720</u>	<u>4,642,410</u>	<u>4,793,006</u>	<u>4,920,628</u>
All other governmental funds:				
Non-spendable	354,385	353,597	135,842	136,747
Restricted	<u>972,433</u>	<u>1,038,533</u>	<u>1,156,903</u>	<u>1,077,932</u>
Total all other governmental funds	<u>1,326,818</u>	<u>1,392,130</u>	<u>1,292,745</u>	<u>1,214,679</u>
Total all governmental funds	<u>\$ 6,215,538</u>	<u>\$ 6,034,540</u>	<u>\$ 6,085,751</u>	<u>\$ 6,135,307</u>

Exhibit B-3

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 86,362	\$ 101,900	\$ 116,657	\$ 179,594	\$ 83,549	\$ 98,424
325,721	2,502,079	925,862	671,138	405,834	435,831
581,146	808,640	1,108,915	668,758	1,281,987	1,539,012
<u>3,772,462</u>	<u>2,946,281</u>	<u>3,574,749</u>	<u>3,520,842</u>	<u>3,004,725</u>	<u>3,756,645</u>
<u>4,765,691</u>	<u>6,358,900</u>	<u>5,726,183</u>	<u>5,040,332</u>	<u>4,776,095</u>	<u>5,829,912</u>
136,107	355,978	355,307	350,247	350,524	350,520
<u>995,991</u>	<u>677,967</u>	<u>3,435,434</u>	<u>1,000,506</u>	<u>4,848,158</u>	<u>2,440,280</u>
<u>1,132,098</u>	<u>1,033,945</u>	<u>3,790,741</u>	<u>1,350,753</u>	<u>5,198,682</u>	<u>2,790,800</u>
<u>\$ 5,897,789</u>	<u>\$ 7,392,845</u>	<u>\$ 9,516,924</u>	<u>\$ 6,391,085</u>	<u>\$ 9,974,777</u>	<u>\$ 8,620,712</u>

City of Pampa, Texas
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues:				
Taxes	\$ 10,271,990	\$ 9,769,064	\$ 9,060,373	\$ 8,857,616
Charges for services	3,581,496	3,628,290	3,639,478	3,851,691
Fines & forfeitures	341,574	282,893	386,083	494,604
Interest	7,755	5,824	3,471	4,577
Intergovernmental	96,884	106,596	409,505	791,770
Licenses & permits	141,459	201,393	220,297	146,848
Miscellaneous	115,051	171,536	340,185	132,540
Total revenues	<u>14,556,209</u>	<u>14,165,596</u>	<u>14,059,392</u>	<u>14,279,646</u>
Expenditures:				
General government	1,808,722	1,986,896	1,865,479	1,902,106
Public safety	5,908,604	6,242,152	6,383,905	6,571,708
Streets & traffic	1,998,146	1,483,933	1,327,707	1,312,806
Solid waste management	1,234,783	1,321,390	1,357,357	1,365,267
Culture & recreation	1,335,798	1,488,156	1,594,126	1,487,296
Tax increment reinvestment zone	-	-	-	-
Capital outlay	982,521	1,159,359	685,942	1,421,878
Lease principal payments	-	-	-	-
Lease interest	-	-	-	-
Lease right-to-use asset	-	-	-	-
Debt service:				
Interest and fiscal charges	181,911	280,858	255,710	452,734
Principal	377,361	470,782	464,665	337,319
Bond/note issuance costs	-	40,757	-	34,859
Total expenditures	<u>13,827,846</u>	<u>14,474,283</u>	<u>13,934,891</u>	<u>14,885,973</u>
Excess of revenues over (under) expenditures	<u>728,363</u>	<u>(308,687)</u>	<u>124,501</u>	<u>(606,327)</u>
Other Financing Sources (Uses):				
Proceeds from borrowing	-	1,724,382	-	3,760,714
Payments to escrow agent	-	(1,505,843)	-	(3,145,141)
Right-to-use leases	-	-	-	-
Transfers in	461,615	397,150	393,558	461,240
Transfers out	<u>(1,565,016)</u>	<u>(488,000)</u>	<u>(466,848)</u>	<u>(420,930)</u>
Total other financing sources (uses)	<u>(1,103,401)</u>	<u>127,689</u>	<u>(73,290)</u>	<u>655,883</u>
Net change in fund balances	<u>\$ (375,038)</u>	<u>\$ (180,998)</u>	<u>\$ 51,211</u>	<u>\$ 49,556</u>
Debt service as a percentage of non-capital expenditures	<u>4.35%</u>	<u>5.95%</u>	<u>5.44%</u>	<u>6.13%</u>

Final Draft Copy as of 3/22/2024 - Review Purposes Only

Exhibit B-4

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	9,112,120	\$ 8,940,191	\$ 9,447,230	\$ 10,029,309	\$ 10,801,547	\$ 11,248,717
	3,863,464	3,954,113	4,180,308	4,272,909	4,319,234	4,350,110
	448,287	373,858	260,859	283,696	307,820	337,540
	17,459	87,730	56,399	32,861	61,180	259,379
	308,406	73,973	1,159,888	344,324	328,622	765,669
	275,583	260,780	169,384	142,140	113,429	143,997
	303,092	288,224	325,818	486,902	245,565	616,721
	<u>14,328,411</u>	<u>13,978,869</u>	<u>15,599,886</u>	<u>15,592,141</u>	<u>16,177,397</u>	<u>17,722,133</u>
	2,002,678	1,981,660	2,074,294	2,307,965	2,284,468	2,231,434
	6,874,956	7,245,700	7,388,737	7,793,763	7,990,229	8,835,304
	1,379,098	1,351,336	1,439,662	1,575,954	1,518,644	1,662,032
	1,389,411	1,281,381	1,317,827	1,353,847	1,457,036	1,498,128
	1,371,144	1,369,502	1,316,272	1,377,704	1,479,284	1,521,185
	-	-	-	-	-	11,772
	496,560	504,746	1,864,983	3,341,677	795,520	3,057,564
	-	-	-	-	166,398	200,197
	-	-	-	-	14,797	26,985
	-	-	-	-	207,560	378,036
	265,235	192,664	205,199	267,696	229,984	208,009
	616,557	663,534	982,215	1,116,125	1,160,055	1,041,379
	-	40,000	39,328	-	55,576	-
	<u>14,395,639</u>	<u>14,630,523</u>	<u>16,628,517</u>	<u>19,134,731</u>	<u>17,359,551</u>	<u>20,672,025</u>
	<u>(67,228)</u>	<u>(651,654)</u>	<u>(1,028,631)</u>	<u>(3,542,590)</u>	<u>(1,182,154)</u>	<u>(2,949,892)</u>
	-	2,185,000	2,950,000	164,041	2,170,602	-
	-	-	-	-	(2,115,026)	-
	-	-	-	-	207,560	378,036
	473,198	390,710	435,210	476,959	4,708,310	1,732,574
	<u>(643,488)</u>	<u>(429,000)</u>	<u>(232,500)</u>	<u>(224,249)</u>	<u>(205,600)</u>	<u>(514,781)</u>
	<u>(170,290)</u>	<u>2,146,710</u>	<u>3,152,710</u>	<u>416,751</u>	<u>4,765,846</u>	<u>1,595,829</u>
\$	<u>(237,518)</u>	<u>1,495,056</u>	<u>2,124,079</u>	<u>(3,125,839)</u>	<u>3,583,692</u>	<u>(1,354,063)</u>
	<u>6.34%</u>	<u>6.34%</u>	<u>8.31%</u>	<u>8.76%</u>	<u>9.95%</u>	<u>8.57%</u>

City of Pampa, Texas
Taxable Sales by Category
Calendar Years 2013 - 2022

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Agriculture/Forestry/Fishing/Hunting	\$ Not reported	\$ Not reported	\$ Not reported	\$ Not reported
Mining/Quarrying/Oil and Gas	7,659,569	8,207,850	3,506,637	2,120,199
Utilities	Not reported	Not reported	Not reported	Not reported
Construction	8,504,872	8,481,587	7,449,839	7,539,745
Manufacturing	44,001,189	55,055,193	34,653,427	12,094,474
Wholesale Trade	23,650,358	31,334,281	15,624,696	12,174,275
Retail Trade	118,152,346	119,787,476	110,563,511	104,532,507
Transportation/Warehousing	Not reported	Not reported	Not reported	Not reported
Information	4,648,068	6,179,783	6,122,371	6,633,488
Finance/Insurance	772,808	728,904	611,732	570,077
Real Estate/Rental Leasing	3,991,091	4,061,853	3,594,159	2,830,168
Professional/Scientific/Technical Services	1,415,993	1,444,729	817,186	551,841
Management of Companies/Enterprises	Not reported	Not reported	Not reported	Not reported
Admin/Support/Waste Mgmt/Remediation	5,766,487	5,352,734	5,019,987	4,434,860
Educational Services	Not reported	Not reported	Not reported	Not reported
Health Care/Social Assistance	1,019,269	343,359	480,269	378,805
Arts/Entertainment/Recreation	776,009	832,195	825,873	789,317
Accommodation/Food Services	22,718,142	24,046,459	23,372,987	20,307,423
Other Services	6,012,572	6,480,114	6,098,753	4,853,121
Public Administration	Not reported	Not reported	Not reported	Not reported
Other	Not reported	Not reported	Not reported	Not reported
All Industries **	<u>\$ 249,411,627</u>	<u>\$ 272,336,517</u>	<u>\$ 219,066,846</u>	<u>\$ 180,175,412</u>
City direct sales tax rate	2.0%	2.0%	2.0%	2.0%

* Taxable Sales by Category is reported for 2022 and the previous nine years as the 2023 sales tax data is not available for the entire year.

** All Industries is a total of all industries reported and not reported.

Source: State of Texas <https://mycpa.cpa.state.tx.us/allocation/HistSalesResults.jsp>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 *</u>
\$ Not reported	\$ Not reported	\$ Not reported	\$ Not reported	\$ Not reported	\$ Not reported
2,009,008	2,716,147	2,552,244	1,310,266	1,134,096	2,085,518
Not reported	Not reported	Not reported	Not reported	Not reported	Not reported
7,463,230	5,515,901	6,285,598	6,354,838	7,754,526	8,828,779
13,695,221	17,874,042	13,688,119	10,315,478	11,497,824	17,018,377
15,487,352	14,874,598	6,597,117	3,330,117	3,998,512	4,086,544
99,956,545	104,719,754	108,203,841	115,031,656	128,491,606	132,343,931
Not reported	Not reported	Not reported	Not reported	31,640	48,347
6,204,318	6,163,317	5,756,426	4,621,576	3,692,874	3,563,839
560,092	592,183	562,271	532,106	593,380	529,539
2,693,421	2,743,130	3,244,625	3,433,648	3,219,738	2,988,870
516,655	475,719	1,490,978	457,586	489,602	499,716
Not reported	Not reported	Not reported	Not reported	Not reported	Not reported
5,100,080	4,983,028	5,067,008	3,712,929	3,745,706	3,555,092
29,588	Not reported	Not reported	Not reported	Not reported	Not reported
303,884	118,759	106,348	99,825	128,513	165,950
627,972	168,200	431,888	389,334	459,707	449,014
18,864,953	19,731,223	20,308,765	20,065,325	25,080,081	27,458,261
4,801,140	5,223,218	5,306,104	4,733,301	4,759,605	5,405,477
Not reported	Not reported	Not reported	Not reported	Not reported	Not reported
Not reported	Not reported	Not reported	Not reported	Not reported	Not reported
<u>\$ 178,594,841</u>	<u>\$ 186,354,437</u>	<u>\$ 179,887,224</u>	<u>\$ 174,500,068</u>	<u>\$ 195,335,565</u>	<u>\$ 209,347,518</u>
2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

City of Pampa, Texas

Exhibit C-2

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**

Tax Roll For Year Jan. 1	Fiscal Year	Assessed Value		Total Market Value*	Total Direct Tax Rate
		Real Property Value	Personal Property Value		
2013	2014	560,096,730	108,506,050	668,602,780	0.6210
2014	2015	592,120,770	101,843,030	693,963,800	0.6210
2015	2016	603,432,260	92,154,300	695,586,560	0.6210
2016	2017	614,161,660	67,891,660	682,053,320	0.6572
2017	2018	617,369,120	63,200,035	680,569,155	0.6770
2018	2019	644,495,839	63,100,843	707,596,682	0.6770
2019	2020	643,783,365	63,281,858	707,065,223	0.6770
2020	2021	654,217,997	63,761,599	717,979,596	0.7300
2021	2022	670,712,119	67,909,210	738,621,329	0.7300
2022	2023	741,208,108	71,858,876	813,066,984	0.7300

Note: Above assessed values reflected are before allowable exemptions are applied. Tax rates are per \$1,000 of assessed value.

* Taxes assess on October 1 of each year based on January 1 valuations.

City of Pampa, Texas

Exhibit C-3

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(rate per \$1,000 of assessed property)

Fiscal Year	City of Pampa Direct Rates				Overlapping Rates*	
	General Maintenance	Debt Service	Library Maintenance	Total Direct	Pampa Independent School District	Gray County
2014	0.504186	0.086841	0.030000	0.621027	1.309	0.497861
2015	0.477337	0.113690	0.030000	0.621027	1.309	0.487297
2016	0.520833	0.106342	0.030000	0.657175	1.309	0.535768
2017	0.541500	0.105500	0.030000	0.677000	1.309	0.638910
2018	0.532808	0.114192	0.030000	0.677000	1.309	0.649725
2019	0.531211	0.115789	0.030000	0.677000	1.325	0.653705
2020	0.533308	0.166692	0.030000	0.730000	1.255	0.653850
2021	0.513937	0.186063	0.030000	0.730000	1.241	0.650860
2022	0.511662	0.188338	0.030000	0.730000	1.238	0.661060
2023	0.517708	0.182292	0.030000	0.730000	1.213	0.626821

* Note: Analysis indicates approximately 33% of assessed values of Gray County are within the City limits.

The maximum tax rate provided by City charter is \$2.50 of which the amount to be used for general purposes and the maintenance of streets is restricted to \$1.50.

Taxes are assessed and collected by the Gray County Tax Assessor/Collector. Taxes are due October 1, and become delinquent February 1. Delinquent taxes are subject to 12% interest per annum plus a penalty of 6% to 12% in accordance with statutes.

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City of Pampa, Texas
Principal Property Taxpayers
Current year and nine years ago

Exhibit C-4

Taxpayer	2023			2014		
	Taxable Assessed Valuation	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total City Taxable Assessed Value
Atmos Energy	\$ 12,747,000	1	1.57%	\$ 4,444,600	9	0.66%
Southwestern Public Service	12,094,350	2	1.49%	7,372,860	3	1.10%
Wal-Mart Stores Inc	8,800,020	3	1.08%	8,631,360	2	1.29%
J&M Bagwell Properties LLC	5,140,440	4	0.63%			0.00%
Wal-Mart/Sams Club	5,035,860	5	0.62%	6,967,810	5	1.04%
805 Hobart, LLC	4,333,030	6	0.53%			0.00%
TW Bartlett Lumber, Inc	4,007,760	7	0.49%			
Jamal Enterprises LP	3,675,930	8	0.45%			0.00%
BNSF Railway Co	3,487,510	9	0.43%	4,323,640	10	0.65%
TNT CRANE & RIGGING INC	3,412,924	10	0.42%			0.00%
Prime Healthcare Services	-	-	-	9,062,150	1	1.36%
Prime Healthcare Services Pampa LLC	-	-	-	7,000,000	4	1.05%
Flogistix	-	-	-	5,745,380	6	0.86%
Protea Hospitality LLC	-	-	-	5,000,000	7	0.75%
Turner Energy Services LLC	-	-	-	4,901,350	8	0.73%
Total	\$ 62,734,824		7.72%	\$ 63,449,150		9.48%

Source: Gray County Appraisal District

City of Pampa, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Total Tax Levy	Collected within the Fiscal Year of the Levy	
		Amount Collected	Percentage of Levy
2014	\$ 3,911,367	\$ 3,707,585	94.8%
2015	3,878,782	3,751,424	96.7%
2016	4,139,030	4,017,949	97.1%
2017	4,238,318	4,058,862	95.8%
2018	4,169,709	4,010,867	96.2%
2019	4,201,155	4,042,727	96.2%
2020	4,623,552	4,407,721	95.3%
2021	4,640,895	4,439,179	95.7%
2022	4,735,483	4,553,428	96.2%
2023	4,898,555	4,684,530	95.6%

Source: Gray County Appraisal District and the Gray County Tax Assessor/Collector

Total Collections to Date		
Collections in Subsequent Years	Total Collected	Percentage of Levy
\$ 172,768	\$ 3,880,353	99.2%
75,945	3,827,369	98.7%
12,279	4,030,228	97.4%
43,208	4,102,070	96.8%
14,777	4,025,644	96.5%
18,172	4,060,899	96.7%
15,835	4,423,556	95.7%
22,648	4,461,827	96.1%
8,978	4,562,406	96.3%
21,433	4,705,963	96.1%

City of Pampa, Texas
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type	
	General Obligation Bonds (1)	Tax Note	Leases	Revenue Bonds & Certificates of Obligation	CRMWA Obligations (1)
2014	\$ 5,225,379	\$ -	\$ 33,824	\$ 11,784,624	\$ 7,804,417
2015	7,803,788	-	134,707	7,941,226	7,122,720
2016	7,382,606	-	91,214	7,002,394	6,646,000
2017	7,193,841	-	627,040	6,961,159	6,134,581
2018	6,815,885	-	461,472	6,427,202	5,824,384
2019	6,255,160	2,185,000	350,507	5,749,711	5,319,658
2020	8,633,738	1,880,000	236,557	6,693,036	4,780,861
2021	7,958,616	1,580,000	251,439	5,955,000	4,137,528
2022	7,275,612	1,275,000	496,839	5,230,000	3,504,119
2023	6,545,650	965,000	633,828	4,510,000	2,856,963

(1) Presented net of original issuance discounts and premiums

(2) Personal income is disclosed on page 178

(3) Source: United States Census

2010 Census Population: 17,994

2020 Census Population: 16,776

Exhibit D-1

<u>Activities</u>				
<u>Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income (2)</u>	<u>Per Capita (3)</u>	
\$ 241,566	\$ 25,089,810	5.01%	\$ 1,394	
84,937	23,087,378	4.50%	1,283	
134,392	21,256,606	4.25%	1,181	
267,044	21,183,665	4.16%	1,177	
202,694	19,731,637	4.22%	1,097	
373,037	20,233,073	4.20%	1,124	
281,978	22,506,170	4.66%	1,251	
196,040	20,078,623	4.20%	1,197	
102,048	17,883,618	3.41%	1,066	
114,426	15,625,867	3.19%	931	

City of Pampa, Texas

Exhibit D-2

**Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years**

Fiscal Year	General Obligation Bonds (1)	Resources Restricted for paying Debt Service	Net General Obligation Bonds Outstanding	Assessed Taxable Value	Ratio of Net General Obligation Bonds Outstanding to Assessed Taxable Value	Net General Obligation Bonds Outstanding Per Capita
2014	\$ 5,225,379	\$ 149,430	\$ 5,075,949	\$ 668,602,780	0.76%	\$ 282
2015	7,803,778	189,637	7,614,141	693,963,800	1.10%	423
2016	7,382,606	191,919	7,190,687	695,586,560	1.03%	400
2017	7,193,841	198,384	6,995,457	682,053,320	1.03%	389
2018	6,815,885	193,882	6,622,003	680,569,155	0.97%	368
2019	6,255,160	176,500	6,078,660	707,596,682	0.86%	338
2020	8,633,738	130,122	8,503,616	707,065,223	1.20%	473
2021	7,958,616	98,488	7,860,128	717,979,596	1.09%	469
2022	7,275,612	125,616	7,149,996	738,621,329	0.97%	426
2023	6,545,650	154,916	6,390,734	813,066,984	0.79%	381

(1) Presented net of original issuance discounts and premiums

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Exhibit C-2 for property value data and Exhibit D-1 for population data.

City of Pampa, Texas
Direct and Overlapping Governmental Activities Debt
September 30, 2023

Exhibit D-3

	<u>Debt Outstanding</u>	<u>Estimated Percent Applicable*</u>	<u>Applicable Debt Outstanding</u>
Pampa Independent School District	\$ 42,173,827	49%	\$ 20,665,175
Gray County	-	0%	-
Total overlapping debt			20,665,175
City of Pampa			<u>8,144,478</u>
Total direct and overlapping debt			<u>\$ 28,809,653</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Gray County Appraisal District. Debt outstanding was provided by each government.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden born by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

* For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

City of Pampa, Texas
Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed value, before exemptions	\$ <u>668,602,780</u>	\$ <u>693,963,800</u>	\$ <u>695,586,560</u>	\$ <u>682,053,320</u>
Legal debt limit (10% of assessed value, before exemptions)	\$ <u>66,860,278</u>	\$ <u>69,396,380</u>	\$ <u>69,558,656</u>	\$ <u>68,205,332</u>
General obligation bonds	\$ 5,225,379	\$ 7,803,778	\$ 7,382,606	\$ 7,271,258
Tax note	-	-	-	-
Less: Resources restricted for paying debt service	<u>149,430</u>	<u>189,637</u>	<u>191,919</u>	<u>198,384</u>
Total net general obligation debt outstanding applicable to the limit	\$ <u>5,075,949</u>	\$ <u>7,614,141</u>	\$ <u>7,190,687</u>	\$ <u>7,072,874</u>
Computation of legal debt margin:				
Legal debt limit	\$ 66,860,278	\$ 69,396,380	\$ 69,558,656	\$ 68,205,332
Less: Net general obligation debt outstanding	<u>5,075,949</u>	<u>7,614,141</u>	<u>7,190,687</u>	<u>7,072,874</u>
Legal debt margin	\$ <u>61,784,329</u>	\$ <u>61,782,239</u>	\$ <u>62,367,969</u>	\$ <u>61,132,458</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>7.59%</u>	<u>10.97%</u>	<u>10.34%</u>	<u>10.37%</u>

Exhibit D-4

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ <u>680,569,155</u>	\$ <u>707,596,682</u>	\$ <u>707,065,223</u>	\$ <u>717,979,596</u>	\$ <u>738,621,329</u>	\$ <u>813,066,984</u>
\$ <u>68,056,916</u>	\$ <u>70,759,668</u>	\$ <u>70,706,522</u>	\$ <u>71,797,960</u>	\$ <u>73,862,133</u>	\$ <u>81,306,698</u>
\$ 6,742,800	\$ 6,190,231	\$ 8,576,966	\$ 7,910,000	\$ 7,055,000	\$ 6,365,000
-	2,185,000	1,880,000	1,580,000	1,275,000	965,000
<u>193,882</u>	<u>176,500</u>	<u>130,122</u>	<u>98,488</u>	<u>125,616</u>	<u>154,916</u>
\$ <u>6,548,918</u>	\$ <u>8,198,731</u>	\$ <u>10,326,844</u>	\$ <u>9,391,512</u>	\$ <u>8,204,384</u>	\$ <u>7,175,084</u>
\$ 68,056,916	\$ 70,759,668	\$ 70,706,522	\$ 71,797,960	\$ 73,862,133	\$ 81,306,698
<u>6,548,918</u>	<u>8,198,731</u>	<u>10,326,844</u>	<u>9,391,512</u>	<u>8,204,384</u>	<u>7,175,084</u>
\$ <u>61,507,998</u>	\$ <u>62,560,937</u>	\$ <u>60,379,678</u>	\$ <u>62,406,448</u>	\$ <u>65,657,749</u>	\$ <u>74,131,614</u>
<u>9.62%</u>	<u>11.59%</u>	<u>14.61%</u>	<u>13.08%</u>	<u>11.11%</u>	<u>8.82%</u>

City of Pampa, Texas
Pledged Revenue Bond Coverage
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenues (1)</u>	<u>Operating Expenses Before Debt Service (2)</u>	<u>Net Revenues Available for Debt Service</u>
<u>Water & Sewer Fund</u>			
2014	\$ 8,078,657	\$ 4,760,904	\$ 3,317,753
2015	8,001,551	5,040,710	2,960,841
2016	8,300,829	5,092,949	3,207,880
2017	8,048,243	5,005,295	3,042,948
2018	8,052,150	4,897,918	3,154,232
2019	8,144,867	5,000,170	3,144,697
2020	8,434,556	5,169,252	3,265,304
2021	7,991,542	4,999,342	2,992,200
2022	8,635,185	5,161,676	3,473,509
2023	8,631,545	5,992,318	2,639,227
<u>Solid Waste Fund</u>			
2014	\$ 2,145,923	\$ 989,975	\$ 1,155,948
2015	2,055,526	903,316	1,152,210
2016	2,144,893	1,003,605	1,141,288
2017	2,091,636	1,188,033	903,603
2018	2,015,951	1,106,464	909,487
2019	2,053,745	1,190,903	862,842
2020	2,012,101	1,269,543	742,558
2021	2,011,460	1,323,142	688,318
2022	2,028,581	1,515,376	513,205
2023	2,421,643	1,542,393	879,250

Note: (1) Total revenue including interest, miscellaneous, and sales of materials and equipment.
 (2) Expenses before debt service include total operating expenses exclusive of depreciation, amortization, interest, and fiscal charges.

Details regarding the City's debt can be found in Note 8 to the financial statements.

Exhibit D-5 (continued)

	Debt Service			Times Coverage
	Principal	Interest	Total	
\$	747,259	\$ 235,283	\$ 982,542	3.4
	734,246	215,364	949,610	3.1
	714,626	189,102	903,728	3.5
	226,585	228,963	455,548	6.7
	305,975	147,019	452,994	7.0
	368,163	81,190	449,353	7.0
	381,627	67,952	449,579	7.3
	399,396	98,666	498,062	6.0
	415,000	81,387	496,387	7.0
	415,000	72,371	487,371	5.4
\$	186,595	\$ 187,158	\$ 373,753	3.1
	190,726	160,881	351,607	3.3
	223,058	141,978	365,036	3.1
	193,419	229,419	422,838	2.1
	220,689	150,974	371,663	2.4
	301,546	69,858	371,404	2.3
	315,109	61,516	376,625	2.0
	318,639	53,156	371,795	1.9
	290,000	43,977	333,977	1.5
	295,000	37,771	332,771	2.6

City of Pampa, Texas
Pledged Revenue Bond Coverage
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenues (1)</u>	<u>Operating Expenses Before Debt Service (2)</u>	<u>Net Revenues Available for Debt Service</u>
<u>Municipal Golf Course</u>			
2014	\$ 338,287	\$ 400,040	\$ (61,753)
2015	362,709	384,810	(22,101)
2016	322,265	390,523	(68,258)
2017	317,052	390,514	(73,462)
2018	347,476	402,902	(55,426)
2019	343,411	449,255	(105,844)
2020	350,211	471,730	(121,519)
2021	361,659	484,660	(123,001)
2022	417,266	550,289	(133,023)
2023	425,950	558,504	(132,554)
<u>Aquatics Center (3)</u>			
2013	\$ 326,922	\$ 306,707	\$ 20,215
2014	310,010	284,358	25,652

- Note: (1) Total revenue including interest, miscellaneous, and sales of materials and equipment.
(2) Expenses before debt service include total operating expenses exclusive of depreciation, amortization, interest, and fiscal charges.
(3) During FY2015, the outstanding debt held in the aquatics center was transferred to the governmental activities, therefore only years with applicable debt service requirements are included.

Details regarding the City's debt can be found in Note 8 to the financial statements.

Exhibit D-5 (continued)

		Debt Service				Times
Principal		Interest	Total		Coverage	
\$	1,144	\$	2,201	\$	3,345	-18.5
	1,144		2,161		3,305	-6.7
	1,144		2,121		3,265	-20.9
	7,150		2,081		9,231	-8.0
	7,293		1,104		8,397	-6.6
	7,722		951		8,673	-12.2
	10,000		620		10,620	-11.4
	20,000		4,416		24,416	-5.0
	20,000		3,305		23,305	-5.7
	10,000		2,863		12,863	-10.3
\$	30,560	\$	128,106	\$	158,666	0.1
	32,258		127,113		159,371	0.2

City of Pampa, Texas
Demographic and Economic Statistics
Last Ten Calendar Years

Exhibit E-1

<u>Year</u>	<u>* Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2023	21,015	\$ 489,923	\$ 23,313	37.8	3,433	4.3%
2022	21,030	523,805	24,908	38.0	3,460	4.5%
2021	21,227	478,573	22,545	38.1	3,506	5.3%
2020	21,886	482,882	22,064	37.7	3,558	3.6%
2019	21,895	481,712	22,001	37.4	3,536	3.9%
2018	22,404	468,031	20,891	38.0	3,522	3.5%
2017	22,725	509,245	22,409	37.0	3,645	4.5%
2016	23,210	500,292	21,555	37.0	3,645	6.2%
2015	23,044	513,536	22,285	37.7	3,838	5.9%
2014	23,043	500,908	21,738	38.0	3,706	2.8%

* Population includes the City of Pampa and the surrounding area in Gray County

Sources: Pampa Chamber of Commerce, the Pampa Independent School District, the Texas Workforce Commission, and the United States Census.

City of Pampa, Texas
Principal Employers
Current year and nine years ago

Exhibit E-2

Employer	2014		2023		Percentage of Total City Employment
	Number of Employees	Rank	Number of Employees	Rank	
Pampa Independent School District	525	1	531	1	6.90%
Texas Department of Criminal Justice	260	5	253	2	3.29%
Hunting Titan (Tital Specialties)	274	4	248	3	3.22%
Pampa Regional Medical Center	300	3	244	4	3.17%
Wal-mart	225	7	215	5	2.79%
SWM International	-		199	6	2.59%
City of Pampa	159	8	167	7	2.17%
United	-	-	125	8	1.62%
Cabot Corporation	120	10	125	9	1.62%
Gray County	124	9	124	10	1.61%
Halliburton	403	2	-	-	-
National Oilwell Varco	240	6	-	-	-
	2,630		2,231		28.98%

Source: Pampa Chamber of Commerce

City of Pampa, Texas
Employees by Function/Program
Last Ten Fiscal Years

Exhibit F-1

FUNCTION/PROGRAM	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
GENERAL FUND										
Administrative Services	3	3	3	3	3	3	3	3	3	3
Financial Services	6	6	6	6	6	6	6	6	6	5
Municipal Court	2	2	2	2	2	2	3	3	2	2
Police Services:										
Officers	30	30	30	30	30	30	30	28	28	27
Civilians	2	2	2	2	2	2	2	2	2	2
Fire:										
Firefighters & officers	28	28	28	28	28	28	28	28	28	28
Planning & Engineering	2	2	2	2	2	2	2	2	2	2
Street & Traffic Control	10	10	10	10	10	10	10	10	9	17
Parks Department	7	7	7	7	7	7	7	8	7	0
Recreation Department	1	1	2	2	2	2	2	2	2	2
Buildings & Grounds	1	1	1	1	1	1	1	1	2	2
Community Services	2	2	2	2	2	2	2	2	2	1
Code Enforcement	5	5	3	4	4	4	4	5	5	5
Animal Control	7	6	6	6	6	6	6	6	7	5
Dispatching Services	11	11	8	8	8	8	8	8	8	8
Emergency Management	1	1	1	1	1	1	1	1	1	1
Data Processing	2	2	2	2	2	2	2	2	2	1
Solid Waste Collection	8	8	8	8	8	8	8	8	8	7
SPECIAL REVENUE FUNDS										
M.K. Brown Auditorium	1	1	1	1	0	1	0	0	1	1
Lovett Memorial Library	4	4	4	4	4	6	6	6	6	7
ENTERPRISE FUNDS										
Municipal Utilities	8	8	9	9	9	9	10	10	10	10
Water Distribution	9	9	9	9	8	9	9	9	9	9
Wastewater Collection	6	6	6	6	6	6	6	6	7	7
Landfill Composting	3	3	2	2	2	1	1	1	1	1
Solid Waste Landfill	6	6	6	6	6	6	6	6	6	6
Golf Course	3	3	3	3	0	0	0	0	0	0
TOTAL	168	167	163	164	159	162	163	163	164	159

Source: Various City Departments

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City of Pampa, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years

Exhibit F-2

<u>Function/Program</u>	<u>Fiscal Year</u>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police										
Physical arrests	743	631	608	711	1,049	539	1,086	744	687	653
Parking violations	-	22	9	20	34	2	39	18	19	33
Traffic violations	5,645	5,508	3,800	4,973	6,561	9,435	9,343	5,035	4,146	1,717
Fire										
Emergency responses	1,720	1,720	2,048	1,763	1,803	1,676	1,628	1,642	1,615	1,657
Fires extinguished	152	152	120	114	97	115	109	102	75	105
Inspections	57	57	58	39	51	80	59	94	60	48
Refuse Collection										
Refuse collected (tons per day)	48	52	51	70	63	65	70	71	74	72
Number of customers	7,143	7,135	7,103	7,081	7,097	7,148	7,217	7,358	7,474	7,538
Other Public Works										
Street resurfacing (sq. yards)	2,428	-	362,487	120,500	2,930	-	-	-	-	219,813
Potholes repaired	1,665	3,220	1,469	415	1,944	1,187	1,139	941	1,161	969
Parks and Recreation										
Number of City parks	41	41	41	41	41	41	41	41	41	41
Acres maintained	332	332	332	332	332	332	332	332	332	332
Number of softball leagues	2	3	2	2	4	4	3	4	4	4
Number of volleyball leagues	2	2	2	2	4	4	5	6	6	6
Number of kickball leagues	2	2	-	-	-	-	2	3	3	3
Number of cornhole leagues	1	1	1	1	1	2	2	2	2	2
Library										
Volumes in collection	53,837	53,837	50,858	45,006	42,606	40,479	51,528	50,134	48,804	44,626
Total volumes borrowed	236	236	311	453	314	370	436	476	426	426
Water										
Number of customers	7,920	7,913	7,862	7,840	7,848	7,894	7,963	8,119	8,268	8,307
Average daily consumption (thousands of gallons)	2,033	2,129	2,176	2,234	1,956	2,174	2,213	2,219	2,158	2,500
Wastewater										
Number of customers	7,263	7,257	7,226	7,211	7,213	7,252	7,318	7,463	7,590	7,621
City Landfill										
Solid waste collected (tons/day)	171	169	148	163	167	168	173	175	176	193
Memorial Civic Center										
Auditorium rentals	86	81	80	40	100	102	99	102	96	99
Aquatic Center										
Total attendance	25,383	26,739	10,895	12,838	27,643	27,735	35,232	47,567	39,881	34,735
Days open	74	74	46	42	88	88	87	96	92	80

Source: Various City Departments

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City of Pampa, Texas
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Exhibit F-3

<u>FUNCTION/PROGRAM</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	2	2	2	2	2	2	2	2	2	2
Refuse Collections										
Collection trucks	6	7	4	4	4	3	3	3	3	3
Other Public Works										
Streets (miles)	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9
Street lights	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
Traffic signals	12	12	12	12	12	12	12	12	12	12
Parks and Recreation										
Acreage	332	332	332	332	332	332	332	332	332	332
Playgrounds	39	39	39	39	39	39	39	39	39	39
Baseball/softball diamonds	13	13	13	13	13	13	13	13	13	13
Community Center	1	1	1	1	1	1	1	1	1	1
Jogging trails (miles)	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Water										
Water mains (miles)	160.5	160.5	160.5	160.5	160.5	160.5	160.5	160.5	160.5	160.5
Fire hydrants	600	600	600	600	600	600	600	600	600	600
Storage capacity (million gallons)	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Wastewater										
Sanitary sewers	115	115	115	115	115	115	115	115	115	115
Treatment capacity (million gallons)	3	3	3	3	3	3	3	3	3	3
Golf Courses	2	2	2	2	2	2	2	2	2	2

Source: Various City Departments

**REPORTS ON COMPLIANCE, INTERNAL CONTROL
AND
FEDERAL AWARDS**

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Certified Public Accountants

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**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

**Honorable Mayor Lance DeFever and the City Commission
City of Pampa, Texas**

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pampa, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 25, 2023. Our report includes a reference to other auditors who audited the financial statements of the Pampa Economic Development Corporation, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor Lance DeFever and the City Commission
City of Pampa, Texas
Page two

Report on Compliance and Other Matters

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

Purpose of this Report

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

Brown, Graham & Company, P.C.

Amarillo, Texas
March 25, 2024



BROWN, GRAHAM & COMPANY, P.C.

Certified Public Accountants

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor Lance DeFever and the City Commission
City of Pampa, Texas**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Pampa, Texas' (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City's federal programs.

Honorable Mayor Lance DeFever and the City Commission
City of Pampa, Texas
Page two

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

**Honorable Mayor Lance DeFever and the City Commission
City of Pampa, Texas
Page three**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Brown, Graham & Company, P.C.

Amarillo, Texas
March 25, 2024

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**CITY OF PAMPA, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Are any material weaknesses identified?	_____ Yes	_____ <u>X</u> No
Are any significant deficiencies identified?	_____ Yes	_____ <u>X</u> None reported
Is any noncompliance material to the financial statements identified?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major federal programs:

Are any material weaknesses identified?	_____ Yes	_____ <u>X</u> No
Are any significant deficiencies identified?	_____ Yes	_____ <u>X</u> None reported
Type of auditor's report issued on compliance for major federal programs: Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	_____ <u>X</u> No
Identification of major federal programs:		
CFDA Number(s): _____	Name of federal program or cluster: _____	
#21.027	Coronavirus State and Local Fiscal Recovery Funds	
Dollar threshold used to distinguish between type A and type B programs:	_____ <u>\$750,000</u> _____	
Auditee qualified as a low-risk auditee?	_____ Yes	_____ <u>X</u> No

Section II: Financial Statement Findings:

There were no financial statement findings for the year ended September 30, 2023.

Section III: Federal Awards Findings:

There were no federal awards findings for the year ended September 30, 2023.

**CITY OF PAMPA, TEXAS
SCHEDULE OF STATUS OF PRIOR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

There were no material weaknesses, significant deficiencies, instances of noncompliance, or other matters required to be reported for the year ended September 30, 2022. Therefore, there is nothing to report on this schedule.

**CITY OF PAMPA, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

There were no material weaknesses, significant deficiencies, instances of noncompliance, or other matters required to be reported for the year ended September 30, 2023. Therefore, no corrective action plan is required.

CITY OF PAMPA, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grant/ Contract Number	Federal Awards Expended	Pass Through Amount to Subrecipients
<u>U.S. Department of the Treasury</u>				
Passed through the Texas Department of Emergency Management:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	543-TX 1209	\$ 3,153,604	-
Total U.S. Department of the Treasury			<u>3,153,604</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the Texas Department of Emergency Management:				
Building Resilient Infrastructure and Communities	97.047	EMT-2021-PC-004	6,784	-
Passed through the Texas Department of Emergency Management:				
Hazard Mitigation Grant	97.039	FMAG-5233-014	<u>135,579</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>142,363</u>	<u>-</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the Texas Department of Agriculture:				
Community Development Block Grant - Water Line Project	14.228	7220350	6,025	-
Community Development Block Grant - Downtown Revitalization	14.228	CDM21-0148	<u>243,000</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>249,025</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 3,544,992</u>	<u>\$ -</u>

CITY OF PAMPA, TEXAS
NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Note 1. General and Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (Schedule) includes the federal award activity of the City of Pampa, Texas (the City) under programs of the federal government for the year ended September 30, 2023. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets or cash flows of the City. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2. Subrecipients

Of the federal expenditures presented in the Schedule, the City provided no federal awards to subrecipients.

Note 3. Loans

As of September 30, 2023, the City had no loans or loan guarantees outstanding with federal awarding agencies.

Note 4. Indirect Cost Rate

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

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BROWN, GRAHAM & COMPANY, P.C.

Certified Public Accountants

PO Box 20210 · Amarillo, Texas 79114

7431 Continental Pkwy · Amarillo, Texas 79119

(806) 355-8241 · Fax (806) 355-6415

**To the Honorable Mayor Lance DeFever and the City Commission
Pampa, Texas**

We have audited the basic financial statements of City of Pampa, Texas (the “City”) as of and for the year ended September 30, 2023 and have issued our report thereon dated March 25, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our engagement letter dated January 8, 2024, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our responsibility for other information contained in the annual comprehensive financial report that includes the City’s audited financial statements also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information or its matter of presentation is materially inconsistent with the information, or matter of its presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated in meetings and discussions with the Mayor, City Manager, and Director of Finance.

**To the Honorable Mayor Lance DeFever and the City Commission
Pampa, Texas
Page two**

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate and our firm have complied with all relevant ethical requirements regarding independence.

Our firm assists the City in preparation of the City's financial statements as a non-audit service. Under current professional standards, providing this non-audit service is a threat to our independence, however, our firm has implemented certain safeguards to eliminate this threat, including providing trial balances, adjusting journal entries, and grouping schedules to the City's Director of Finance, completing disclosure and GFOA checklists related to the financial statements, meeting with the City's audit committee to discuss a draft of the City's annual comprehensive financial report, and having a Brown, Graham & Company, P.C. CPA not directly involved with the audit review the annual comprehensive financial report, all prior to issuance of the report.

Significant Risks Identified

We have identified the following significant risks:

- **Improper Revenue Recognition** - Material misstatements due to fraudulent financial reporting can result from an overstatement of revenues (for example, through premature revenue recognition or recording fictitious revenues) or an understatement of revenues (for example, through improperly deferring revenues to a later period). Therefore, under current auditing standards, auditors should ordinarily presume that there is a risk of material misstatement due to fraud relating to revenue recognition. During our audit of the City for the year ended September 30, 2023, we considered improper revenue recognition to be both a significant risk and a fraud risk. In response to these risks, we developed auditing procedures based upon our understanding of the City and its environment, as well as considerations specific to the City.
- **Management Override of Controls** – Within every organization there is an ever-present risk that management override of controls could occur, and accordingly, under current auditing standards, auditors should assess the risk that management override of controls has occurred. During our audit of the City for the year ended September 30, 2023, we considered management override of controls to be both a significant risk and a fraud risk. In response to these risks, we developed auditing procedures based upon our understanding of the City and its environment, as well as considerations specific to the City.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no significant initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**To the Honorable Mayor Lance DeFever and the City Commission
Pampa, Texas
Page three**

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the estimates related to the City's liability for closure and post-closure costs at the landfill, the estimated useful lives of the City's capital assets, estimated collectability of the City's property tax and utility billing receivables, management's estimate of the net pension liability, and management's estimate of the total OPEB liability.

Management's estimate of the closure and post-closure cost liability is based on information provided to the City by the landfill engineering firm contracted by the City. The City's estimated useful lives of capital assets are based on past experience. The City's estimated collectability of property tax and utility billing receivables is based on prior collection history and experience.

The City's estimate of the net pension liability and total OPEB liability is based on information published by the Texas Municipal Retirement System. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to: Note 2 discussing the City's stewardship, compliance and responsibility; Note 3 discussing the City's deposits and investments, Note 6 discussing the City's capital asset activity; Note 7 discussing the City's leases; Note 8 discussing the City's long-term debt; Note 9 discussing the City's net investment in capital assets; Note 12 discussing the City's construction commitments; Note 13 discussing the City's employee retirement plan; Note 14 discussing the City's other post-employment benefits plan; Note 18 discussing the City's landfill closure and post-closure care costs; and Note 21 discussing the recently issued accounting pronouncements. The disclosures in the financial statements are neutral, consistent, and clear.

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. Under current auditing standards, a significant unusual transaction is defined as a transaction that is outside the normal course of business for an entity or that otherwise appears to be unusual due to its timing, size, or nature.

Significant Unusual Transactions

During the conduct of our audit, we performed various audit procedures and made inquiries of those charged with governance, management and others within the City pertaining to whether significant unusual transactions had occurred. As a result of the procedures, we did not identify any significant unusual transactions which had occurred during the year ended September 30, 2023.

**To the Honorable Mayor Lance DeFever and the City Commission
Pampa, Texas
Page four**

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The misstatements on the attached pages of adjusting journal entries, not all of which are material to the financial statements, which includes the adjusting entries necessary to convert the fund financial statements to the government-wide financial statements required by GASB, were detected as a result of audit procedures performed and communications with management and were corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached draft of the management representation letter we obtained from the City's management dated March 25, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

**To the Honorable Mayor Lance DeFever and the City Commission
Pampa, Texas
Page five**

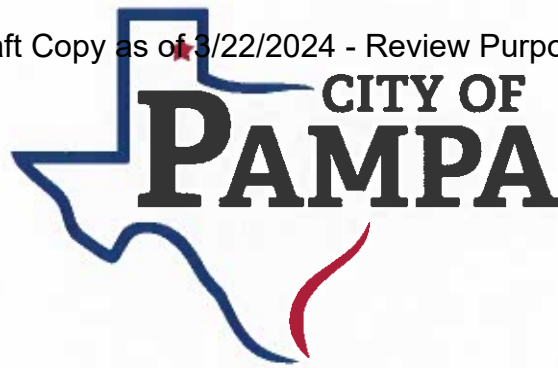
This information is intended solely for the use of the Mayor, City Commission, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Brown, Graham & Company, P.C.

Amarillo, Texas
March 25, 2024

PAMPA, TX



EST. 1912

March 25, 2024

**Brown, Graham & Company, P.C.
P.O. Box 20210
Amarillo, Texas 79114**

Dear Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of City of Pampa, Texas (the "City") as of September 30, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position and results of operations of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

Except where otherwise stated below, immaterial matters less than \$5,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 25, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 8, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are in agreement with the adjusting journal entries you have recommended, and they have been reviewed, approved, and posted to the City's general ledger. We have also reviewed and approved the fund to government-wide financial statements adjustments.
- We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification (ASC) 450, *Contingencies*),
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended and GASB Statements No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned and unassigned fund balance classifications are properly classified, reported, and if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items, if any, have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

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- All required supplementary information is measured and presented within the prescribed guidelines.
- Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
- With regard to pensions:
 - We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - We are unable to determine the possibility of a withdrawal liability from the City's participation in the Texas Municipal Retirement System ("TMRS") of which we are a sponsor and are not currently contemplating withdrawing from the TMRS.
 - Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
- With regard to investments and other items reported at fair value, if applicable:
 - The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Minutes of the meetings of the City Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report.
 - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the City's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of fraud or suspected fraud that affects the entity and involves:
 - Management;

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- Employees who have significant roles in internal control; or
- Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing the financial statements.
- We are not aware of any pending or threatening litigation, claims, and assessments whose effects should be considered when preparing the financial statements,
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- We have taken timely and appropriate steps to remedy identified and suspected fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waster or abuse that you have reported to us, if any.
- We have a process to track the status of audit findings and recommendations.
- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or equity.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have appropriately disclosed all information for conduit debt obligations in accordance with GASB Statement No. 91, if applicable.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASB Statement No. 84, as amended.

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- The financial statements properly classify all funds and activities in accordance with U.S. GAAP.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal and intra-entity activity and balances have been properly classified and reported.
- Special items and extraordinary items, if any, have been properly classified and reported.
- Deposits and investment securities and transactions are properly classified as to risk and are properly disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
- We have appropriately disclosed the City's regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- All required supplementary information is measured and presented within the prescribed guidelines.
- Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

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- We believe that our estimated landfill closure and post-closure cost liability is reasonable based on the information available as of March 25, 2024, and that our responsibilities have been adequately disclosed in the financial statements.
- We have disclosed to you all significant estimates.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the other supplementary information accompanying the financial statements identified in the table of contents in the annual financial report:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- We believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the other supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:
- When the other supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information identified in the table of contents in the annual comprehensive financial report accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:

Use of a Specialist

We agree with the findings of specialists in evaluating the City's pension and OPEB plans with TMRS, and the estimated landfill closure and post closure costs, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records.

We did not give or cause any instructions to be given to specialists with respects to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Pension and Other Post-employment Benefits

We believe that the actuarial assumptions and methods used to measure pension and other post-employment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.

We have determined that the OPEB liability related to the Retiree Health Insurance Plan is immaterial to the City's financial statements, and accordingly, no liability is reflected on the City's financial statements.

Non-Attest Services

- With regard to non-audit services performed by you, including but not limited to preparing a draft of the financial statements and related notes, recommending audit adjustments, recommending fund to government-wide and GASB 68, 75 and 87 adjustments for preparation of the government-wide financial statements, and preparation of depreciation calculations using your software based upon the City's capitalization policies and estimated useful lives, we acknowledge and our responsibility to:
 - Assume all management responsibilities;
 - Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
 - Evaluate the adequacy and results of the services performed; and
 - Accept responsibility for the results of the services.

Depreciation and Amortization Schedules

Brown, Graham & Company, P.C. has calculated the City's depreciation of capital assets for the period under audit using the City's capitalization policies and lives utilizing depreciation software and has calculated the City's amortization of right-to-use leased assets for the period under audit using the City's estimated useful lives utilizing lease software. The City has been provided an electronic copy of the current year's depreciation and amortization schedules which have been reviewed and approved by the City's management and will be maintained in accordance with the City's record retention requirements. The City acknowledges that it is not relying upon Brown, Graham & Company, P.C. to maintain the permanent depreciation and amortization records for the City.

Single Audit

- With respect to federal awards, we represent the following to you:
 - We are responsible for understanding and complying with and have complied with the requirements of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as applicable, including requirements relating to preparation of the schedule of expenditures of federal awards.
 - We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
 - We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
 - We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
 - We have received no requests from a federal agency to audit one or more specific programs as a major program.

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- We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance, if any.

For the City of Pampa, Texas:



Shane Stokes, City Manager



Theresa Daniels, Director of Finance



Jasmine Chaney, Assistant Director of Finance

Adjusting Entries By Entry Number

FY 2023

CITY OF PAMPA

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
Adjusting Entry Number: 1			<input type="text"/>
100 000 1150 01-00-11116	EST. UNCOLLECTIBLE A/R	(2,757.26)	
100 320 6500 01-48-44615	BAD DEBT EXPENSE	2,757.26	
711 000 1150 31-00-11116	EST. UNCOLLECTIBLE A/R	(4,931.94)	
711 000 5400 31-32-44615	BAD DEBT EXPENSE	4,931.94	
		<u>7,689.20</u>	<u>(7,689.20)</u>
Remarks:	To adjust allowance for uncollectible utility payments to actual (100% of over 3 months balances) - RS - 31E-1		
Adjusting Entry Number: 2			<input type="text"/>
711 000 5700 31-00-32039	OTHER GRANTS	14,500.00	
711 000 1150 31-00-11114	ACCTS. RECEIVABLE-OTHER	(14,500.00)	
		<u>14,500.00</u>	<u>(14,500.00)</u>
Remarks:	To reverse out PY CDBG grant receivable amount - 31W-5 - RS		
Adjusting Entry Number: 3			<input type="text"/>
898 000 3800 70-00-13176	AMT. FOR PMT.-TERM BONDS	(1,050,770.57)	
898 000 2570 70-00-21206	LEASE PAYABLE	50,770.57	
898 000 2250 70-00-22308	CURRENT MATURITIES	1,000,000.00	
		<u>1,050,770.57</u>	<u>(1,050,770.57)</u>
Remarks:	TO ADJUST BONDS PAYABLE ACCOUNTS TO THE BALANCE AS OF 9/30/2023. 70A-1, GLB.		
Adjusting Entry Number: 4			<input type="text"/>
711 000 2080 31-00-21301	DUE TO POOLED CASH A/P	105,197.66	
711 000 6300 31-33-44090	CRMWA - OPERATION & MAINT	(48,285.00)	
711 000 8952 31-33-44500	INTEREST & FISCAL CHARGES	(9,805.28)	
711 000 6910 31-33-44510	PRINCIPAL RETIREMENT	(47,107.38)	
		<u>105,197.66</u>	<u>(105,197.66)</u>
Remarks:	To reverse out A/P recording for October 23 payments that were for Oct 23 items - 31X-5 - RS - Theresa - reverse this entry as of 10/01/2023.		
Adjusting Entry Number: 5			<input type="text"/>
711 000 2515 31-00-22401	UNAMORT. BOND PREM.-CRMWA	79,525.21	
711 000 1996 31-00-11156	DEF. LOSS ON BOND REF.	(10,661.53)	
711 000 1996 31-00-11157	DEF. LOSS ON BOND REF.-CRMWA	(11,259.23)	
711 000 8952 31-33-44500	INTEREST & FISCAL CHARGES	(57,604.45)	
		<u>79,525.21</u>	<u>(79,525.21)</u>
Remarks:	TO RECORD THE CURRENT YEAR'S AMORTIZATION OF THE NET DEFERRED LOSSES ON BOND REFUNDINGS AND PREMIUMS ON BOND ISSUANCES. 31K-1 AND 31K-2. GLB		
Adjusting Entry Number: 6			<input type="text"/>
711 000 8952 31-33-44500	INTEREST & FISCAL CHARGES	(8,743.32)	
711 000 2140 31-00-21208	ACCRUED INTEREST PAYABLE	8,743.32	
		<u>8,743.32</u>	<u>(8,743.32)</u>
Remarks:	TO ADJUST ACCRUED INTEREST ON BONDS PAYABLE IN FUND 31 TO THE BALANCE AS OF 9/30/2023. 70M-1, GLB.		

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Adjusting Entries By Entry Number
 FY 2023

CITY OF PAMPA

3/8/2024

EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
Adjusting Entry Number: 7			<input type="text"/>
711 000 1010 31-00-11091	REST. CASH-SEWER SURCHARGE	435,012.78	
711 000 1010 31-00-10000	CLAIM ON POOLED CASH		(435,012.78)
		<u>435,012.78</u>	<u>(435,012.78)</u>
Remarks:	To reclassify FY 2023 Sewer Surcharge amount from unrestricted cash to restricted cash - 31W-2-1 - RS		
Adjusting Entry Number: 8			<input type="text"/>
711 000 8952 31-33-44500	INTEREST & FISCAL CHARGES	26,207.85	
711 000 6910 31-33-44510	PRINCIPAL RETIREMENT		(461,108.96)
711 000 2515 31-00-22515	2023 CRMWA REFUNDING BONDS	102,960.00	
711 000 2515 31-00-22512	2017 REFUNDING CRMWA	41,220.00	
711 000 2515 31-00-22513	2020 CRMWA REFUNDING BONDS	140,542.60	
711 000 2515 31-00-22514	2021 CRMWA REFUNDING BONDS	280,543.99	
711 000 2252 31-00-22610	CUR PORTION-CRMWA LT DEBT		(23,700.72)
711 000 2251 31-00-22308	CURRENT MATURITIES		(5,000.00)
711 000 1021 31-00-11136	DEBT PMT REC FROM CRMWA	18,334.24	
711 000 6910 31-34-44510	PRINCIPAL RETIREMENT		(90,000.00)
711 000 8952 31-34-44500	INTEREST & FISCAL CHARGES		(29,999.00)
		<u>609,808.68</u>	<u>(609,808.68)</u>
Remarks:	TO ADJUST CRMWA RELATED DEBT ACTIVITY TO THE BALANCES AS OF 9/30/2023. 70M-1 W/P'S. GLB		
Adjusting Entry Number: 9			<input type="text"/>
712 000 8952 38-38-44500	INTEREST & FISCAL CHARGES	25,647.68	
712 000 1996 38-00-11156	DEF. LOSS ON BOND REF.		(25,647.68)
		<u>25,647.68</u>	<u>(25,647.68)</u>
Remarks:	TO CORRECT POSTING OF THE CURRENT YEAR'S AMORTIZATION OF THE DEFERRED LOSS ON BOND REFUNDING THAT WAS POSTED BACKWARDS DURING THE YEAR. 38K-1, GLB.		
Adjusting Entry Number: 10			<input type="text"/>
100 000 1030 01-00-11135	INTEREST REC. ON INVEST.	13,127.01	
712 000 1010 38-00-11135	INTEREST REC. ON INVEST.	2,167.40	
100 000 5610 01-00-32078	INTEREST INCOME-INVESTMNT		(13,127.01)
712 000 7955 38-00-32078	INTEREST INCOME-INVESTMNT		(2,167.40)
		<u>15,294.41</u>	<u>(15,294.41)</u>
Remarks:	To record accrued interest on investments at FYE, 01C-01. KRH		
Adjusting Entry Number: 11			<input type="text"/>
711 000 5700 31-00-32039	OTHER GRANTS	45,193.00	
711 000 1150 31-00-11114	ACCTS. RECEIVABLE-OTHER		(45,193.00)
		<u>45,193.00</u>	<u>(45,193.00)</u>
Remarks:	To adjust TDEM Generator grant revenue and receivable to back out the 25% City match amount - 31W-5 - RS		
Adjusting Entry Number: 12			<input type="text"/>
100 000 2601 01-00-21222	DEFERRED PROP. TAX REV.	250,000.00	
100 000 2230 01-00-21221	DEFERRED REVENUE OTHER		(250,000.00)

Adjusting Entries By Entry Number

FY 2023

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
	250,000.00	(250,000.00)	
Remarks:	To reclass beautification grant proceeds from property tax account to other deferred revenue account. - SM, 01E-1		
Adjusting Entry Number: 13			<input type="text"/>
100 000 1150 01-00-11108 EST. UNCOLL. DEL. TAXES		(8,408.00)	
100 000 2601 01-00-21222 DEFERRED PROP. TAX REV.	8,408.00		
500 000 1150 67-00-11108 EST. UNCOLL. DEL. TAXES		(2,961.00)	
500 000 2601 67-00-21222 DEFERRED PROP. TAX REV.	2,961.00		
203 000 1150 25-00-11108 EST. UNCOLL. DEL. TAXES		(487.00)	
203 000 2601 25-00-21222 DEFERRED PROP. TAX REV.	487.00		
	11,856.00	(11,856.00)	
Remarks:	To adjust allowance for 2013 & prior years. - SM, 01E-1-2		
Adjusting Entry Number: 14			<input type="text"/>
204 000 2080 26-00-21207 DUE TO OTHER FUNDS	6,784.37		
204 000 5300 26-00-32035 FEDERAL GRANTS		(6,784.37)	
204 000 5300 26-00-32043 CRIMINAL JUSTICE GRANTS		(81,135.00)	
204 200 6600 26-08-43210 MINOR TOOLS	81,135.00		
	87,919.37	(87,919.37)	
Remarks:	TO POST THE END OF YEAR BALANCES IN FUND 26 THAT WERE NOT INCLUDED IN THE TRIAL BALANCE FILE PROVIDED BY THE CITY FOR THE FYE 2023 AUDIT. PER G/L, GLB.		
Adjusting Entry Number: 15			<input type="text"/>
714 000 1430 39-00-11162 PREPAID EXPENSE		(17,533.46)	
714 000 2260 39-00-21206 LEASE PAYABLE	17,533.46		
	17,533.46	(17,533.46)	
Remarks:	TO RECLASS THE GOLF COURSE CAPITAL LEASE PRINCIPAL PAID PRIOR TO YEAR-END FROM PREPAIDS TO OFFSET THE CURRENT PORTION OF THE CAPITAL LEASE PAYABLE, BCS.		
Adjusting Entry Number: 16			<input type="text"/>
711 000 2515 31-00-22515 2023 CRMWA REFUNDING BONDS		(443,880.00)	
711 000 2515 31-00-22511 CRMWA 2014 REFUNDING BONDS	459,000.00		
711 000 2515 31-00-22401 UNAMORT. BOND PREM.-CRMWA	32,139.77		
711 000 2515 31-00-22401 UNAMORT. BOND PREM.-CRMWA		(21,193.22)	
711 000 1996 31-00-11157 DEF. LOSS ON BOND REF.-CRMWA		(8,145.97)	
711 000 8952 31-33-44500 INTEREST & FISCAL CHARGES		(17,920.58)	
	491,139.77	(491,139.77)	
Remarks:	TO RECORD THE ISSUANCE OF THE CRMWA SERIES 2023 REFUNDING BONDS THAT REFUNDED THE REMAINING BALANCE OF THE CRMWA SERIES 2014 REFUNDING BONDS. THIS REMOVES THE REMAINING UNAMORTIZED BALANCES PERTAINING TO THE 2014 REFUNDING BONDS. 70M W/P'S, GLB		
Adjusting Entry Number: 17			<input type="text"/>
500 000 5610 67-00-33103 INT INC-BOND AND I&S FUND	654.76		
500 000 5190 67-00-33106 PENALTY & INTEREST		(654.76)	

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
	654.76	(654.76)	
Remarks:	TO RECLASS PENALTIES AND INTEREST RECEIVED TO THE APPROPRIATE OBJECT CODE FOR FUND 67. 01E-1, GLB.		
Adjusting Entry Number: 18			
714 000 6860	39-39-44060	CLAIMS, JUDGEMENTS AND DAMAGES	(41,292.26)
714 000 1730	39-00-12164	IMP. OTHER THAN BUILDING	41,292.26
714 000 1790	39-00-12165	ACCUM DEPR-IMPROVEMENTS	731.24
714 000 1790	39-00-12167	ACCUM DEPR-EQUIPMENT	7,089.89
714 000 6800	39-39-44600	DEPRECIATION	(7,821.12)
714 000 1790	39-00-12163	ACCUM DEPR-BUILDINGS	(.01)
	49,113.39	(49,113.39)	
Remarks:	To reclass roof replacement to capital additions and adjust depreciation expense to actual as of 9/30/23 for the golf fund, 39I-1. ADP		
Adjusting Entry Number: 19			
100 000 1010	01-00-11120	CASH CLEARING ACCOUNT	(129,389.12)
100 000 2010	01-00-21202	ACCOUNTS PAYABLE	129,389.12
	129,389.12	(129,389.12)	
Remarks:	TO REMOVE FROM THE G/L THE AMOUNT RECORDED IN THE CASH CLEARING ACCOUNT AND THE OFFSETTING PAYABLE TO THE PEDC. THIS IS FOR SALES TAX REVENUES REC'D BY THE CITY IN OCTOBER, WHICH WERE PAID BY THE CITY TO THE PEDC IN OCTOBER. THE CITY DOES NOT HISTORICALLY RECORD THIS AS A PAYABLE AT YEAR END. PER G/L, GLB.		
Adjusting Entry Number: 20			
100 000 2080	01-00-21301	DUE TO POOLED CASH A/P	129,621.76
100 000 2230	01-00-21223	REVENUES COLLECTED IN ADV	(139,908.34)
100 000 2075	01-00-21224	TLFTA PAYABLE	(320.00)
100 000 5510	01-00-32034	COURT COSTS & ARREST FEES	10,606.58
	140,228.34	(140,228.34)	
Remarks:	TO POST PBC ENTRIES TO CORRECT ERRORS MADE DURING THE YEAR. PER CLIENT, GLB.		
Adjusting Entry Number: 21			
500 000 1052	67-00-11124	AD VOL. TAXES RECEIVABLE	6,795.40
500 000 2080	67-00-21207	DUE TO OTHER FUNDS	(6,795.40)
100 000 2080	01-00-21300	DUE TO PAYROLL FUND	(612.88)
100 000 2075	01-00-21303	AD VOL. TAX CLEARING	(6,136.35)
100 000 1300	01-00-11119	DUE FROM OTHER FUNDS	14,192.65
100 000 5700	01-00-32073	MISCELLANEOUS	(659.05)
204 00 1300	26-00-11119	DUE FROM OTHER FUNDS	6,784.37
204 000 2080	26-00-21207	DUE TO OTHER FUNDS	(6,784.37)
100 000 2080	01-00-21207	DUE TO OTHER FUNDS	(6,784.37)
	27,772.42	(27,772.42)	
Remarks:	TO ADJUST BALANCES OF INTERFUND PAYABLES AND RECEIVABLES SO THEY OFFSET TO ZERO FOR PREPARATION OF THE CITY'S F/S. 01E-3, GLB.		

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Adjusting Entries By Entry Number
 FY 2023

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
Adjusting Entry Number: 22			
100 000 3410 01-00-23266	NONSPENDABLE FB - INVENTORIES	15,100.55	
100 000 3430 01-00-23265	NONSPENDABLE FB-PREPAIDS	(29,975.94)	
100 000 3600 01-00-23271	FUND BALANCE	14,875.39	
202 000 3430 21-00-23265	RESTRICTED FD BAL-PREPAIDS	2.26	
202 000 3460 21-00-23270	FUND BALANCE-RESTRICTED	(2.26)	
203 000 3430 25-00-23265	RESTRICTED FD BAL-PREPAIDS	2.26	
203 000 3462 25-00-23270	FUND BALANCE-RESTRICTED	(2.26)	
	29,980.46	(29,980.46)	

Remarks: TO ADJUST NON-SPENDABLE PORTION OF FUND BALANCE FOR PREPARATION OF THE CITY'S FINANCIAL STATEMENTS. 01F AND 01G W/P'S, GLB.

Adjusting Entry Number: 23			
711 000 2010 31-00-21202	ACCOUNTS PAYABLE	5,000.00	
711 000 2010 31-00-21202	ACCOUNTS PAYABLE	36,065.25	
711 000 1730 31-00-12164	IMP. OTHER THAN BUILDING	(41,065.25)	
	41,065.25	(41,065.25)	

Remarks: TO REVERSE PY AP ENTRY FOR PARKHILL AND SCOTT WAMPLER (01N-2-1) -BCS

Adjusting Entry Number: 24			
100 320 6500 01-48-43170	DUMPSTER REPLACEMENT EXP.	(42,790.00)	
100 000 2010 01-00-21202	ACCOUNTS PAYABLE	42,790.00	
	42,790.00	(42,790.00)	

Remarks: TO REVERSE AP ON LOADERS PURCHASED FROM ROLL-OFFS USA AFTER 9/30/2023 (01N-2-1) -BCS

Adjusting Entry Number: 25			
712 000 1750 38-00-12184	VEHICLES	50,327.13	
712 000 1790 38-00-12185	ACCUM DEPR-VEHICLES	(50,327.13)	
712 000 1750 38-00-12184	VEHICLES	95,548.00	
712 000 1790 38-00-12185	ACCUM DEPR-VEHICLES	(95,548.00)	
897 000 1750 59-00-12184	VEHICLES	(95,548.00)	
897 000 1731 59-00-12191	ACCUM DEPR-GENERAL FUND	95,548.00	
	241,423.13	(241,423.13)	

Remarks: To reverse disposal of assets that are not in fund 38 abd reverse transfer of asset that was located in the GFAAG, 38I-1. ADP

Adjusting Entry Number: 26			
712 000 6800 38-38-44600	DEPRECIATION	(15,129.64)	
712 000 1790 38-00-12185	ACCUM DEPR-VEHICLES	15,129.64	
	15,129.64	(15,129.64)	

Remarks: To adjust depreciation expense to actual as of 9/30/2023. ADP

Adjusting Entry Number: 27			
712 000 6300 38-38-42530	UNCLASSIFIED PROFESSIONAL	6,220.00	
712 000 1780 38-00-12168	CONSTRUCTION IN PROGRESS	(6,220.00)	

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	Debit	Credit	
	6,220.00	(6,220.00)	
Remarks: PBC entry to remove cost from cell construction in progress, 38I-1. ADP			
Adjusting Entry Number: 28			
711 000 1750 31-00-12184	VEHICLES	25,189.25	
711 000 1790 31-00-12185	ACCUM DEPR-VEHICLES	(25,189.25)	
	25,189.25	(25,189.25)	
Remarks: To reverse disposal of asset that is held in the GFAAG, 31I-1. ADP			
Adjusting Entry Number: 29			
712 000 1795 38-00-14102	ACCUM DEPR-LANDFILL PERMI	(6,907.00)	
712 000 6800 38-38-44600	DEPRECIATION	6,907.00	
	6,907.00	(6,907.00)	
Remarks: TO RECORD THE CURRENT YEAR'S AMORTIZATION OF THE LANDFILL PERMIT BASEDK UPON CUBIC YARDS FILLED TO DATE. 38I-4, GLB.			
Adjusting Entry Number: 30			
898 000 2575 70-00-21217	PROVISIONS FOR SICK/VAC	(690,520.71)	
898 000 3800 70-00-13177	TO BE PROVIDED - COMPENSATED ABSENCES	690,520.71	
711 000 2575 31-00-21218	PROV. FOR LONG TERM SICK/VAC	(17,558.66)	
711 000 2265 31-00-21217	PROVISIONS FOR SICK/VAC	(52,675.97)	
711 000 6100 31-32-41010	SALARIES AND WAGES	19,208.44	
711 000 6100 31-34-41010	SALARIES AND WAGES	14,920.46	
711 000 6100 31-35-41010	SALARIES AND WAGES	36,105.73	
712 000 2575 38-00-21218	PROV. FOR LONG TERM SICK/VAC	(4,491.33)	
712 000 2265 38-00-21217	PROVISIONS FOR SICK/VAC	(13,473.98)	
712 000 6100 38-28-41010	SALARIES AND WAGES	1,100.89	
712 000 6100 38-38-41010	SALARIES AND WAGES	16,864.42	
714 000 2265 39-00-21218	PROV. FOR LONG TERM SICK/VAC	(3,365.40)	
714 000 2575 39-00-21217	PROVISIONS FOR SICK/VAC	(10,096.19)	
714 000 6100 39-39-41010	SALARIES AND WAGES	13,461.59	
	792,182.24	(792,182.24)	
Remarks: PBC entry to record accrued compensated absences as of 9/30/23. - SM			
Adjusting Entry Number: 31			
712 000 1150 38-00-11114	ACCTS. RECEIVABLE-OTHER	67,646.28	
712 000 5400 38-00-32069	LANDFILL OPERATOR FEES	67,646.28	
712 000 1010 38-00-10000	CLAIM ON POOLED CASH	(135,292.56)	
	135,292.56	(135,292.56)	
Remarks: To adjust pooled cash reconciling items in Fund 38 to the proper accounts to remove a 13th month of City of Borger landfill revenues and to record a receivable for the refund payment made to the City in error in Sept 23 that the City of Borger paid back subsequent to year end - 01B-1 - RS			
Adjusting Entry Number: 32			
205 000 5300 27-00-32035	FEDERAL GRANTS	4,209,975.72	
205 000 8911 27-01-44200	TRANSFERS TO OTHER FUNDS	(4,209,975.72)	
205 000 1010 27-00-10000	CLAIM ON POOLED CASH	27,593.28	
205 000 8911 27-01-44200	TRANSFERS TO OTHER FUNDS	(27,593.28)	

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	Debit	Credit	
711 000 7915 31-00-33300 TRANSFERS FROM OTHER FUND	1,152,000.00		
711 000 5700 31-00-32039 OTHER GRANTS		(1,152,000.00)	
712 000 7915 38-00-33300 TRANSFERS FROM OTHER FUND	3,085,569.00		
712 000 5700 38-00-32039 OTHER GRANTS		(3,057,975.72)	
712 000 1010 38-00-10000 CLAIM ON POOLED CASH		(27,593.28)	
	8,475,138.00	(8,475,138.00)	

Remarks: To reverse out CRF revenue in fund 27 and record the revenue in the water & sewer fund and the solid waste fund (reclassifying from transfers in) and also lowering the amount of FY 2023 revenue for the amount expended during FY 2022 (the current year entry moved the entirety of CRF funds received in prior years) - 31W-5 - RS

Adjusting Entry Number: 33

205 000 5610 27-00-32097 INT. INCOME-NOW & IMMA	5,392.13		
205 000 1010 27-00-10000 CLAIM ON POOLED CASH		(5,392.13)	
205 000 5610 27-00-32097 INT. INCOME-NOW & IMMA	21,462.01		
205 000 2080 27-00-21207 DUE TO OTHER FUNDS		(21,462.01)	
100 000 1010 01-00-10000 CLAIM ON POOLED CASH	5,392.13		
100 000 5610 01-00-32097 INT. INCOME-NOW & IMMA		(5,392.13)	
100 000 1300 01-00-11119 DUE FROM OTHER FUNDS	21,462.01		
100 000 5610 01-00-32097 INT. INCOME-NOW & IMMA		(21,462.01)	
	53,708.28	(53,708.28)	

Remarks: To reclassify interest earned and reported in Fund 27 to the general fund as there was no requirement for interest earned on CRF funds to be used on CRF expenditures (this shifting of interest earnings from fund 27 to general fund also occurred in each of the prior two fiscal years) - 01W-9 - RS

Adjusting Entry Number: 34

205 000 1010 27-00-11050 CORONAVIRUS LFR FUND	2,141,253.64		
205 000 1010 27-00-10000 CLAIM ON POOLED CASH		(26,282.86)	
205 000 2080 27-00-21207 DUE TO OTHER FUNDS		(2,114,970.78)	
712 000 1300 38-00-11119 DUE FROM OTHER FUNDS	2,114,970.78		
712 000 1010 38-00-10000 CLAIM ON POOLED CASH		(2,114,970.78)	
	4,256,224.42	(4,256,224.42)	

Remarks: To reverse client closing of GL account for separate CRF checking account into pooled cash and also to record it as due to solid waste fund as all CRF funds were transferred out (accounting wise) in FY 2023 and it all was originally charged against pooled cash which didn't hold all the CRF dollars - 01B-1 - RS

Adjusting Entry Number: 35

712 000 1780 38-00-12168 CONSTRUCTION IN PROGRESS		(12,783.29)	
712 000 6600 38-38-43145 COMPUTER SOFTWARE	12,783.29		
	12,783.29	(12,783.29)	

Remarks: To reclass software expense from CIP to software expense, 38I-1. ADP

Adjusting Entry Number: 36

711 000 1750 31-00-12184 VEHICLES		(27,590.24)	
711 000 1790 31-00-12185 ACCUM DEPR-VEHICLES	27,590.24		
	27,590.24	(27,590.24)	

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	Debit	Credit	
<p>Remarks: To dispose of asset that was sold during the year, 311-1. ADP</p>			
Adjusting Entry Number: 37			
711 000 1790 31-00-12167	ACCUM DEPR-EQUIPMENT	1,045.31	
711 000 8911 31-34-44200	TRANSFERS TO OTHER FUNDS	(1,045.31)	
897 000 1731 59-00-12191	ACCUM DEPR-GENERAL FUND	(1,045.31)	
897 000 3800 59-00-23275	AMT. PROVIDED-GENERAL FD	1,045.31	
711 000 6800 31-33-44600	DEPRECIATION	83.23	
711 000 1790 31-00-12163	ACCUM DEPR-BUILDINGS	.01	
711 000 1790 31-00-12167	ACCUM DEPR-EQUIPMENT	(933.45)	
711 000 1790 31-00-12185	ACCUM DEPR-VEHICLES	850.21	
	3,024.07	(3,024.07)	
<p>Remarks: To record transfer of additional accumulated depreciation for asset transferred to the GFAAG and adjust depreciation expense to actual as of 9/30/23. 311-1. ADP</p>			
Adjusting Entry Number: 38			
711 000 1780 31-00-12168	CONSTRUCTION IN PROGRESS	(151,932.60)	
711 000 6600 31-35-45030	IMPROVEMENTS	151,932.60	
	151,932.60	(151,932.60)	
<p>Remarks: To reclass CIP project to expense that began in a prior year but was stopped, 311-1. ADP</p>			
Adjusting Entry Number: 39			
202 500 6100 21-21-41050	PART TIME & TEMPORARY PAY	(942.50)	
202 800 6720 21-21-45030	IMPROVEMENTS	942.50	
	942.50	(942.50)	
<p>Remarks: PBC entry to true up improvement account to account for costs of projects, 59I-1. ADP</p>			
Adjusting Entry Number: 40			
100 500 6500 01-14-43210	MINOR TOOLS AND APPARATUS	(1,664.60)	
100 000 1300 01-00-11119	DUE FROM OTHER FUNDS	1,664.60	
600 800 6720 66-55-45030	IMPROVEMENTS	1,664.60	
600 000 2080 66-00-21207	DUE TO OTHER FUNDS	(1,664.60)	
	3,329.20	(3,329.20)	
<p>Remarks: PBC Entry to reclass expense paid in the general operating that should have been recorded in the capital projects fund, 59I-1. ADP</p>			
Adjusting Entry Number: 41			
100 800 6740 01-45-45050	AUTOMOTIVE EQUIPMENT	(20,571.86)	
100 200 6500 01-08-43210	MINOR TOOLS AND APPARATUS	20,571.86	
	20,571.86	(20,571.86)	
<p>Remarks: PBC entry reclass radios to minor tools, 59I-1. ADP</p>			
Adjusting Entry Number: 42			
100 000 5300 01-00-32039	OTHER GRANTS	(198,500.00)	
100 000 5300 01-00-32055	STATE OF TEXAS GRANTS	198,500.00	
	198,500.00	(198,500.00)	
<p>Remarks: TO RECLASS CDBG GRANT REVENUE TO OTHER GRANT REVENUE. 01W-</p>			

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	Debit	Credit	
07-1. KRH			
Adjusting Entry Number: 43			
204 000 5300 26-00-32035	FEDERAL GRANTS	6,784.37	
204 00 1300 26-00-11119	DUE FROM OTHER FUNDS	(6,784.37)	
100 000 2080 01-00-21207	DUE TO OTHER FUNDS	6,784.37	
100 000 5300 01-00-32039	OTHER GRANTS	(6,784.37)	
	13,568.74	(13,568.74)	
Remarks: To reclass grant funds from fund 26 to fund 01, 01W-07-1. KRH			
Adjusting Entry Number: 44			
600 800 6740 66-55-45080	OTHER EQUIPMENT		(9,885.52)
600 000 1300 66-00-11131	DUE FROM OTHER FUNDS	9,885.52	
100 100 6500 01-01-43145	COMPUTER SOFTWARE	9,885.52	
100 000 2080 01-00-21207	DUE TO OTHER FUNDS		(9,885.52)
897 000 1750 59-00-12180	COMPUTER EQUIPMENT		(9,885.52)
897 000 3800 59-00-23275	AMT. PROVIDED-GENERAL FD	9,885.52	
	29,656.56	(29,656.56)	
Remarks: To reclass computer software expense out of capital outlay, 59I-1. ADP			
Adjusting Entry Number: 45			
600 800 6720 66-55-45020	BUILDING & STRUCTURES		(42,000.00)
600 000 1300 66-00-11131	DUE FROM OTHER FUNDS	42,000.00	
100 100 6500 01-15-43220	MNT-BUILDINGS	42,000.00	
100 000 2080 01-00-21207	DUE TO OTHER FUNDS		(42,000.00)
897 000 1730 59-00-12162	BUILDINGS		(42,000.00)
897 000 3800 59-00-23277	AMT. PROVIDED-LIBRARY	42,000.00	
	126,000.00	(126,000.00)	
Remarks: To remove painting of library from capital outlay and reclass to expense, 59I-1. ADP			
Adjusting Entry Number: 46			
897 000 1731 59-00-12191	ACCUM DEPR-GENERAL FUND	91,478.66	
897 000 1731 59-00-12192	ACCUM DEPR-M.K. BROWN		(18,825.09)
897 000 1731 59-00-12193	ACCUM DEPR-LOVETT LIBRARY	349.99	
897 000 3800 59-00-23275	AMT. PROVIDED-GENERAL FD		(3,619.89)
897 000 3800 59-00-23276	AMT. PROVIDED-AUDITORIUM		(4,066.82)
897 000 3800 59-00-23277	AMT. PROVIDED-LIBRARY		(349.99)
897 000 1750 59-00-12184	VEHICLES		(64,966.86)
897 000 1731 59-00-12191	ACCUM DEPR-GENERAL FUND	26,329.00	
897 000 1750 59-00-12166	EQUIPMENT		(26,329.00)
	118,157.65	(118,157.65)	
Remarks: To adjust accumulated depreciation to actual and dispose of vehicles and equipment, 59I-1-1. ADP			
Adjusting Entry Number: 47			
100 000 5300 01-00-32055	STATE OF TEXAS GRANTS	21,103.97	
100 000 2230 01-00-21221	DEFERRED REVENUE OTHER		(21,103.97)
	21,103.97	(21,103.97)	

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	Debit	Credit	
Remarks: To reclass Opioid Grant funds received but not expended, to deferred revenue, 01W-07. KRH			
Adjusting Entry Number: 48			<input type="text"/>
897 000 1731	59-00-12191	ACCUM DEPR-GENERAL FUND	(34,825.94)
897 000 3800	59-00-23275	AMT. PROVIDED-GENERAL FD	(487,563.10)
897 000 1750	59-00-12166	EQUIPMENT	
		522,389.04	(522,389.04)
Remarks: To capitalize Axon system and record depreciation, 59I-1. ADP			
Adjusting Entry Number: 49			<input type="text"/>
712 000 2576	38-00-22001	LANDFILL CLOSURE LIABILITY	(139,829.00)
712 000 2576	38-00-22900	LANDFILL CLOSURE LIAB. - OLD	(23,712.00)
712 000 6300	38-38-42044	LANDFILL CLOSURE EXPENSE	
		163,541.00	(163,541.00)
Remarks: TO RECORD CURRENT YEAR LANDFILL CLOSURE LIABILITY, 38R-1-1. KRH			
Adjusting Entry Number: 50			<input type="text"/>
715 000 1160	30-00-13000	LEASE RECEIVABLE CURRENT	13,300.19
715 000 1532	30-00-13001	LEASE RECEIVABLE	26,732.33
715 000 2605	30-00-23102	DEFERRED INFLOWS-LEASES	(40,032.52)
		40,032.52	(40,032.52)
Remarks: TO RECORD THE ADDITIONS TO LAND LEASES DUE TO MODIFICATIONS IN ACCORDANCE WITH GASB 87. (30M WP'S) -BCS			
Adjusting Entry Number: 51			<input type="text"/>
715 000 2605	30-00-21221	DEFERRED REVENUE OTHER	(25,317.69)
715 000 5620	30-00-32041	RENTALS FROM BUILDINGS	
		25,317.69	(25,317.69)
Remarks: TO REVERSE JE #230134 & 230130 CREATED BY THE CLIENT(30M WP'S) - BCS			
Adjusting Entry Number: 52			<input type="text"/>
715 000 5620	30-00-32041	RENTALS FROM BUILDINGS	12,650.00
715 000 2605	30-00-21221	DEFERRED REVENUE OTHER	38,980.22
715 000 1160	30-00-13000	LEASE RECEIVABLE CURRENT	(12,650.00)
715 000 1532	30-00-13001	LEASE RECEIVABLE	(38,980.22)
		51,630.22	(51,630.22)
Remarks: TO RECLASS LOAN RECEIPTS FROM INCOME/DEFERRED REVENUE TO OFFSET THE CY LEASE RECEIVABLE IN ACCORDANCE WITH GASB 87. (30M WP'S) -BCS			
Adjusting Entry Number: 53			<input type="text"/>
715 000 2605	30-00-23102	DEFERRED INFLOWS-LEASES	50,121.38
715 000 5621	30-00-33250	LEASE INCOME - LAND	(24,958.40)
715 000 5621	30-00-33250	LEASE INCOME - LAND	(25,162.98)
715 000 5611	30-00-33251	INTEREST INCOME - LEASES	(3,340.57)
715 000 1160	30-00-13000	LEASE RECEIVABLE CURRENT	1,182.48
715 000 1532	30-00-13001	LEASE RECEIVABLE	2,158.09

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	Debit	Credit	
	53,461.95	(53,461.95)	
Remarks:	TO RECORD THE CY/FY 2024 LEASE REVENUE AND INTEREST INCOME IN ACCORDANCE WITH GASB 87. (30M WP'S) -BCS		
Adjusting Entry Number: 54			
897 000 1770	59-00-12000	LEASE EQUIPMENT	74,153.69
897 000 1770	59-00-12001	LEASE VEHICLES	280,791.68
897 000 1771	59-00-12195	ACCUM AMORT-GF LEASES	(187,000.63)
897 000 1771	59-00-12196	ACCUM AMORT-MKB LEASES	259.39
897 000 1771	59-00-12197	ACCUM AMORT-LIBRARY LEASES	(1,764.07)
897 000 3800	59-00-23283	AMT. PROVIDED-GF LEASES	(165,526.21)
897 000 3800	59-00-23284	AMT PROVIDED-MKB LEASES	(2,677.92)
897 000 3800	59-00-23285	AMT. PROVIDED-LIBRARY LEASES	1,764.07
			356,968.83 (356,968.83)

Remarks: TO RECORD ENDING BALANCES OF GOVT. ACTIVITIES RIGHT OF USE
LEASE ASSETS AND RELATED ACCUM. AMORTIZATIONS AS OF 9/30/2023
(70M-7 WP'S) -BCS

Adjusting Entry Number: 55			
898 000 3800	70-00-13178	AMT. FOR PMT-LEASE LIAB	177,602.23
898 000 2570	70-00-22201	LEASE EQUIPMENT LIABILITY	(58,649.48)
898 000 2570	70-00-22202	LEASE VEHICLE LIABILITY	(81,509.96)
898 000 2260	70-00-22203	CURR MATUR-LEASE EQUIP LIAB	(12,807.39)
898 000 2260	70-00-22204	CURR MATUR-LEASE VEH LIAB	(24,635.40)
			177,602.23 (177,602.23)

Remarks: TO RECORD ENDING BALANCES OF GOVT. ACTIVITIES RIGHT OF USE
LEASE LIABILITIES AS OF 9/30/2023 (70M-7 WP'S) -BCS

Adjusting Entry Number: 56			
100 711 6911	01-02-44051	LEASE PRINCIPAL-EQUIPMENT	2,542.17
100 721 6921	01-02-44052	LEASE INTEREST-EQUIPMENT	494.40
100 711 6911	01-03-44051	LEASE PRINCIPAL-EQUIPMENT	2,579.05
100 721 6921	01-03-44052	LEASE INTEREST-EQUIPMENT	503.15
100 711 6911	01-05-44051	LEASE PRINCIPAL - EQUIPMENT	302.66
100 721 6921	01-05-44052	LEASE INTEREST - EQUIPMENT	71.74
100 711 6911	01-08-44051	LEASE PRINCIPAL-EQUIPMENT	2,377.45
100 721 6921	01-08-44052	LEASE INTEREST-EQUIPMENT	455.36
100 711 6911	01-08-44053	LEASE PRINCIPAL-VEHICLES	149,490.60
100 721 6921	01-08-44054	LEASE INTEREST-VEHICLES	20,361.89
100 711 6911	01-10-44053	LEASE PRINCIPAL-VEHICLES	4,543.89
100 721 6921	01-10-44054	LEASE INTEREST-VEHICLES	775.47
100 711 6911	01-11-44053	LEASE PRINCIPAL - VEHICLES	3,817.83
100 721 6921	01-11-44054	LEASE INTEREST - VEHICLES	547.62
100 711 6911	01-12-44053	LEASE PRINCIPAL-VEHICLES	237.68
100 721 6921	01-12-44054	LEASE INTEREST-VEHICLES	7.35
100 711 6911	01-13-44053	LEASE PRINCIPAL-VEHICLES	278.66
100 721 6921	01-13-44054	LEASE INTEREST-VEHICLES	11.44
100 711 6911	01-14-44051	LEASE PRINCIPAL-EQUIPMENT	654.91
100 721 6921	01-14-44052	LEASE INTEREST-EQUIPMENT	109.28
100 711 6911	01-15-44053	LEASE PRINCIPAL - VEHICLES	3,846.61

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	Debit	Credit	
100 721 6921	01-15-44054	LEASE INTEREST - VEHICLES	473.84
100 711 6911	01-16-44053	LEASE PRINCIPAL-VEHICLES	3,389.19
100 721 6921	01-16-44054	LEASE INTEREST-VEHICLES	92.79
100 711 6911	01-17-44051	LEASE PRINCIPAL-EQUIPMENT	2,541.86
100 721 6921	01-17-44052	LEASE INTEREST-EQUIPMENT	505.12
100 711 6911	01-17-44053	LEASE PRINCIPAL-VEHICLES	7,437.76
100 721 6921	01-17-44054	LEASE INTEREST-VEHICLES	198.74
100 711 6911	01-18-44051	LEASE PRINCIPAL-EQUIPMENT	1,890.10
100 721 6921	01-08-44052	LEASE INTEREST-EQUIPMENT	401.48
100 711 6911	01-08-44053	LEASE PRINCIPAL-VEHICLES	5,317.98
100 721 6921	01-18-44054	LEASE INTEREST-VEHICLES	613.08
100 711 6911	01-26-44053	LEASE PRINCIPAL-VEHICLES	6,166.22
100 721 6921	01-26-44054	LEASE INTEREST-VEHICLES	717.82
100 711 6911	01-48-44051	LEASE PRINCIPAL-EQUIPMENT	533.00
100 721 6921	01-48-44052	LEASE INTEREST-EQUIPMENT	79.81
202 711 6911	21-21-44051	LEASE PRINCIPAL-EQUIPMENT	646.18
202 721 6921	21-21-44052	LEASE INTEREST-EQUIPMENT	107.21
203 711 6911	25-25-44051	LEASE PRINCIPAL-EQUIPMENT	1,603.24
203 721 6921	25-25-44052	LEASE INTEREST-EQUIPMENT	458.24
100 100 6300	01-02-42085	RENTAL-OFFICE EQUIP.	(3,036.57)
100 100 6300	01-03-42085	RENTAL-OFFICE EQUIP.	(3,082.20)
100 100 6300	01-05-42085	RENTAL-OFFICE EQUIP.	(374.40)
100 200 6300	01-08-42085	RENTAL-OFFICE EQUIP.	(2,832.81)
100 200 6500	01-08-43280	MNT-AUTO EQUIPMENT	(26,327.45)
100 200 6500	01-08-44047	EXTERNAL VEHICLE LEASE	(143,525.04)
100 200 6500	01-10-44047	EXTERNAL VEHICLE LEASE	(5,319.36)
100 310 6500	01-11-44047	EXTERNAL VEHICLE LEASE	(4,365.45)
100 310 6500	01-12-44047	EXTERNAL VEHICLE LEASE	(245.03)
100 500 6500	01-13-44047	EXTERNAL VEHICLE LEASE	(290.10)
100 500 6300	01-14-42085	RENTAL-OFFICE EQUIP.	(764.19)
100 100 6500	01-15-44047	EXTERNAL VEHICLE LEASE	(4,320.45)
100 500 6500	01-16-44047	EXTERNAL VEHICLE LEASE	(3,481.98)
100 200 6300	01-17-42085	RENTAL-OFFICE EQUIP.	(3,046.98)
100 200 6500	01-17-44047	EXTERNAL VEHICLE LEASE	(7,636.50)
100 200 6300	01-18-42085	RENTAL-OFFICE EQUIP.	(920.00)
100 200 6500	01-18-44047	EXTERNAL VEHICLE LEASE	(5,931.06)
100 200 6500	01-26-44047	EXTERNAL LEASE	(6,884.04)
100 320 6300	01-48-42085	RENTAL-OFFICE EQUIP.	(612.81)
202 500 6400	21-21-42085	RENTAL-OFFICE EQUIP.	(753.39)
203 500 6300	25-25-42085	RENTAL- OFFICE EQUIPMENT	(2,061.48)
100 200 6300	01-19-42085	RENTAL-OFFICE EQUIP.	(1,371.58)
		227,182.87	(227,182.87)

Remarks: TO RECLASSIFY LEASE EXPENDITURE PAYMENTS ON RIGHT OF USE LIABILITIES IN GOVT. FUNDS FROM LEASE EXPENDITURES TO PRINCIPAL AND INTEREST EXPENDITURES (70M-7 WP'S)

Adjusting Entry Number: 57

711 000 2570	31-00-22201	LEASE EQUIPMENT LIABILITY	630.71
711 000 2570	31-00-22202	LEASE VEHICLE LIABILITY	15,146.20
711 000 6921	31-32-44052	LEASE INTEREST-EQUIPMENT	102.97

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
711 000 6921 31-32-44054 LEASE INTEREST-VEHICLES	1,486.41		
711 000 6921 31-34-44054 LEASE INTEREST-VEHICLES	7.35		
711 000 6921 31-35-44054 LEASE INTEREST - VEHICLES	829.84		
712 000 2570 38-00-22201 LEASE EQUIPMENT LIABILITY	1,037.25		
712 000 2570 38-00-22202 LEASE VEHICLE LIABILITY	2,823.81		
712 000 6921 38-38-44052 LEASE INTEREST-EQUIPMENT	152.82		
712 000 6921 38-38-44054 LEASE INTEREST-VEHICLES	302.43		
711 000 6300 31-32-42085 RENTAL-OFFICE EQUIP.		(846.33)	
711 000 6300 31-32-44047 EXTERNAL VEHICLE LEASE		(12,852.47)	
711 000 6300 31-34-44047 EXTERNAL VEHICLE LEASE		(1,276.69)	
711 000 6300 31-35-44047 EXTERNAL VEHICLE LEASE		(3,227.99)	
712 000 6300 38-38-42085 RENTAL-OFFICE EQUIP.		(1,019.42)	
712 000 6300 38-38-42090 RENTAL OF EQUIPMENT		(152.82)	
712 000 6300 38-38-44047 EXTERNAL VEHICLE LEASE		(3,144.07)	
	22,519.79	(22,519.79)	

Remarks: TO RECLASSIFY PAYMENTS MADE ON RIGHT OF USE LEASE LIABILITIES FROM LEASE EXPENSE TO PRINCIPAL REDUCTION AND INTEREST EXPENSE FOR THE PROPRIETARY FUNDS (70M-7 WP'S) -BCS

Adjusting Entry Number: 58

711 000 6911 31-32-44601 AMORTIZATION-LEASE EQUIPMENT	664.55		
711 000 6911 31-32-44602 AMORTIZATION-LEASE VEHICLES	12,304.17		
711 000 6911 31-34-44602 AMORTIZATION-LEASE VEHICLES	4,226.65		
711 000 6911 31-35-44602 AMORTIZATION - LEASE VEHICLES	4,649.99		
712 000 6911 38-38-44601 AMORTIZATION-LEASE EQUIPMENT	1,087.29		
712 000 6911 38-38-44602 AMORTIZATION-LEASE VEHICLES	3,210.57		
711 000 1771 31-00-12188 ACUM AMORT-EQUIP LEASE		(664.55)	
711 000 1771 31-00-12189 ACCUM AMORT-VEHICLE LEASE		(21,180.81)	
712 000 1771 38-00-12188 ACUM AMORT-EQUIP LEASE		(1,087.29)	
712 000 1771 38-00-12189 ACCUM AMORT-VEHICLE LEASE		(3,210.57)	
	26,143.22	(26,143.22)	

Remarks: TO RECORD FY 2023 AMORTIZATION FOR RIGHT OF USE LEASE ASSETS FOR THE PROPRIETARY FUNDS (70M-7 WP'S) -BCS

Adjusting Entry Number: 59

711 000 1770 31-00-12000 LEASE EQUIPMENT	2,266.60		
711 000 1770 31-00-12001 LEASE VEHICLES	56,361.50		
712 000 1770 38-00-12000 LEASE EQUIPMENT	2,822.14		
711 000 2570 31-00-22201 LEASE EQUIPMENT LIABILITY		(2,266.60)	
711 000 2570 31-00-22202 LEASE VEHICLE LIABILITY		(56,361.50)	
712 000 2570 38-00-22201 LEASE EQUIPMENT LIABILITY		(2,822.14)	
	61,450.24	(61,450.24)	

Remarks: TO RECORD ADDITIONS/TERMINATIONS OF RIGHT OF USE LEASE ASSET AND LIABILITY BALANCES FOR THE PROPRIETARY FUNDS (70M-7 WP'S) - BCS

Adjusting Entry Number: 60

711 000 2570 31-00-22201 LEASE EQUIPMENT LIABILITY		(622.72)	
711 000 2570 31-00-22202 LEASE VEHICLE LIABILITY	9,419.78		
712 000 2570 38-00-22201 LEASE EQUIPMENT LIABILITY		(1,547.46)	

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
712 000 2570	38-00-22202	LEASE VEHICLE LIABILITY	144.07
711 000 2260	31-00-22203	CURR. MATUR-LEASE EQUIP LIAB	(372.32)
711 000 2260	31-00-22204	CURR MATUR-LEASE VEH LIAB	(14,359.83)
712 000 2260	38-00-22203	CURR MATUR-LEASE EQUIP LIAB	(442.62)
712 000 2260	38-00-22204	CURR MATUR-LEASE VEH LIAB	(144.07)
711 000 1771	31-00-12188	ACUM AMORT-EQUIP LEASE	984.54
711 000 1771	31-00-12189	ACCUM AMORT-VEHICLE LEASE	3,675.72
712 000 1771	38-00-12188	ACUM AMORT-EQUIP LEASE	1,969.08
711 000 6600	31-32-43280	MNT-AUTO EQUIPMENT	1,274.83
712 000 6600	38-38-43280	MNT-AUTO EQUIPMENT	21.00
			17,489.02 (17,489.02)

Remarks: TO RECLASSIFY CURRENT PORTION OF RIGHT OF USE LEASE LIABILITIES FOR THE ENTERPRISE FUNDS (70M-7 WP'S) -BCS

Adjusting Entry Number: 61

712 000 5700	38-00-32039	OTHER GRANTS	1,056,372.14
712 000 2230	38-00-21221	DEFERRED REVENUE OTHER	(1,056,372.14)
			1,056,372.14 (1,056,372.14)

Remarks: To adjust CRF grant revenue to actual to create deferred revenue for dollars that will be expended in FY 2024 - 31W-5 - RS

Adjusting Entry Number: 62

100 810 6760	01-02-45052	LEASE ASSET - EQUIPMENT	15,795.06
100 810 6760	01-03-45052	LEASE ASSET - EQUIPMENT	16,076.63
100 810 6760	01-05-45052	LEASE ASSET - EQUIPMENT	2,310.31
100 810 6760	01-08-45052	LEASE ASSET - EQUIPMENT	14,537.72
100 810 6760	01-08-45051	LEASE ASSET-VEHICLES	185,658.58
100 810 6760	01-10-45051	LEASE ASSET - VEHICLES	38,877.57
100 810 6760	01-11-45051	LEASE ASSET - VEHICLES	20,892.85
100 810 6760	01-14-45052	LEASE ASSET - EQUIPMENT	3,465.46
100 810 6760	01-15-45051	LEASE ASSET - VEHICLES	18,474.49
100 810 6760	01-16-45051	LEASE ASSET - VEHICLES	3,373.60
100 810 6760	01-17-45052	LEASE ASSET - EQUIPMENT	16,152.72
100 810 6760	01-17-45051	LEASE ASSET - VEHICLES	6,717.21
100 810 6760	01-18-45052	LEASE ASSET - EQUIPMENT	12,874.97
100 810 6760	01-18-45051	LEASE ASSET - VEHICLES	16,914.03
100 810 6760	01-48-45052	LEASE ASSET - EQUIPMENT	2,515.79
100 000 7913	01-00-33111	OTHER FINANCING SOURCE	(374,636.99)
202 810 6760	21-21-45052	LEASE ASSET - EQUIPMENT	3,398.82
202 000 7949	21-00-33111	OTHER FINANCING SOURCE	(3,398.82)
			378,035.81 (378,035.81)

Remarks: To record expenditure and other financing source for new leases and/or lease modifications for general fund leases. RS. 70M-7-3

Adjusting Entry Number: 63

715 000 1010	30-00-11135	INTEREST REC. ON INVEST.	(2,368.74)
715 000 1160	30-00-13000	LEASE RECEIVABLE CURRENT	(24,774.93)
715 000 1532	30-00-13001	LEASE RECEIVABLE	24,552.23
715 000 2605	30-00-21221	DEFERRED REVENUE OTHER	(26,330.22)
715 000 5611	30-00-33251	INTEREST INCOME - LEASES	1,950.06

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
715 000 5620	30-00-32041	RENTALS FROM BUILDINGS	429.93
715 000 5621	30-00-33250	LEASE INCOME - LAND	26,541.67
			53,473.89
			(53,473.89)
<p>Remarks: To adjust to actual various accounts related to lessor leases in Fund 30 - Fund 30 wps - RS</p>			
<p>Adjusting Entry Number: 64</p>			
715 000 2605	30-00-23102	DEFERRED INFLOWS-LEASES	1,054.63
715 000 5611	30-00-33251	INTEREST INCOME - LEASES	177.69
715 000 5621	30-00-33250	LEASE INCOME - LAND	(1,232.32)
			1,232.32
			(1,232.32)
<p>Remarks: To adjust GASB 87 lessor related account to actual to match LeaseQuery Reports - 30M wps - RS</p>			
<p>Adjusting Entry Number: 65</p>			
898 000 3800	70-00-13179	AMT. FOR PMT - CAPITAL LEASES	50,770.57
898 000 2570	70-00-21206	LEASE PAYABLE	(50,770.57)
			50,770.57
			(50,770.57)
<p>Remarks: To adjust to actual accounts related to governmental activities capital leases payable to actual - 70M-2 - RS</p>			
<p>Adjusting Entry Number: 66</p>			
714 000 8952	39-39-44501	INTEREST ON LEASES	750.00
714 000 6600	39-39-43200	MOTOR FUEL AND LUBRICANTS	(750.00)
			750.00
			(750.00)
<p>Remarks: To adjust capital lease interest expense with the offset to a misc expense account so that interest expense is not negative - 70M-2 - RS</p>			
<p>Adjusting Entry Number: 67</p>			
711 000 2580	31-00-22700	NET PENSION LIABILITY	(669,252.00)
711 000 1997	31-00-13100	DEFERRED OUTFLOW-TMRS	348,948.00
711 000 2602	31-00-23100	DEFERRED INFLOW-TMRS	315,126.00
711 000 2585	31-00-22701	NET OPEB LIABILITY	24,073.00
711 000 1998	31-00-13101	DEFERRED OUTFLOW-OPEB	(3,629.00)
711 000 2603	31-00-23101	DEFERRED INFLOW-TMRS OPEB	(17,890.00)
711 000 6100	31-32-41070	TEXAS MUNICIPAL RETIREMENT	911.31
711 000 6100	31-34-41070	TEXAS MUNICIPAL RETIREMENT	920.30
711 000 6100	31-35-41070	TEXAS MUNICIPAL RETIREMENT	792.39
712 000 2580	38-00-22700	NET PENSION LIABILITY	(248,039.00)
712 000 1997	38-00-13100	DEFERRED OUTFLOW-TMRS	129,327.00
712 000 2602	38-00-23100	DEFERRED INFLOW-TMRS	116,792.00
712 000 2585	38-00-22701	NET OPEB LIABILITY	8,922.00
712 000 1998	38-00-13101	DEFERRED OUTFLOW-OPEB	(1,345.00)
712 000 2603	38-00-23101	DEFERRED INFLOW-TMRS OPEB	(6,631.00)
712 000 6100	38-28-41070	TEXAS MUNICIPAL RETIREMENT	270.28
712 000 6100	38-38-41070	TEXAS MUNICIPAL RETIREMENT	703.72
714 000 2580	39-00-22700	NET PENSION LIABILITY	(117,435.00)
714 000 1997	39-00-13100	DEFERRED OUTFLOW-TMRS	61,231.00
714 000 2602	39-00-23100	DEFERRED INFLOW-TMRS	55,296.00

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EdMIS Code: Acct. Number	Adjustment		Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
	Debit	Credit	
714 000 2585 39-00-22701 NET OPEB LIABILITY	4,224.00		
714 000 1998 39-00-13101 DEFERRED OUTFLOW-OPEB		(637.00)	
714 000 2603 39-00-23101 DEFERRED INFLOW-TMRS OPEB		(3,139.00)	
714 000 6100 39-39-41070 TEXAS MUNICIPAL RETIREMENT	460.00		
	1,067,997.00	(1,067,997.00)	

Remarks: To record the GASB 68/75 adjustments in the enterprise funds. - SM

Adjusting Entry Number: 68

206 000 1010 23-00-10000 CLAIM ON POOLED CASH	3,554.31		
206 000 1150 23-00-11114 ACCTS. RECEIVABLE - OTHER	4,869.21		
206 000 5110 23-00-32001 CURRENT TAXES		(8,423.52)	
	8,423.52	(8,423.52)	

Remarks: TO RECORD THE BEGINNING BALANCES IN FUND 23 THAT WERE NOT INCLUDED IN THE CLIENT'S ASCII TRIAL BALANCE FILE. PER CLIENT, GLB.

Adjusting Entry Number: 69

206 000 1150 23-00-11114 ACCTS. RECEIVABLE - OTHER		(4,869.21)	
206 000 1260 23-00-11120 DUE FROM OTHER GOVERNMENTS	4,869.21		
206 000 1300 23-00-11131 DUE FROM OTHER FUNDS	11,770.70		
206 000 5110 23-00-32001 CURRENT TAXES		(11,770.70)	
100 901 6500 01-90-43020 TAX INCREMENT REINVESTMENT ZONE PAYMENTS	11,770.70		
100 000 2080 01-00-21207 DUE TO OTHER FUNDS		(11,770.70)	
	28,410.61	(28,410.61)	

Remarks: TO RECLASS DUE FROM GRAY COUNTY; TO RECORD DUE FROM CITY OF PAMPA FOR THE CITY'S SHARE OF THE TAX INCREMENT REINVESTMENT ZONE TAXES COLLECTED. 23W-1, GLB.

Adjustments to Worksheet by Adjustment Number

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
<u>Adjustment Number: 1</u> Column: Account Groups - Beginning				<input type="text"/>
1791	Capital Assets Not Being Depreciated	360,332.00		
1792	Capital Assets Being Depreciated	51,616,572.00		
1792	Capital Assets Being Depreciated		(40,950,164.00)	
3800	Net Investment in Capital Assets and Lease Assets		(11,026,740.00)	
		<u>51,976,904.00</u>	<u>(51,976,904.00)</u>	

Remarks: TO RECORD THE BEGINNING BALANCE FOR CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION. PRIOR YEAR'S REPORT, GLB.

<u>Adjustment Number: 2</u> Column: Account Groups - Beginning				<input type="text"/>
2502	Bonds, Notes & Other Payables-Due Within One		(690,000.00)	
2510	Bonds Payable - Noncurrent		(6,365,000.00)	
2503	Right-to-Use Leases - Due Within One Year		(139,139.00)	
2570	Right-to-Use Lease Liabilities - Noncurrent		(266,316.00)	
2502	Bonds, Notes & Other Payables-Due Within One		(351,380.00)	
2540	Financing Leases Payable - Noncurrent		(50,004.00)	
2520	Loans Payable - Noncurrent		(965,000.00)	
2560	Unamortized Premiums (Discounts) on Bonds		(220,612.00)	
3800	Net Investment in Capital Assets and Lease Assets	9,047,451.00		
1996	Deferred Charge for Refunding	17,317.00		
3900	Unrestricted		(17,317.00)	
		<u>9,064,768.00</u>	<u>(9,064,768.00)</u>	

Remarks: TO RECORD THE BEGINNING BALANCE FOR BONDS, NOTES, RIGHT TO USE LEASE AND FINANCING LEASES PAYABLE. PRIOR YEAR'S REPORT, GLB.

<u>Adjustment Number: 3</u> Column: Account Groups - Beginning				<input type="text"/>
2575	Compensated Absences - Noncurrent		(675,716.00)	
3900	Unrestricted	675,716.00		
		<u>675,716.00</u>	<u>(675,716.00)</u>	

Remarks: TO RECORD THE BEGINNING BALANCE FOR COMPENSATED ABSENCES PAYABLE. PRIOR YEAR'S REPORT, GLB.

<u>Adjustment Number: 4</u> Column: Account Groups - Beginning				<input type="text"/>
9100	Beginning Fund Balance / Net Assets		(1,320,890.00)	
9200	Ending Fund Balance/Net Assets	1,320,890.00		
		<u>1,320,890.00</u>	<u>(1,320,890.00)</u>	

Remarks: TO RECORD THE DE-FACTO BEGINNING BALANCE FOR NET INVESTMENT IN CAPITAL ASSETS, AS WELL AS THE IMPACT ON NET POSITION FOR THE BEGINNING BALANCE FOR COMPENSATED ABSENCES PAYABLE. PRIOR YEAR'S REPORT, GLB.

<u>Adjustment Number: 5</u> Column: Debt and Capital Items				<input type="text"/>
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Adjustments to Worksheet by Adjustment Number

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CITY OF PAMPA

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
1791	Capital Assets Not Being Depreciated	559,654.00		
1791	Capital Assets Not Being Depreciated		(108,003.00)	
1792	Capital Assets Being Depreciated	2,605,913.00		
3800	Net Investment in Capital Assets and Lease Assets		(3,057,564.00)	
		<u>3,165,567.00</u>	<u>(3,165,567.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S CAPITAL ASSET ADDITIONS AND THE COMPLETION OF AMOUNTS IN CONSTRUCTION IN PROGRESS AS OF THE BEGINNING OF THE YEAR. 59I W/P'S, GLB.

Adjustment Number: **6** Column: Debt and Capital Items

6800	Capital Outlay		(3,057,564.00)	
9200	Ending Fund Balance/Net Assets	<u>3,057,564.00</u>		
		<u>3,057,564.00</u>	<u>(3,057,564.00)</u>	

Remarks: TO DE-EXPEND THE CURRENT YEAR'S FIXED ASSET ADDITIONS. 59I W/P'S, GLB.

Adjustment Number: **7** Column: Debt and Capital Items

1792	Capital Assets Being Depreciated		(1,557,173.00)	
1792	Capital Assets Being Depreciated	<u>1,557,173.00</u>		
		<u>1,557,173.00</u>	<u>(1,557,173.00)</u>	

Remarks: TO REMOVE FIXED ASSETS DISPOSED OF DURING THE YEAR, AS WELL AS THE BASIS OF ASSETS MOVED TO THE LANDFILL. 59I W/P'S, GLB.

Adjustment Number: **8** Column: Allocated Depreciation

6100	General Government	135,677.00		
6200	Public Safety	518,836.00		
6310	Highways and Streets	351,499.00		
6320	Solid Waste Management	143,064.00		
6500	Culture and Recreation	263,682.00		
1792	Capital Assets Being Depreciated		(1,412,758.00)	
3800	Net Investment in Capital Assets and Lease Assets	1,412,758.00		
9200	Ending Fund Balance/Net Assets		(1,412,758.00)	
		<u>2,825,516.00</u>	<u>(2,825,516.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S DEPRECIATION EXPENSE ALLOCATED BY FUNCTION. RF-11, GLB.

Adjustment Number: **9** Column: Reclassifications

1792	Capital Assets Being Depreciated	55,999.00		
1792	Capital Assets Being Depreciated		(39,666.00)	
7915	Transfers In		(16,333.00)	
3800	Net Investment in Capital Assets and Lease Assets		(16,333.00)	
9200	Ending Fund Balance/Net Assets	<u>16,333.00</u>		
		<u>72,332.00</u>	<u>(72,332.00)</u>	

Adjustments to Worksheet by Adjustment Number

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
Remarks: TO RECORD THE TRANSFER IN OF CAPITAL ASSETS FROM THE SOLID WASTE FUND. 59I W/P'S. GLB.				
<u>Adjustment Number:</u> 10 Column: Debt and Capital Items				<input type="text"/>
2140	Accrued Interest Payable		(31,408.00)	
3900	Unrestricted	31,408.00		
9100	Beginning Fund Balance / Net Assets	31,408.00		
9200	Ending Fund Balance/Net Assets		(31,408.00)	
		<u>62,816.00</u>	<u>(62,816.00)</u>	
Remarks: TO RECORD THE BEGINNING BALANCE FOR ACCRUED INTEREST ON BONDS AND NOTES PAYABLE. PRIOR YEAR, GLB.				
<u>Adjustment Number:</u> 11 Column: Debt and Capital Items				<input type="text"/>
6710	Principal on Debt		(1,000,000.00)	
2502	Bonds, Notes & Other Payables-Due Within One	310,000.00		
2502	Bonds, Notes & Other Payables-Due Within One	690,000.00		
9200	Ending Fund Balance/Net Assets	1,000,000.00		
3800	Net Investment in Capital Assets and Lease Assets		(1,000,000.00)	
		<u>2,000,000.00</u>	<u>(2,000,000.00)</u>	
Remarks: TO DE-EXPEND THE CURRENT YEAR'S PAYMENTS ON BONDS AND NOTES PAYABLE. 70M-1, GLB.				
<u>Adjustment Number:</u> 12 Column: Debt and Capital Items				<input type="text"/>
2502	Bonds, Notes & Other Payables-Due Within One		(715,000.00)	
2502	Bonds, Notes & Other Payables-Due Within One		(315,000.00)	
2510	Bonds Payable - Noncurrent	715,000.00		
2520	Loans Payable - Noncurrent	315,000.00		
		<u>1,030,000.00</u>	<u>(1,030,000.00)</u>	
Remarks: TO RECLASS THE CURRENT PORTION OF BONDS AND NOTES PAYABLE AS OF 9/30/2023. 70M-1, GLB.				
<u>Adjustment Number:</u> 13 Column: Debt and Capital Items				<input type="text"/>
6720	Interest on Debt		(4,238.00)	
2140	Accrued Interest Payable	4,238.00		
3900	Unrestricted		(4,238.00)	
9200	Ending Fund Balance/Net Assets	4,238.00		
		<u>8,476.00</u>	<u>(8,476.00)</u>	
Remarks: TO ADJUST ACCRUED INTEREST ON BONDS AND NOTES PAYABLE TO THE BALANCE AS OF 9/30/2023. RF-10, GLB.				
<u>Adjustment Number:</u> 14 Column: Debt and Capital Items				<input type="text"/>
1996	Deferred Charge for Refunding		(8,193.00)	
2560	Unamortized Premiums (Discounts) on Bonds	39,962.00		

Adjustments to Worksheet by Adjustment Number

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVEDBY:
		Debit	Credit	
6720	Interest on Debt		(31,769.00)	
3800	Net Investment in Capital Assets and Lease Assets		(39,962.00)	
3900	Unrestricted	8,193.00		
9200	Ending Fund Balance/Net Assets	31,769.00		
		<u>79,924.00</u>	<u>(79,924.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S AMORTIZATION OF DEFERRED CHARGE ON REFUNDING AND UNAMORTIZED PREMIUMS ON BOND ISSUANCE. 70K-1, GLB.

Adjustment Number: **15** Column: Debt and Capital Items

2575	Compensated Absences - Noncurrent		(14,805.00)	
6100	General Government	1,053.00		
6200	Public Safety		(9,812.00)	
6310	Highways and Streets	7,382.00		
6320	Solid Waste Management		(2,538.00)	
6500	Culture and Recreation	18,720.00		
3900	Unrestricted	14,805.00		
9200	Ending Fund Balance/Net Assets		(14,805.00)	
		<u>41,960.00</u>	<u>(41,960.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S CHANGE IN COMPENSATED ABSENCES PAYABLE. 70O-1, GLB.

Adjustment Number: **16** Column: Internal Service Funds

1010	Cash and Cash Equivalents	161,775.00		
2010	Accounts Payable		(3,907.00)	
3900	Unrestricted		(157,868.00)	
		<u>161,775.00</u>	<u>(161,775.00)</u>	

Remarks: TO RECORD THE ENDING BALANCES FROM THE INTERNAL SERVICE FUND ON THE STATEMENT OF NET POSITION. FROM CY FINANCIAL STATEMENTS. GLB.

Adjustment Number: **17** Column: Internal Service Funds

9200	Ending Fund Balance/Net Assets	157,868.00		
9100	Beginning Fund Balance / Net Assets		(126,202.00)	
5610	Investment Earnings		(1,550.00)	
6100	General Government		(30,116.00)	
		<u>157,868.00</u>	<u>(157,868.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S ACTIVITY IN THE INTERNAL SERVICE FUND. FROM CY FINANCIAL STATEMENTS. GLB.

Adjustment Number: **18** Column: Reclassifications

5110	Property Taxes	4,684,530.00		
5010	Taxes - General Levy		(3,514,709.00)	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
5011	Taxes - Debt Service Levy		(1,169,821.00)	
		4,684,530.00	(4,684,530.00)	
Remarks: TO RECLASS THE CURRENT YEAR'S TAX COLLECTIONS AS EITHER TAXES COLLECTED FOR M&O OR FOR DEBT SERVICE. 01E-01				
<u>Adjustment Number:</u> 19		Column: Reclassifications		<input type="text"/>
5110	Property Taxes	144,554.00		
9100	Beginning Fund Balance / Net Assets		(144,554.00)	
		144,554.00	(144,554.00)	
Remarks: TO MOVE THE CURRENT YEAR'S COLLECTION OF TAXES FROM PREVIOUS YEAR'S LEVIES OUT OF THE CURRENT YEAR'S REVENUE, AS THESE WOULD HAVE BEEN RECOGNIZED IN THE YEARS' OF THE TAX LEVIES. 01E-01, GLB.				
<u>Adjustment Number:</u> 20		Column: Reclassifications		<input type="text"/>
5110	Property Taxes	20,195.00		
5010	Taxes - General Levy		(20,195.00)	
		20,195.00	(20,195.00)	
Remarks: TO RECLASS TAXES FOR THE TAX INCREMENT REINVESTMENT ZONE TO M&O TAXES. PER REPORT, GLB.				
<u>Adjustment Number:</u> 21		Column: Reclassifications		<input type="text"/>
2601	Deferred Inflow - Property Taxes	168,099.00		
5010	Taxes - General Levy		(126,122.00)	
5011	Taxes - Debt Service Levy		(41,977.00)	
9200	Ending Fund Balance/Net Assets	168,099.00		
3900	Unrestricted		(168,099.00)	
		336,198.00	(336,198.00)	
Remarks: TO MOVE THE CURRENT YEAR'S DELINQUENT TAXES RECEIVABLE FROM THE CURRENT YEAR'S LEVY THAT IS CONSIDERED TO BE COLLECTIBLE TO REVENUE UNDER THE ACCRUAL BASIS OF ACCOUNTING. THE ALLOCATION IS BASED UPON THE CY EOY RECEIVABLE BALANCES. 01E-01, GLB.				
<u>Adjustment Number:</u> 22		Column: Reclassifications		<input type="text"/>
2601	Deferred Inflow - Property Taxes	44,035.00		
3900	Unrestricted		(44,035.00)	
9100	Beginning Fund Balance / Net Assets		(44,035.00)	
9200	Ending Fund Balance/Net Assets	44,035.00		
		88,070.00	(88,070.00)	
Remarks: TO MOVE THE PRIOR YEARS' DELINQUENT TAXES RECEIVABLE THAT IS SITTING IN UNEARNED REVENUE THAT IS CONSIDERED TO BE				

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		Debit	Credit	

COLLECTIBLE TO BOY NET POSITION, AS IT WOULD HAVE BEEN RECOGNIZED IN REVENUE IN THE YEARS' OF THE TAX LEVIES. 01E-01, GLB.

Adjustment Number: **23** Column: Reclassifications

9100	Beginning Fund Balance / Net Assets		(3,306.00)	
5010	Taxes - General Levy	3,306.00		
		3,306.00	(3,306.00)	

Remarks: TO ADJUST BEGINNING NET POSITION TO THE PRIOR YEAR'S ENDING BALANCE. THIS ENTRY IS NECESSARY EACH YEAR, AS THE TAX ENTRIES ARE ONLY ESTIMATES EACH YEAR OF THE ULTIMATE AMOUNTS TO BE COLLECTED. RF-08, GLB.

Adjustment Number: **24** Column: Reclassifications

3410	Inventories	53,110.00		
3425	Permanent Fund Principal	350,000.00		
3430	Prepaid Items	45,834.00		
3451	Municipal Court Security and Technology	168,829.00		
3452	Public Programming Facilities	161,732.00		
3453	Park Maintenance	101,142.00		
3454	Fire Department	4,107.00		
3455	Debt Service	138,869.00		
3456	Capital Acquisition	1,962,270.00		
3460	Restricted for M.K.Brown Auditorium	60,975.00		
3462	Restricted for Lovette Library	239,573.00		
3463	Restricted for Law Enforcement	18,420.00		
3470	Restricted For -	20,194.00		
3570	Vehicle Replacement	902,691.00		
3571	Dumpster and Sanitation Equipment	337,909.00		
3572	Law Enforcement	46,084.00		
3573	Housing Development	252,328.00		
3600	Unassigned Fund Balance	3,756,645.00		
3810	Restricted for Municipal Court		(168,829.00)	
3820	Restricted for Public Programming Facilities		(161,732.00)	
3830	Restricted for Park Maintenance		(101,142.00)	
3840	Restricted for Fire Department		(4,107.00)	
3850	Restricted for Capital Acquisition		(1,962,270.00)	
3860	Restricted for Debt Service		(182,086.00)	
3870	Restricted for Lovett Library		(239,573.00)	
3880	Restricted for Law Enforcement		(18,420.00)	
3891	Restricted for M.K. Brown Auditorium - Nonexpend.		(350,520.00)	
3900	Unrestricted		(2,351,579.00)	
3800	Net Investment in Capital Assets and Lease Assets		(2,999,285.00)	
3892	Restricted for M.K. Brown Auditorium - Expendable		(60,975.00)	
3890	Restricted for Tax Increment Reinvestment Zone		(20,194.00)	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVEDBY:
		Debit	Credit	
		8,620,712.00	(8,620,712.00)	
Remarks:	TO RECLASS FUND BALANCE AMOUNTS TO NET POSITION CATEGORIES FOR PREPARATION OF THE CITY'S GOVERNMENT WIDE FINANCIAL STATEMENTS. PER REPORT, GLB.			
<u>Adjustment Number:</u>	25	Column:	GASB 68	<input type="text"/>
1997	Deferred Outflow Related to Pension Plan	1,169,485.00		
3900	Unrestricted		(1,169,485.00)	
9200	Ending Fund Balance/Net Assets	1,169,485.00		
9100	Beginning Fund Balance / Net Assets		(1,169,485.00)	
		2,338,970.00	(2,338,970.00)	
Remarks:	TO RECORD BEGINNING DEFERRED OUTFLOWS OF RESOURCES FOR CONTRIBUTIONS MADE BETWEEN 12/31/2021 AND THE PREVIOUS FISCAL YEAR END. RF-38-5b, GLB.			
<u>Adjustment Number:</u>	26	Column:	GASB 68	<input type="text"/>
3900	Unrestricted	5,425,458.00		
9100	Beginning Fund Balance / Net Assets	5,425,458.00		
2580	Net Pension Liability		(5,425,458.00)	
9200	Ending Fund Balance/Net Assets		(5,425,458.00)	
		10,850,916.00	(10,850,916.00)	
Remarks:	TO RECORD THE BEGINNING NET PENSION LIABILITY AS OF 12/31/2021. RF-38-5b, GLB.			
<u>Adjustment Number:</u>	27	Column:	GASB 68	<input type="text"/>
1997	Deferred Outflow Related to Pension Plan	560,590.00		
3900	Unrestricted		(560,590.00)	
9200	Ending Fund Balance/Net Assets	560,590.00		
9100	Beginning Fund Balance / Net Assets		(560,590.00)	
		1,121,180.00	(1,121,180.00)	
Remarks:	TO RECORD THE BEGINNING DEFERRED OUTFLOWS OF RESOURCES. RF-38-5b, GLB.			
<u>Adjustment Number:</u>	28	Column:	GASB 68	<input type="text"/>
2602	Deferred Inflow Related to Pension Plan		(3,196,129.00)	
3900	Unrestricted	3,196,129.00		
9200	Ending Fund Balance/Net Assets		(3,196,129.00)	
9100	Beginning Fund Balance / Net Assets	3,196,129.00		
		6,392,258.00	(6,392,258.00)	
Remarks:	TO RECORD THE BEGINNING BALANCE FOR DEFERRED INFLOWS OF RESOURCES. RF-38-5b, GLB.			
<u>Adjustment Number:</u>	29	Column:	GASB 68	<input type="text"/>

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
1997	Deferred Outflow Related to Pension Plan		(1,169,485.00)	
3900	Unrestricted	1,169,485.00		
9200	Ending Fund Balance/Net Assets		(1,169,485.00)	
6100	General Government	154,746.00		
6200	Public Safety	789,297.00		
6310	Highways and Streets	96,198.00		
6320	Solid Wate Management	52,694.00		
6500	Culture and Recreation	76,550.00		
		<u>2,338,970.00</u>	<u>(2,338,970.00)</u>	

Remarks: TO REVERSE THE PRIOR YEAR'S DEFERRED OUTFLOWS OF RESOURCES FOR CONTRIBUTIONS MADE BETWEEN 12/31/2021 AND THE PREVIOUS FISCAL YEAR END. RF-38-5b, GLB.

Adjustment Number: **30** Column: GASB 68

1997	Deferred Outflow Related to Pension Plan	1,171,625.00	
3900	Unrestricted		(1,171,625.00)
9200	Ending Fund Balance/Net Assets	1,171,625.00	
6100	General Government		(155,029.00)
6200	Public Safety		(790,742.00)
6310	Highways and Streets		(96,374.00)
6320	Solid Wate Management		(52,791.00)
6500	Culture and Recreation		(76,689.00)
		<u>2,343,250.00</u>	<u>(2,343,250.00)</u>

Remarks: TO RECORD THE CURRENT PERIOD DEFERRED OUTFLOWS OF RESOURCES FOR CONTRIBUTIONS MADE AFTER THE MEASUREMENT DATE OF 12/31/2022. RF-38-5b, GLB.

Adjustment Number: **31** Column: GASB 68

1997	Deferred Outflow Related to Pension Plan	5,794,111.00	
3900	Unrestricted		(5,794,111.00)
9200	Ending Fund Balance/Net Assets	5,794,111.00	
6100	General Government		(766,673.00)
6200	Public Safety		(3,910,504.00)
6310	Highways and Streets		(476,605.00)
6320	Solid Wate Management		(261,069.00)
6500	Culture and Recreation		(379,260.00)
		<u>11,588,222.00</u>	<u>(11,588,222.00)</u>

Remarks: TO RECORD THE CURRENT YEAR'S NET DEFERRED RESOURCE OUTFLOWS FOR CURRENT YEAR INVESTMENT GAINS/LOSSES, ECONOMIC/DEMOGRAPHIC GAINS/LOSSES, AND ASSUMPTION CHANGES. RF-38-5b, GLB.

Adjustment Number: **32** Column: GASB 68

1997	Deferred Outflow Related to Pension Plan		(1,778,489.00)
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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
3900	Unrestricted	1,778,489.00		
9200	Ending Fund Balance/Net Assets		(1,778,489.00)	
6100	General Government	235,329.00		
6200	Public Safety	1,200,320.00		
6310	Highways and Streets	146,293.00		
6320	Solid Wate Management	80,135.00		
6500	Culture and Recreation	116,412.00		
		<u>3,556,978.00</u>	<u>(3,556,978.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR AMORTIZATION OF CURRENT PERIOD DEFERRED RESOURCE OUTFLOWS FOR THE DIFFERENCE IN PROJECTED AND ACTUAL EARNINGS ON PENSION PLAN INVESTMENTS. RF-38-5b, GLB

Adjustment Number: **33** Column: GASB 68

2602	Deferred Inflow Related to Pension Plan	1,216,959.00		
3900	Unrestricted		(1,216,959.00)	
9200	Ending Fund Balance/Net Assets	1,216,959.00		
6100	General Government		(161,027.00)	
6200	Public Safety		(821,338.00)	
6310	Highways and Streets		(100,103.00)	
6320	Solid Wate Management		(54,833.00)	
6500	Culture and Recreation		(79,658.00)	
		<u>2,433,918.00</u>	<u>(2,433,918.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR'S AMORTIZATION OF CURRENT PERIOD DEFERRED RESOURCE INFLOW FOR THE DIFFERENCE IN EXPECTED AND ACTUAL EXPERIENCE PLUS ASSUMPTION CHANGES. RF-38-5b, GLB.

Adjustment Number: **34** Column: GASB 68

1997	Deferred Outflow Related to Pension Plan		(1,819,394.00)	
2602	Deferred Inflow Related to Pension Plan	1,819,394.00		
		<u>1,819,394.00</u>	<u>(1,819,394.00)</u>	

Remarks: TO RECORD THE NET CUMULATIVE DEFERRED OUTFLOWS/INFLOWS FOR DIFFERENCES IN ACTUAL AND PROJECTED EARNINGS IN ACCORDANCE WITH GASB 68, PARAGRAPH 71B. RF-38-5b, GLB.

Adjustment Number: **35** Column: GASB 68

2580	Net Pension Liability		(5,275,545.00)	
3900	Unrestricted	5,275,545.00		
9200	Ending Fund Balance/Net Assets		(5,275,545.00)	
6100	General Government	698,057.00		
6200	Public Safety	3,560,518.00		
6310	Highways and Streets	433,949.00		
6320	Solid Wate Management	237,704.00		
6500	Culture and Recreation	345,317.00		

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		Debit	Credit	
		10,551,090.00	(10,551,090.00)	
	Remarks: TO RECORD THE NET DIFFERENCE IN CHANGE IN BEGINNING AND ENDING PENSION LIABILITY. RF-38-5b, GLB.			
<u>Adjustment Number: 36</u> Column: GASB 75				
1998	Deferred Outflow Related to OPEB	19,438.00		
3900	Unrestricted		(19,438.00)	
9200	Ending Fund Balance/Net Assets	19,438.00		
9100	Beginning Fund Balance / Net Assets		(19,438.00)	
		38,876.00	(38,876.00)	
	Remarks: TO RECORD THE BEGINNING DEFERRED OUTFLOW OR RESOURCES FOR CONTRIBUTIONS MADE BETWEEN 12/31/2021 AND THE PREVIOUS FISCAL YEAR END. RF-385b, GLB.			
<u>Adjustment Number: 37</u> Column: GASB 75				
2585	Net OPEB Liability		(630,169.00)	
3900	Unrestricted	630,169.00		
9200	Ending Fund Balance/Net Assets		(630,169.00)	
9100	Beginning Fund Balance / Net Assets	630,169.00		
		1,260,338.00	(1,260,338.00)	
	Remarks: TO RECORD THE BEGINNING TOTAL OPEB LIABILITY AS OF 12/31/2021. RF-385b, GLB.			
<u>Adjustment Number: 38</u> Column: GASB 75				
1998	Deferred Outflow Related to OPEB	90,215.00		
3900	Unrestricted		(90,215.00)	
9200	Ending Fund Balance/Net Assets	90,215.00		
9100	Beginning Fund Balance / Net Assets		(90,215.00)	
		180,430.00	(180,430.00)	
	Remarks: TO RECORD THE BEGINNING DEFERRED OUTFLOW OF RESOURCES BALANCE AS OF 9/30/2022. RF-385b, GLB.			
<u>Adjustment Number: 39</u> Column: GASB 75				
2603	Deferred Inflow Related to OPEB		(58,397.00)	
3900	Unrestricted	58,397.00		
9200	Ending Fund Balance/Net Assets		(58,397.00)	
9100	Beginning Fund Balance / Net Assets	58,397.00		
		116,794.00	(116,794.00)	
	Remarks: TO RECORD THE BEGINNING DEFERRED INFLOW OF RESOURCES BALANCE AS OF 9/30/2022. RF-385b, GLB.			
<u>Adjustment Number: 40</u> Column: GASB 75				
1998	Deferred Outflow Related to OPEB		(19,438.00)	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
6100	General Government	2,572.00		
6200	Public Safety	13,119.00		
6310	Highways and Streets	1,599.00		
6320	Solid Wate Management	876.00		
6500	Culture and Recreation	1,272.00		
3900	Unrestricted	19,438.00		
9200	Ending Fund Balance/Net Assets		(19,438.00)	
		<u>38,876.00</u>	<u>(38,876.00)</u>	

Remarks: TO REVERSE THE PRIOR YEAR DEFERRED OUTFLOW OF RESOURCES BALANCE FOR CONTRIBUTIONS MADE BETWEEN 12/31/2021 AND THE PREVIOUS FISCAL YEAR END. RF-385b, GLB.

Adjustment Number: **41** Column: GASB 75

1998	Deferred Outflow Related to OPEB	26,209.00		
6100	General Government		(3,468.00)	
6200	Public Safety		(17,688.00)	
6310	Highways and Streets		(2,156.00)	
6320	Solid Wate Management		(1,181.00)	
6500	Culture and Recreation		(1,716.00)	
3900	Unrestricted		(26,209.00)	
9200	Ending Fund Balance/Net Assets	26,209.00		
		<u>52,418.00</u>	<u>(52,418.00)</u>	

Remarks: TO RECORD THE CURRENT PERIOD DEFERRED RESOURCE OUTFLOW FOR CONTRIBUTIONS MADE AFTER THE MEASUREMENT DATE OF 12/31/2022. RF-385b, GLB.

Adjustment Number: **42** Column: GASB 75

2603	Deferred Inflow Related to OPEB		(209,597.00)	
6100	General Government	27,734.00		
6200	Public Safety	141,459.00		
6310	Highways and Streets	17,241.00		
6320	Solid Wate Management	9,444.00		
6500	Culture and Recreation	13,719.00		
3900	Unrestricted	209,597.00		
9200	Ending Fund Balance/Net Assets		(209,597.00)	
		<u>419,194.00</u>	<u>(419,194.00)</u>	

Remarks: TO RECORD THE CURRENT PERIOD NET DEFERRED RESOURCE INFLOW FOR CURRENT YEAR INVESTMENT GAINS/LOSSES, ECONOMIC/DEMOGRAPHIC GAINS/LOSSES, AND ASSUMPTION CHANGES. RF-385b, GLB.

Adjustment Number: **43** Column: GASB 75

1998	Deferred Outflow Related to OPEB		(35,376.00)	
6100	General Government	4,681.00		

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
6200	Public Safety	23,876.00		
6310	Highways and Streets	2,910.00		
6320	Solid Waste Management	1,594.00		
6500	Culture and Recreation	2,315.00		
3900	Unrestricted	35,376.00		
9200	Ending Fund Balance/Net Assets		(35,376.00)	
		<u>70,752.00</u>	<u>(70,752.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR AMORTIZATION OF CURRENT PERIOD DEFERRED RESOURCE OUTFLOW FOR THE DIFFERENCE IN PROJECT AND ACTUAL EARNINGS ON OPEB PLAN INVESTMENTS. RF-385b, GLB.

Adjustment Number: **44** Column: GASB 75

2603	Deferred Inflow Related to OPEB	68,574.00		
6100	General Government		(9,074.00)	
6200	Public Safety		(46,281.00)	
6310	Highways and Streets		(5,641.00)	
6320	Solid Waste Management		(3,090.00)	
6500	Culture and Recreation		(4,488.00)	
3900	Unrestricted		(68,574.00)	
9200	Ending Fund Balance/Net Assets	68,574.00		
		<u>137,148.00</u>	<u>(137,148.00)</u>	

Remarks: TO RECORD THE CURRENT YEAR AMORTIZATION OF CURRENT PERIOD DEFERRED RESOURCE INFLOW FOR THE DIFFERENCE IN EXPECTED AND ACTUAL EXPERIENCE PLUS ASSUMPTION CHANGES. RF-38-5b, GLB.

Adjustment Number: **45** Column: GASB 75

2585	Net OPEB Liability	189,763.00		
6100	General Government		(25,109.00)	
6200	Public Safety		(128,073.00)	
6310	Highways and Streets		(15,609.00)	
6320	Solid Waste Management		(8,550.00)	
6500	Culture and Recreation		(12,422.00)	
3900	Unrestricted		(189,763.00)	
9200	Ending Fund Balance/Net Assets	189,763.00		
		<u>379,526.00</u>	<u>(379,526.00)</u>	

Remarks: TO RECORD THE NET DIFFERENCE IN THE CHANGE IN BEGINNING AND ENDING OPEB LIABILITY. RF-38-5b, GLB.

Adjustment Number: **46** Column: Debt and Capital Items

7913	Proceeds from Right-to-Use Leases	378,036.00		
6810	Right-to-Use Lease Asset		(378,036.00)	
1792	Capital Assets Being Depreciated	378,036.00		
2570	Right-to-Use Lease Liabilities - Noncurrent		(378,036.00)	
		<u>756,072.00</u>	<u>(756,072.00)</u>	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	

Remarks: TO RECORD THE CURRENT YEAR'S ADDITIONS TO RIGHT TO USE LEASE ASSETS AND LIABILITIES. 70M W/P'S. GLB.

Adjustment Number: **47** Column: Debt and Capital Items

6711	Principal on Right-to-Use Leases		(200,197.00)
2570	Right-to-Use Lease Liabilities - Noncurrent	200,197.00	
9200	Ending Fund Balance/Net Assets	200,197.00	
3800	Net Investment in Capital Assets and Lease Assets		(200,197.00)
		<u>400,394.00</u>	<u>(400,394.00)</u>

Remarks: TO DE-EXPEND THE CURRENT YEAR'S PAYMENTS ON RIGHT TO USE LEASE LIABILITIES. 70M W/P'S, GLB.

Adjustment Number: **48** Column: Debt and Capital Items

1792	Capital Assets Being Depreciated		(208,619.00)
6100	General Government	13,801.00	
6200	Public Safety	182,411.00	
6310	Highways and Streets	6,233.00	
6320	Solid Waste Management	559.00	
6500	Culture and Recreation	5,615.00	
9200	Ending Fund Balance/Net Assets		(208,619.00)
3800	Net Investment in Capital Assets and Lease Assets	<u>208,619.00</u>	<u>(208,619.00)</u>
		<u>417,238.00</u>	<u>(417,238.00)</u>

Remarks: TO RECORD THE CURRENT YEAR'S AMORTIZATION OF RIGHT TO USE LEASE ASSETS. 70M W/P'S, GLB.

Adjustment Number: **49** Column: Reclassifications

2503	Right-to-Use Leases - Due Within One Year		(37,443.00)
2570	Right-to-Use Lease Liabilities - Noncurrent	<u>37,443.00</u>	
		<u>37,443.00</u>	<u>(37,443.00)</u>

Remarks: TO RECLASS THE CURRENT PORTION OF RIGHT TO USE LEASE LIABILITY. 70M W/P'S, GLB.

Adjustment Number: **50** Column: Debt and Capital Items

1792	Capital Assets Being Depreciated		(23,091.00)
1792	Capital Assets Being Depreciated	20,114.00	
2570	Right-to-Use Lease Liabilities - Noncurrent	237.00	
6100	General Government	2,740.00	
9200	Ending Fund Balance/Net Assets		(2,740.00)
3900	Unrestricted	<u>2,740.00</u>	<u>(2,740.00)</u>
		<u>25,831.00</u>	<u>(25,831.00)</u>

Remarks: TO RECORD THE IMPACT OF RIGHT TO USE LEASE AGREEMENTS TERMINATED DURING THE YEAR. 70M W/P'S, GLB.

Adjustments to Worksheet by Adjustment Number

FY 2023

CITY OF PAMPA

3/8/2024

Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
Adjustment Number: 51 Column: Debt and Capital Items				<input type="text"/>
2502	Bonds, Notes & Other Payables-Due Within One	41,379.00		
6710	Principal on Debt		(41,379.00)	
9200	Ending Fund Balance/Net Assets	41,379.00		
3800	Net Investment in Capital Assets and Lease Assets		(41,379.00)	
		<u>82,758.00</u>	<u>(82,758.00)</u>	
Remarks:	TO DE-EXPEND THE CURRENT YEAR'S PRINCIPAL PAYMENTS ON FINANCING LEASES PAYABLE. 70M W/P'S, GLB.			
Adjustment Number: 52 Column: Debt and Capital Items				<input type="text"/>
2502	Bonds, Notes & Other Payables-Due Within One		(43,060.00)	
2540	Financing Leases Payable - Noncurrent	43,060.00		
		<u>43,060.00</u>	<u>(43,060.00)</u>	
Remarks:	TO RECLASS THE CURRENT PORTION OF FINANCING LEASES PAYABLE AS OF 9/30/2023. 70M-2, GLB.			
Adjustment Number: 53 Column: Debt and Capital Items				<input type="text"/>
2540	Financing Leases Payable - Noncurrent		(766.00)	
6720	Interest on Debt	766.00		
9200	Ending Fund Balance/Net Assets		(766.00)	
3800	Net Investment in Capital Assets and Lease Assets	766.00		
		<u>1,532.00</u>	<u>(1,532.00)</u>	
Remarks:	TO ADJUST THE ENDING BALANCE ON THE FINANCING LEASE PAYABLE TO THE AMORTIZATION SCHEDULE, AND TO ADJUST THE FINAL BALANCE OF NET POSITION FLOWING INTO FYE 2023 TO AGREE TO THE PRIOR YEAR'S REPORT. 70M-2, GLB.			
Adjustment Number: 54 Column: Reclassifications				<input type="text"/>
1997	Deferred Outflow Related to Pension Plan	83,250.00		
1998	Deferred Outflow Related to OPEB		(81,048.00)	
2602	Deferred Inflow Related to Pension Plan		(201,118.00)	
2603	Deferred Inflow Related to OPEB	199,420.00		
2010	Accounts Payable		(562.00)	
2580	Net Pension Liability	59.00		
2585	Net OPEB Liability		(1.00)	
		<u>282,729.00</u>	<u>(282,729.00)</u>	
Remarks:	TO RECLASS AMOUNTS TO AGREE TO INFORMATION FROM THE TMRS REPORTS. RF-38-5a. GLB			



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

AGENDA ITEM 2:

ITEM/PROJECT:	MINUTES
MEETING DATE:	March 25, 2024
DESCRIPTION:	Consider approving the minutes of the February 26, 2024, Regular Commission Meeting.
STAFF CONTACT:	Barbara Stucker, City Secretary
FINANCIAL IMPACT:	N/A
SOURCE OF FUNDS:	N/A
START/COMPLETION SCHEDULE:	Minutes take effect when Commission approves.
RECOMMENDED ACTION:	Staff recommends Commission approve the February 26, 2024, Commission minutes.
RECOMMENDED MOTION	I make a motion to approve the minutes of the February 26, 2024, Regular Commission meeting as presented.
BACKGROUND/ ADDITIONAL INFORMATION:	February 25, 2024 Minutes attached.

**MINUTES OF THE
CITY COMMISSION OF THE CITY OF PAMPA, TEXAS
REGULAR MEETING
FEBRUARY 26, 2024**

CALL TO ORDER: Mayor DeFever at 4:00 p.m.

PRESENT:

Lance DeFever	Mayor
Paul Searl	Commissioner
Brian Doughty	Commissioner
Jimmy Keough	Commissioner
Jimmy Reed	Commissioner

ABSENT: None

STAFF:

Shane Stokes	City Manager
Barbara Stucker	City Secretary
Dustin Miller	Assistant City Manager
Lance Richburg	Chief of Police
Gary Turley	Public Works Director
Kevin Webb	Information Technology
Troy Schwiegerath	Emergency Management
Cary Rushing	Building Official
Jasmine Chaney	Assistant Finance Director

VISITORS:

Cortnie Patterson	Jamisen Hancock
Jodi Ashby	Laycee Johnson
Ethan DeFever	Drew Satterwhite
Chad Pernel	Amanda Beneke
Hank Beneke	Rowdy Beneke
Dale Garner	

NEWS MEDIA: Geneva Wildcat Pampa News

INVOCATION: Jamisen Hancock, Commission Chaplain

PUBLIC COMMENTS: None

REPORTS:

- Drew Satterwhite, General Manager of the Canadian Municipal River Water Association, gave an update on the repair of the aqueduct.
- Theresa Daniels, Finance Director, presented the 4th Quarter Financial Dashboard.

AUTHORIZATIONS BY COMMISSION:

1. Consider approving the minutes of the February 12, 2024, Public Hearing and regular Commission Meeting.

24-018

A motion was made by Commissioner Reed and seconded by Commissioner Searl to approve the minutes of the February 12, 2024, Public Hearing and regular Commission meeting as presented. With each Commission Member voting AYE, the motion carried.

2. Consider approving the List of Disbursements dated January 2024.

24-019

A motion was made by Commissioner Searl and seconded by Commissioner Reed to approve the List of Disbursements dated January 2024. With each Commission Member voting AYE, the motion carried.

3. Consider adopting on second and final reading Resolution No. R24-002, approving an Economic Development Agreement and loan between the Pampa Economic Development Corporation and Pampa Seafood, Inc, dba, Sam's Southern Eatery.

RESOLUTION NO. R24-002

A RESOLUTION APPROVING ECONOMIC DEVELOPMENT AGREEMENT BETWEEN THE PAMPA ECONOMIC DEVELOPMENT CORPORATION AND PAMPA SEAFOOD, INC DBA SAM'S SOUTHERN EATERY AND A LOAN BY THE PAMPA ECONOMIC DEVELOPMENT CORPORATION TO PAMPA SEAFOOD, INC. DBA SAM'S SOUTHERN EATERY.

24-020

A motion was made by Commissioner Doughty and seconded by Commissioner Keough to adopt on second and final reading Resolution No. R24-002 as presented. With each Commission Member voting AYE, the motion carried.

4. Consider adopting on second and final reading Ordinance No. 1799, Reauthorizing the Building Permit Fees charged by the City of Pampa.

ORDINANCE NO. 1799

AN ORDINANCE REAUTHORIZING THE BUILDING PERMIT FEES CHARGED BY THE CITY OF PAMPA; AMENDING THE CITY OF PAMPA, TEXAS CODE OF ORDINANCES, INCREASING VARIOUS PERMIT FEES AND PLAN REVIEW FEES FOR RESIDENTIAL AND COMMERCIAL PROJECTS; PROVIDING AN EFFECTIVE DATE; PROVIDING A SAVINGS CLAUSE; PROVIDING A REPEALER AND PROVIDING FOR PUBLICATION.

24-021

A motion was made by Commissioner Keough and seconded by Commissioner Searl to adopt on second and final reading Ordinance No. 1799 as presented. With each Commission Member voting AYE, the motion carried.

5. Consider authorizing the City Manager to enter into an Interlocal Cooperation Contract for the Failure to Appear Program between the Texas Department of Public Safety and the City of Pampa.

24-022

A motion was made by Commissioner Doughty and seconded by Commissioner Keough to authorize the City Manager to enter into an Interlocal Contract with DPS for the Failure to Appear Program as presented. With each Commission Member voting AYE, the motion carried.

6. Consider appointing Laycee Johnson to the Pampa Economic Development Corporation's Board of Directors to fill an unexpired term ending December 31, 2024.

24-023

A motion was made by Commissioner Searl and seconded by Commissioner Reed to appoint Laycee Johnson to the Pampa Economic Development Corporation Board of Directors. With each Commission Member voting AYE, the motion carried.

7. Consider adopting Resolution No. R24-005, authorizing the City Manager to enter into a Municipal Maintenance Agreement with the Texas Department of Transportation.

RESOLUTION NO. R24-005

A RESOLUTION APPROVING THE AGREEMENT DATED FEBRUARY 26, 2024, BETWEEN THE STATE OF TEXAS AND THE CITY OF PAMPA, TEXAS, FOR THE MAINTENANCE, CONTROL, SUPERVISION AND REGULATION OF CERTAIN STATE HIGHWAYS AND/OR PORTIONS OF STATE HIGHWAYS IN THE CITY OF PAMPA, TEXAS; AND PROVIDING FOR EXECUTION OF SAID AGREEMENT.

24-024

A motion was made by Commissioner Reed and seconded by Commissioner Searl to adopt Resolution No. R24-005 as presented. With each Commission Member voting AYE, the motion carried.

7. EXECUTIVE SESSION: The City Commission convened into closed session at 4:42 p.m. in accordance with Texas Government Code, Section 551.087 – Deliberations regarding Economic Development.

RECONVENE: The City Commission reconvened into open session at 5:08 p.m. with no action taken.

ADJOURNED:

With no further items remaining on the agenda, the meeting was adjourned at 5:08 p.m. by Mayor DeFever.

Barbara Stucker, City Secretary

Lance DeFever, Mayor



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

AGENDA ITEM 3:

ITEM/PROJECT:	FEBRUARY 2024 DISBURSEMENTS
MEETING DATE:	March 25, 2024
DESCRIPTION:	Consider approving the List of Disbursements dated February 2024 with the total disbursements being \$2,453,708.20 and the amount after balance sheet and income accounts being \$1,280,338.77.
STAFF CONTACT:	Theresa Daniels, Finance Director
FINANCIAL IMPACT:	See amount listed above
SOURCE OF FUNDS:	Operating budget
START/COMPLETION SCHEDULE:	Paid in February 2024
RECOMMENDED ACTION:	Staff recommends Commission approve the February List of Disbursements.
RECOMMENDED MOTION	I make a motion to approve the List of Disbursements dated February 2024 as presented.
BACKGROUND/ ADDITIONAL INFORMATION:	Comparison Sheet and Check Register attached.

FEBRUARY 2022 COMPARISON SHEET

March 25, 2024
Agenda Item

FUND	FEB 2023	AFTER P/R & TRANSFERS FEB 2024	BALANCE SHEET & INCOME ACCTS INCLUDED IN TOTAL	TOTAL FEB 2024
General Fund	\$ 615,790.66	\$ 585,802.87	\$ 646,840.55	\$ 1,232,643.42
Payroll	\$ -	\$ -	378,663.81	378,663.81
Animal Control Improvemer	\$ -	\$ -		
Special Projects-Police	\$ -	\$ -		
M.K. Brown Civic Center	\$ 18,560.15	\$ 28,843.04	8,445.46	37,288.50
Library Fund	\$ 11,029.38	\$ 12,571.55	18,355.54	30,927.09
Leased Properties	\$ -	\$ -		
Water & Wastewater	\$ 344,857.85	\$ 347,185.50	77,398.22	424,583.72
Aquatic Center	\$ 916.88	\$ 381.27		381.27
Solid Waste Management	\$ 64,242.53	\$ 78,919.41	29,837.40	108,756.81
Golf Course	\$ 15,177.01	\$ 13,563.60	13,828.45	27,392.05
Capital Projects	\$ 30,186.95	\$ 207,908.53		207,908.53
Dental Ins.	\$ 9,665.71	\$ 5,163.00		5,163.00
Debt Services	\$ -	\$ -		
TOTAL ALL FUNDS	\$ 1,110,427.12	\$ 1,280,338.77	\$ 1,173,369.43	\$ 2,453,708.20

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: *	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		7	[REDACTED]	0.00	0.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.00
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TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
08260	PARKHILL, SMITH & COOPER, INC							
I-03902022.00-12	16-057 PAMPA DRP PHASE 2	H	2/01/2024			001041		
01 16-45030	IMPROVEMENTS	16-057	PAMPA DRP PHA	364.00				364.00
08538	PLAINS BUILDERS, INC.							
I-9 FINAL	16-057 PAMPA DRP PHASE 2	H	2/01/2024			001042		
01 16-45030	IMPROVEMENTS	16-057	PAMPA DRP PHA	56,925.65				56,925.65

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	2	57,289.65	0.00	57,289.65
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 16-45030	IMPROVEMENTS	57,289.65
	*** FUND TOTAL ***	57,289.65

VENDOR SET: 01 BANK: 01042	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		2	57,289.65	0.00	57,289.65
BANK: 01042	TOTALS:	2	57,289.65	0.00	57,289.65

VENDOR SET: 01 CITY OF PAMPA
BANK: 02R FIRSTBANK SOUTHWEST
DATE RANGE: 2/01/2024 THRU 2/29/2024

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
12790	ENTERPRISE FM TRUST							
I-02012024	747 - ENTERPRISE PURCHASE	D	2/01/2024			005332		
31 34-44060	CLAIMS, JUDGEMENTS AND DAMAGES		747 - ENTERPRISE PUR	376.00				376.00
10030	XCEL ENERGY							
I-859185907	DECEMBER SIRENS	D	2/05/2024			005350		
01 12-42050	ELECTRICITY		DECEMBER SIRENS	84.98				84.98
03447	ATMOS ENERGY							
I-02062024	JANUARY MAIN GAS BILL	D	2/06/2024			005351		
01 08-42060	GAS		JANUARY MAIN GAS BIL	1,138.73				
01 15-42060	GAS		JANUARY MAIN GAS BIL	1,216.85				
01 17-42060	GAS		JANUARY MAIN GAS BIL	1,234.13				
21 21-42060	GAS		JANUARY MAIN GAS BIL	2,842.03				
25 25-42060	GAS		JANUARY MAIN GAS BIL	2,027.79				
31 33-42060	GAS		JANUARY MAIN GAS BIL	822.19				
01 12-42060	GAS		JANUARY MAIN GAS BIL	897.69				10,179.41
13124	MUTUAL OF OMAHA							
I-001644822725	FEBRUARY 2024 LTD/LIFE	D	2/06/2024			005352		
14 00-21249	LTD & LIFE INS. PAYABLE		FEBRUARY 2024 LTD/LI	9,856.83				
01 01-41099	RETIREE BENEFITS		FEBRUARY 2024 LTD/LI	20.10				9,876.93
13425	BLUE CROSS BLUE SHIELD OF TEXA							
I-02062024	FEBRUARY 2024 INSURANCE PREM	D	2/06/2024			005353		
01 00-21244	RETIREE INSURANCE PAYABLE		FEBRUARY 2024 INSURA	2,615.13				
14 00-21237	COMPANY PD. BENEFIT PAY		FEBRUARY 2024 INSURA	140,241.66				
I-02622024	FEBRUARY 2024 VISION	D	2/06/2024			005353		
14 00-21234	VISION INS PAYABLE		FEBRUARY 2024 VISION	1,798.08				144,654.87
51012	CITY OF PAMPA - IMS							
I-02062024	DENTAL CLAIMS FUNDING #1182	D	2/06/2024			005354		
62 55-44320	CLAIMS PAID - HEALTH BENE		DENTAL CLAIMS FUNDIN	283.40				283.40
05636	JPMORGAN CHASE BANK							
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
01 00-11120	CASH CLEARING ACCOUNT		K. HOPSON ACCIDENTAL	13.16				
01 00-11141	INVENTORY-OFFICE SUPPLIES		#9 WINDOW ENVELOPES	849.90				
01 00-11141	INVENTORY-OFFICE SUPPLIES		FLAGS FOR INVENTORY	1,118.00				
01 02-42040	DUES & SUBSCRIPTIONS		GANNETTE NEWSPAPER P	12.78				
01 02-42040	DUES & SUBSCRIPTIONS		DALLAS MORNING NEWS	23.40				
01 02-42040	DUES & SUBSCRIPTIONS		PAMPA NEWS 1 YR SUBS	132.00				
01 02-42130	PROFESSIONAL DEVELOPMENT		B. STUCKER ELECTION	378.38				
01 02-43010	OFFICE EXPENSE		KEY- 3RD FLOOR FILE	1.70				
01 02-43010	OFFICE EXPENSE		COFFEE	35.56				
01 02-43010	OFFICE EXPENSE		BOTTLED WATER	35.88				
01 02-43020	OPERATING EXPENSE		BIRTHDAY CARDS FOR C	28.96				
01 02-43020	OPERATING EXPENSE		B KIDWELL'S SERVICE	73.50				

VENDOR SET: 01 CITY OF PAMPA
BANK: 02R FIRSTBANK SOUTHWEST
DATE RANGE: 2/01/2024 THRU 2/29/2024

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES		D 2/06/2024			005355		
01 02-43020	OPERATING EXPENSE		FLOWERS FOR LINDA ST	143.45				
01 03-42040	DUES & SUBSCRIPTIONS		TDANIELS-GFOAT DUES	100.00				
01 03-42155	EMPLOYEE TRAINING EXPENSE		TDANIELS MPA PROGRAM	40.41				
01 03-42155	EMPLOYEE TRAINING EXPENSE		TDANIELS MPA PROGRAM	1,369.77				
01 03-42430	PRINTING EXPENSE		W2 ENVELOPES	112.20				
01 03-42470	PERSONNEL SERVICES		CITY HALL CHRISTMAS	257.50				
01 03-42470	PERSONNEL SERVICES		2023 SERVICE AWARDS	902.59				
01 03-42585	DRUG TESTING		DECEMBER 2023 DRUG S	90.00				
01 03-42585	DRUG TESTING		NOVEMBER 2023 DRUG S	120.00				
01 05-42430	PRINTING EXPENSE		WINDOW ENVELOPES	234.00				
01 07-42180	LAUNDRY SERVICE		MAT WET MOPS MOP H	107.04				
01 07-43030	JANITOR SUPPLIES		BIG JOHN HEAVY DUTY	45.96				
01 07-43030	JANITOR SUPPLIES		TOILET TISSUE 2 CS	106.51				
01 07-43220	MNT-BUILDINGS		MICE REPELLENT	48.98				
01 08-42040	DUES & SUBSCRIPTIONS		ADOBE STOCK MONTHLY	29.99				
01 08-42040	DUES & SUBSCRIPTIONS		NEWSPAPER SUBSCRIPTI	132.00				
01 08-42125	BUSINESS EXPENSE		S. WILLOUGHBY MEAL -	0.92				
01 08-42125	BUSINESS EXPENSE		S. WILLOUGHBY MEAL -	13.38				
01 08-42125	BUSINESS EXPENSE		J PARKS MEAL AUTOPSY	16.99				
01 08-42180	LAUNDRY SERVICE		UNIFORM CLEANING	385.04				
01 08-42180	LAUNDRY SERVICE		UNIFORM CLEANING & N	1,006.83				
01 08-43010	OFFICE EXPENSE		NEW WALL CLOCK FOR R	23.97				
01 08-43010	OFFICE EXPENSE		RUBBING ALCOHOL FOR	30.00				
01 08-43010	OFFICE EXPENSE		WATER FOR PD AND DIS	35.75				
01 08-43010	OFFICE EXPENSE		B FULTON - SYMPATHY	53.50				
01 08-43010	OFFICE EXPENSE		MULTIPURPOSE CLEANER	89.94				
01 08-43010	OFFICE EXPENSE		VACUUM CLEANER	299.82				
01 08-43040	CLOTHING & LINEN		NEW BADGE FOR RETIRE	260.00				
01 08-43145	COMPUTER SOFTWARE		MARKETING SOFTWARE F	105.81				
01 08-43190	RIFLE RANGE		DIGITAL SIGN-RANGE C	10.00				
01 08-43190	RIFLE RANGE		6X "GREENGAS" CANIST	119.99				
01 08-43200	MOTOR FUEL AND LUBRICANTS		PARKS-FUEL COMING BA	36.00				
01 08-43210	MINOR TOOLS AND APPARATUS		QLS HOLSTER ADAPTER	23.50				
01 08-43210	MINOR TOOLS AND APPARATUS		NEW WALL CLOCK FOR R	32.99				
01 08-43210	MINOR TOOLS AND APPARATUS		NEW VACUUM CLEANER	114.96				
01 08-43210	MINOR TOOLS AND APPARATUS		NEW TREADMILL BELT T	149.00				
01 08-43220	MNT-BUILDINGS		FILTERS FOR HEATER A	24.72				
01 08-43220	MNT-BUILDINGS		STATION 11 FOR OUTDO	47.97				
01 08-43220	MNT-BUILDINGS		PALLET OF ICE MELT	101.65				
01 08-43220	MNT-BUILDINGS		REPLACE BAD BELT ON	125.98				
01 08-43280	MNT-AUTO EQUIPMENT		#871 OIL AND FILTER	125.23				
01 08-43280	MNT-AUTO EQUIPMENT		742-TIRE SENSORS	224.74				
01 08-43280	MNT-AUTO EQUIPMENT		#733 REPAIR TIRE #7	750.00				
01 08-43280	MNT-AUTO EQUIPMENT		#733 NEW BRAKE PADS	2,017.82				
01 08-43280	MNT-AUTO EQUIPMENT		#743 TIRE REPAIR #82	3,964.35				
01 10-42130	PROFESSIONAL DEVELOPMENT		J. ROBERTS CHILD SAF	12.50				

VENDOR SET: 01 CITY OF PAMPA
BANK: 02R FIRSTBANK SOUTHWEST
DATE RANGE: 2/01/2024 THRU 2/29/2024

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
01 10-42130	PROFESSIONAL DEVELOPMENT	J ROBERTS TCFP EXAM		30.00				
01 10-42130	PROFESSIONAL DEVELOPMENT	J. ROBERTS FEE TO TA		56.49				
01 10-42520	EMPLOYEE LICENSES	J ROBERTS TCFP FIRE		87.17				
01 12-42180	LAUNDRY SERVICE	FLOOR MATS AND MOPS		54.40				
01 12-42520	EMPLOYEE LICENSES	N STAWARSKI PESTICID		90.00				
01 12-42520	EMPLOYEE LICENSES	T HUGHES PESTICIDE L		90.00				
01 12-42520	EMPLOYEE LICENSES	C WAGNER PESTICIDE C		120.00				
01 12-43020	OPERATING EXPENSE	TRAFFIC ARROW BOARD		3,412.00				
01 12-43040	CLOTHING & LINEN	B MATTHEWS JEANS		77.97				
01 12-43040	CLOTHING & LINEN	J WEEDEN PANTS		151.96				
01 12-43210	MINOR TOOLS AND APPARATUS	ELECTRICAL CLEANER		12.99				
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTS	CONCRETE FOR CITY HA		429.75				
01 12-43280	MNT-AUTO EQUIPMENT	#734 REPLACEMENT KEY		5.99				
01 12-43280	MNT-AUTO EQUIPMENT	#634 OIL FILTER		9.62				
01 12-43280	MNT-AUTO EQUIPMENT	#734 AIR FILTER		21.00				
01 12-43280	MNT-AUTO EQUIPMENT	#748 FLAT REPAIR		23.23				
01 12-43280	MNT-AUTO EQUIPMENT	#605 BRAKE LOCK SENS		24.78				
01 12-43280	MNT-AUTO EQUIPMENT	#545 TARP & LED LIGH		28.98				
01 12-43280	MNT-AUTO EQUIPMENT	#787 AIR BREATHER CA		88.71				
01 12-43280	MNT-AUTO EQUIPMENT	#734 O RINGS		98.12				
01 12-43280	MNT-AUTO EQUIPMENT	#787 AIR BREATHER CA		126.34				
01 12-43280	MNT-AUTO EQUIPMENT	OUTLETS AND COVERS F		161.75				
01 12-43300	MNT-MACHINERY	#610 BOLTS		6.16				
01 12-43300	MNT-MACHINERY	#472 BATTERIES		282.52				
01 12-43300	MNT-MACHINERY	#734 AUGER		733.03				
01 13-42090	RENTAL OF EQUIPMENT	CO2 BOTTLE RENTAL		1.00				
01 13-42090	RENTAL OF EQUIPMENT	CO2 BOTTLE RENTAL		92.46				
01 13-42090	RENTAL OF EQUIPMENT	CO2 BOTTLE RENTAL		121.00				
01 13-43210	MINOR TOOLS AND APPARATUS	MARKER FLAGS TO MARK		13.99				
01 13-43210	MINOR TOOLS AND APPARATUS	PARTS FOR A CHAINSAW		29.87				
01 13-43210	MINOR TOOLS AND APPARATUS	WORK GLOVES FOR THE		34.36				
01 13-43220	MNT-BUILDINGS	ICE MELT FOR CITY HA		49.95				
01 13-43280	MNT-AUTO EQUIPMENT	#352 BRAKE FLUID		19.74				
01 13-43280	MNT-AUTO EQUIPMENT	#637 BATTERY		165.83				
01 13-43280	MNT-AUTO EQUIPMENT	#719 OIL CHANGE/ TIR		600.65				
01 14-42040	DUES & SUBSCRIPTIONS	MONTHLY PAYMENT FOR		17.95				
01 14-43080	RECREATIONAL	VOLLEYBALLS & DODGEB		40.37				
01 14-43080	RECREATIONAL	BASKETBALLS FOR BASK		159.98				
01 14-45030	IMPROVEMENTS	COL - PLUGS FOR REPA		35.90				
01 14-45030	IMPROVEMENTS	COL SHIRTS FOR FUN R		3,912.88				
01 15-43030	JANITOR SUPPLIES	JANITOR SUPPLIES FOR		433.70				
01 15-43030	JANITOR SUPPLIES	JANITOR SUPPLIES FOR		508.23				
01 15-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL FOR GENE		1,064.15				
01 15-43220	MNT-BUILDINGS	CAP OFF PLUMBING IN		3.99				
01 15-43220	MNT-BUILDINGS	CORRECT BULB FOR 2ND		7.99				
01 15-43220	MNT-BUILDINGS	BULB 2ND FLOOR DISPL		7.99				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
01 15-43220	MNT-BUILDINGS		BATHROOM EXHAUST FAN	45.98				
01 15-43220	MNT-BUILDINGS		PAINT FOR CHAMBER WA	60.37				
01 15-43220	MNT-BUILDINGS		CHECKED AMP LOAD AND	95.50				
01 15-43220	MNT-BUILDINGS		INSTALLED DEDICATED	198.00				
01 15-43220	MNT-BUILDINGS		PALLET OF ICE MELT	711.55				
01 16-42030	ADVERTISING		RADIO ADVERTISING DU	796.00				
01 16-42155	EMPLOYEE TRAINING EXPENSE		PAYPATH FEE TO USE J	75.01				
01 16-42155	EMPLOYEE TRAINING EXPENSE		D MILLER MPA PROGRAM	2,542.65				
01 16-43080	RECREATIONAL		BALLOONS & SANTA	100.00				
01 17-42115	RECRUITING EXPENSE		DONUTS WITH DC COX F	18.90				
01 17-42130	PROFESSIONAL DEVELOPMENT		C LITTLEFIELD EMR TR	239.54				
01 17-42130	PROFESSIONAL DEVELOPMENT		J HANES LEADERSHIP D	284.58				
01 17-42130	PROFESSIONAL DEVELOPMENT		ORIGINAL CHARGE FOR	305.11				
01 17-42155	EMPLOYEE TRAINING EXPENSE		C LITTLEFIELD FINGER	39.05				
01 17-42155	EMPLOYEE TRAINING EXPENSE		C LITTLEFIELD FINGER	39.05				
01 17-42155	EMPLOYEE TRAINING EXPENSE		C LITTLEFIELD APPLIC	88.00				
01 17-43010	OFFICE EXPENSE		BINDERS FOR STA.1	72.20				
01 17-43020	OPERATING EXPENSE		BATTERIES FOR GARAGE	8.99				
01 17-43020	OPERATING EXPENSE		CURTAIN RODS FOR THE	16.74				
01 17-43020	OPERATING EXPENSE		PROPANE FOR HYDRANT	17.60				
01 17-43020	OPERATING EXPENSE		43020- \$19.98- BATTE	19.98				
01 17-43020	OPERATING EXPENSE		DIESEL TREATMENT FOR	27.98				
01 17-43020	OPERATING EXPENSE		STORAGE BOX AND ZIP	39.88				
01 17-43020	OPERATING EXPENSE		GARAGE DOOR OPENER F	49.99				
01 17-43020	OPERATING EXPENSE		STATION SUPPLIES (CO	522.44				
01 17-43040	CLOTHING & LINEN		1- PR. OF 5:11 DUTY	49.00				
01 17-43040	CLOTHING & LINEN		C WOOD DUTY JACKET	65.97				
01 17-43040	CLOTHING & LINEN		ESTES - 3-PAIR OF PA	197.28				
01 17-43040	CLOTHING & LINEN		62 POLO SHIRTS @ \$32	1,984.00				
01 17-43040	CLOTHING & LINEN		52 PR. OF 5:11 DUTY	2,960.85				
01 17-43150	MEDICAL SUPPLIES		MEDICAL SUPPLIES - N	30.84				
01 17-43150	MEDICAL SUPPLIES		PEDIATRIC PULSE OX X	67.96				
01 17-43150	MEDICAL SUPPLIES		KING AIRWAYS 3 4	111.98				
01 17-43150	MEDICAL SUPPLIES		NASOPHARYNGEALS X4 &	152.61				
01 17-43150	MEDICAL SUPPLIES		PEDIATRIC AED PADS X	468.00				
01 17-43210	MINOR TOOLS AND APPARATUS		PAR TAGS	42.50				
01 17-43210	MINOR TOOLS AND APPARATUS		RECHARGE 15 LB CO2 E	67.00				
01 17-43210	MINOR TOOLS AND APPARATUS		TRIAGE FLAG TAPE X6	74.95				
01 17-43210	MINOR TOOLS AND APPARATUS		2-CHAINSAB BLADES FO	113.20				
01 17-43220	MNT-BUILDINGS		2-HAND TROWELS FOR S	9.18				
01 17-43220	MNT-BUILDINGS		2- ROLLERS FOR WALL	24.18				
01 17-43220	MNT-BUILDINGS		HAMMER DRILL BIT SET	30.78				
01 17-43220	MNT-BUILDINGS		WOOD SCREWS FOR THE	32.99				
01 17-43220	MNT-BUILDINGS		PAINT FOR DAYROOM @	39.00				
01 17-43220	MNT-BUILDINGS		4-BAGS OF CONCRETE	39.34				
01 17-43220	MNT-BUILDINGS		43020- \$19.98- BATTE	71.94				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES		D 2/06/2024			005355		
01 17-43220	MNT-BUILDINGS		PAINT ROLLERS PAIN	113.72				
01 17-43220	MNT-BUILDINGS		DRILL & DRILL BIT RE	121.54				
01 17-43280	MNT-AUTO EQUIPMENT		#848 KUSSMAUL PLUG	18.99				
01 17-43280	MNT-AUTO EQUIPMENT		#782 CUT WINDSHIELD	40.00				
01 17-43280	MNT-AUTO EQUIPMENT		WRONG INSPECTION. TH	40.00				
01 17-43280	MNT-AUTO EQUIPMENT		#834 WINDSHIELD WIPE	40.78				
01 17-43280	MNT-AUTO EQUIPMENT		#765 TAILLIGHT	175.32				
01 17-43280	MNT-AUTO EQUIPMENT		#772 BATTERIES FOR D	586.52				
01 17-43430	MNT-OTHER EQUIPMENT		CONTRACT FOR SCBA FI	3,355.00				
01 18-42130	PROFESSIONAL DEVELOPMENT		K REED ICC EXAM	240.00				
01 18-42130	PROFESSIONAL DEVELOPMENT		REED	380.00				
01 18-42520	EMPLOYEE LICENSES		K REED CODE LICENSE	75.00				
01 18-43010	OFFICE EXPENSE		K. JEFFERIS - NAME P	15.87				
01 18-43040	CLOTHING & LINEN		CODE ENFORCEMENT JAC	55.98				
01 18-43040	CLOTHING & LINEN		CODE OFFICER JACKETS	103.94				
01 18-43280	MNT-AUTO EQUIPMENT		#715 FLAT REPAIR	20.00				
01 19-42020	POSTAGE AND FREIGHT		RABIES HEAD SHIPMENT	53.50				
01 19-43020	OPERATING EXPENSE		CUT RESISTANT GLOVES	27.54				
01 19-43020	OPERATING EXPENSE		RUBBER GLOVES MEDIUM	69.49				
01 19-43030	JANITOR SUPPLIES		DUST MOP AND NEW DUS	71.89				
01 19-43030	JANITOR SUPPLIES		TRASH BAGS AND A RUB	134.57				
01 19-43110	SHELTERED ANIMAL MAINTENANCE		EXTERMINATOR	135.00				
01 19-43110	SHELTERED ANIMAL MAINTENANCE		CAT FOOD KITTEN FOOD	560.17				
01 19-43110	SHELTERED ANIMAL MAINTENANCE		DOG FOOD	598.29				
01 19-43110	SHELTERED ANIMAL MAINTENANCE		ADULT DOG FOOD	598.29				
01 19-43110	SHELTERED ANIMAL MAINTENANCE		DOG FOOD ADULT	598.29				
01 19-43154	VETERINARY SERVICES		RABIES VACS	34.00				
01 19-43210	MINOR TOOLS AND APPARATUS		PRESSURE GAUGES FOR	26.75				
01 19-43210	MINOR TOOLS AND APPARATUS		CAPTURE NET	104.44				
01 19-43210	MINOR TOOLS AND APPARATUS		DOG TRAP	499.43				
01 19-43220	MNT-BUILDINGS		REPAIR WALK-IN COOLE	1,008.46				
01 20-42470	PERSONNEL SERVICES		B BAGLEY RETIREMENT	32.90				
01 20-43010	OFFICE EXPENSE		2024 PLANNER	10.64				
01 20-43010	OFFICE EXPENSE		WATER DELIVERY FOR P	35.75				
01 20-43010	OFFICE EXPENSE		CUTLERY HAND SOAP	107.35				
01 20-43040	CLOTHING & LINEN		UNIFORM PANTS	67.24				
01 20-43210	MINOR TOOLS AND APPARATUS		RADIO MICROPHONE	106.92				
01 20-44040	INSURANCE & BONDS		A.GARCIA NOTARY STAM	32.37				
21 21-42180	LAUNDRY SERVICE		MATS WET MOPS TOWE	277.33				
21 21-43010	OFFICE EXPENSE		CULLIGAN WATER BOTTL	5.00				
21 21-43010	OFFICE EXPENSE		HEFTY SLIDER STORAGE	24.20				
21 21-43020	OPERATING EXPENSE		INFINITE VIP WRISTBA	59.96				
21 21-43020	OPERATING EXPENSE		GAFFER TAPE AND CHRI	65.98				
21 21-43030	JANITOR SUPPLIES		PAPER TOWEL	77.32				
21 21-43030	JANITOR SUPPLIES		CAN LINER BLACK AND	102.13				
21 21-43210	MINOR TOOLS AND APPARATUS		MAGNECLICK SLIM CEIL	29.55				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES		D 2/06/2024			005355		
21 21-43220	MNT-BUILDINGS		PALLET OF ICE MELT	101.65				
25 25-42020	POSTAGE AND FREIGHT		POSTAGE FOR ILL REQU	175.60				
25 25-43030	JANITOR SUPPLIES		MAT MOP HANDLE MOP	50.63				
25 25-43220	MNT-BUILDINGS		BELT FOR LIBRARY AUD	22.17				
25 25-43220	MNT-BUILDINGS		VACCUM BREAKER TO RE	53.75				
25 25-43220	MNT-BUILDINGS		PALLET OF ICE MELT	101.65				
25 25-43280	MNT-AUTO EQUIPMENT		WIPER BLADES AND VAC	46.49				
25 25-43280	MNT-AUTO EQUIPMENT		#732 OIL CHANGE & FI	111.74				
01 26-43020	OPERATING EXPENSE		FAKE BLOOD FULL SCAL	35.46				
01 26-43020	OPERATING EXPENSE		SUPPLIES FOR ACTIVE	157.84				
01 26-43145	COMPUTER SOFTWARE		AED FOR MAIN FLOOR	840.00				
31 32-42430	PRINTING EXPENSE		WATER BILLS	2,797.56				
31 32-43010	OFFICE EXPENSE		CULLIGAN WATER	15.50				
31 32-43010	OFFICE EXPENSE		BATTERIES	15.98				
31 32-43010	OFFICE EXPENSE		ADHESIVE REMOVER	31.99				
31 34-42040	DUES & SUBSCRIPTIONS		PRIME HAS BEEN CANCE	14.99				
31 34-42570	MISC. CONTRACT LABOR		INSTALLATION OF RPZ	247.50				
31 34-43020	OPERATING EXPENSE		HWY 60 LEAK MEAL TER	7.75				
31 34-43020	OPERATING EXPENSE		12037 FREDRICK LEAK	26.97				
31 34-43020	OPERATING EXPENSE		DINNER FOR CLINT TE	35.89				
31 34-43040	CLOTHING & LINEN		RUBBER WORK BOOTS	19.99				
31 34-43040	CLOTHING & LINEN		K. BOYD SHIRTS	60.95				
31 34-43040	CLOTHING & LINEN		S CAMACHO WADERS	78.19				
31 34-43040	CLOTHING & LINEN		S CAMACHO WORK JACKE	93.49				
31 34-43040	CLOTHING & LINEN		S. CAMACHO WORK BIB	110.70				
31 34-43040	CLOTHING & LINEN		C TAYLOR NEW BIBS	110.70				
31 34-43040	CLOTHING & LINEN		N HESTER JACKET	120.00				
31 34-43040	CLOTHING & LINEN		NEW WADERS FOR COLD	130.64				
31 34-43040	CLOTHING & LINEN		S. CAMACHO WORK BOOT	150.00				
31 34-43040	CLOTHING & LINEN		NEW T-SHIRTS FOR WAT	197.63				
31 34-43040	CLOTHING & LINEN		SHIRTS FOR WATER DEP	197.63				
31 34-43200	MOTOR FUEL AND LUBRICANTS		HYDRAULIC FLUID	149.98				
31 34-43210	MINOR TOOLS AND APPARATUS		#804 PURCHASE OF FUS	20.40				
31 34-43210	MINOR TOOLS AND APPARATUS		ALLEN SOCKETS FOR SH	58.65				
31 34-43210	MINOR TOOLS AND APPARATUS		SQUARE TUBING FOR WA	85.00				
31 34-43210	MINOR TOOLS AND APPARATUS		NEW HAND PUMPS FOR P	168.90				
31 34-43210	MINOR TOOLS AND APPARATUS		NEW DESKTOP FOR WATE	489.00				
31 34-43220	MNT-BUILDINGS		HOBART & MUNICIPAL D	17.35				
31 34-43250	MNT-IMPROVEMENTS		METAL NEEDED FOR HAN	136.16				
31 34-43250	MNT-IMPROVEMENTS		FLOWFILL FOR MAIN RE	1,813.19				
31 34-43280	MNT-AUTO EQUIPMENT		#804 NEW FUSE	4.99				
31 34-43280	MNT-AUTO EQUIPMENT		#804 NEW FUSE	4.99				
31 34-43280	MNT-AUTO EQUIPMENT		#804 PURCHASE OF FUS	5.20				
31 34-43280	MNT-AUTO EQUIPMENT		#842 INSPECTION	7.00				
31 34-43280	MNT-AUTO EQUIPMENT		#804 FUSES	9.98				
31 34-43280	MNT-AUTO EQUIPMENT		#842 OIL FILTER	14.39				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES		D 2/06/2024			005355		
31	34-43280	MNT-AUTO EQUIPMENT	#872 TIRE REPAIR	22.37				
31	34-43280	MNT-AUTO EQUIPMENT	#711 TIRE REPAIR	22.37				
31	34-43280	MNT-AUTO EQUIPMENT	#842 PURCHASE OF MIN	33.24				
31	34-43280	MNT-AUTO EQUIPMENT	#828 YEARLY INSPECTI	40.00				
31	34-43280	MNT-AUTO EQUIPMENT	#804 10 AMP FUSE/LAB	71.29				
31	34-43280	MNT-AUTO EQUIPMENT	#711 SENSORS AND CAT	250.61				
31	34-43300	MNT-MACHINERY	#872 INSPECTION	7.00				
31	34-43300	MNT-MACHINERY	#828 NEW ELBOW CONNE	7.32				
31	34-43300	MNT-MACHINERY	#667 INSPECTION	40.00				
31	34-43300	MNT-MACHINERY	#667 TIRE SWAP DUE T	85.00				
31	34-43300	MNT-MACHINERY	DOT INSPECTION & SER	85.00				
31	34-43300	MNT-MACHINERY	#672 NEW HYDRAULIC H	137.98				
31	34-43300	MNT-MACHINERY	#619 NEW WINDOW	218.65				
31	34-43300	MNT-MACHINERY	#872 LABOR & TRAILER	1,134.53				
31	34-43450	MNT-WATER METERS & BOXES	3 PORTABLE HYDRANT	2,588.70				
31	35-42155	EMPLOYEE TRAINING EXPENSE	S GARCIA ONLINE TRAI	395.00				
31	35-42570	MISC. CONTRACT LABOR	CONTRACTED TO PUMP O	600.00				
31	35-43010	OFFICE EXPENSE	PURCHASE OF OFFICE M	178.00				
31	35-43020	OPERATING EXPENSE	CAR FRESHENS	7.99				
31	35-43020	OPERATING EXPENSE	TUBING FOR THE HYDRA	10.36				
31	35-43020	OPERATING EXPENSE	SAFETY GLASSES	27.99				
31	35-43020	OPERATING EXPENSE	SAFETY GLASSES	27.99				
31	35-43020	OPERATING EXPENSE	LENS CLEANING WIPES	37.98				
31	35-43020	OPERATING EXPENSE	WHITE MARKING FLAGS	92.71				
31	35-43020	OPERATING EXPENSE	SHOP RAGS	93.93				
31	35-43040	CLOTHING & LINEN	WORK SHIRTS	68.95				
31	35-43040	CLOTHING & LINEN	SHIRTS FOR JUAN SEL	197.63				
31	35-43040	CLOTHING & LINEN	WORK SHIRTS	197.63				
31	35-43210	MINOR TOOLS AND APPARATUS	GRINDING DISCS	28.97				
31	35-43210	MINOR TOOLS AND APPARATUS	GARDEN HOSE & NOZZLE	47.98				
31	35-43210	MINOR TOOLS AND APPARATUS	HAND PUMP FOR HYDRAU	92.97				
31	35-43250	MNT-IMPROVEMENTS	MANHOLE PANS	470.80				
31	35-43280	MNT-AUTO EQUIPMENT	#638 BRAKE CALIBER B	5.05				
31	35-43280	MNT-AUTO EQUIPMENT	#763 LIGHT	44.99				
31	35-43300	MNT-MACHINERY	#828 FASTENERS	4.28				
31	35-43300	MNT-MACHINERY	#106 FUSE	6.29				
31	35-43300	MNT-MACHINERY	#106 WHITE SPRAY PAI	7.99				
31	35-43300	MNT-MACHINERY	#106 FUSES	12.58				
31	35-43300	MNT-MACHINERY	#664 SWIVEL ADAPTER	12.90				
31	35-43300	MNT-MACHINERY	#388 MINI BULBS FOR	26.40				
31	35-43300	MNT-MACHINERY	DOT INSPECTION & SER	40.00				
31	35-43300	MNT-MACHINERY	#664 QUICK CONNECT F	43.12				
31	35-43300	MNT-MACHINERY	#388 WIPER BLADES	75.98				
31	35-43300	MNT-MACHINERY	#106 LOWER DOOR HING	803.66				
38	38-42045	PERMIT FEES	STORMWATER PERMIT TX	204.76				
38	38-43020	OPERATING EXPENSE	METHANE TESTING	125.00				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
38 38-43020	OPERATING EXPENSE		INSPECTION BOOKS FOR	327.70				
38 38-43030	JANITOR SUPPLIES		JANITOR SUPPLIES FOR	320.62				
38 38-43040	CLOTHING & LINEN		D. BROWN JEANS	100.00				
38 38-43200	MOTOR FUEL AND LUBRICANTS		OIL FOR SHOP	191.94				
38 38-43200	MOTOR FUEL AND LUBRICANTS		OIL AND WASHER FLUID	241.57				
38 38-43210	MINOR TOOLS AND APPARATUS		BOLT CUTTERS	10.99				
38 38-43210	MINOR TOOLS AND APPARATUS		CHAINS FOR FRONT GAT	16.35				
38 38-43210	MINOR TOOLS AND APPARATUS		RATCHET	18.00				
38 38-43210	MINOR TOOLS AND APPARATUS		BROOMS FOR EQUIPMENT	27.96				
38 38-43210	MINOR TOOLS AND APPARATUS		WINDOW SEAL	32.08				
38 38-43210	MINOR TOOLS AND APPARATUS		NITRILE GLOVES FOR S	45.81				
38 38-43210	MINOR TOOLS AND APPARATUS		HEAT GUN	49.99				
38 38-43210	MINOR TOOLS AND APPARATUS		FUEL FILTERS FOR DIE	59.58				
38 38-43210	MINOR TOOLS AND APPARATUS		AIR IMPACT	175.71				
38 38-43280	MNT-AUTO EQUIPMENT		#113 AC BELT	24.59				
38 38-43280	MNT-AUTO EQUIPMENT		#112 REPAIR TIRE	25.00				
38 38-43280	MNT-AUTO EQUIPMENT		TENSIONER PULLEY FOR	33.61				
38 38-43280	MNT-AUTO EQUIPMENT		#603 FLATS FIXED	40.00				
38 38-43280	MNT-AUTO EQUIPMENT		PROELITE DRYING GOO	77.57				
38 38-43280	MNT-AUTO EQUIPMENT		#814 TIRE REPAIR	105.00				
38 38-43280	MNT-AUTO EQUIPMENT		#620 BRAKES	575.58				
38 38-43300	MNT-MACHINERY		CABLE FOR GREEN MACH	8.79				
38 38-43300	MNT-MACHINERY		SWITCH FOR GREEN MAC	19.67				
38 38-43300	MNT-MACHINERY		FLAT REPAIR ON BLADE	219.92				
38 38-43300	MNT-MACHINERY		#724 TIRE CHANGE	230.00				
38 38-43300	MNT-MACHINERY		#724 BATTERIES FOR M	395.48				
38 38-43300	MNT-MACHINERY		2" GUN BALL ASSEMBLY	2,178.59				
39 39-42040	DUES & SUBSCRIPTIONS		B BRAUCHI CLUB USGA	150.00				
39 39-42180	LAUNDRY SERVICE		TOWELS FOR CART BARN	68.12				
39 39-43020	OPERATING EXPENSE		TV SERVICE FOR PRO S	88.75				
39 39-43030	JANITOR SUPPLIES		GLASS CLEANER STRAW	305.30				
39 39-43045	CUSTOMER MERCHANDISE		BULK GOLF TEES	457.85				
39 39-43045	CUSTOMER MERCHANDISE		GOLF GRIPS	461.29				
39 39-43160	CONCESSIONS		COFFEE SUGAR AND CR	53.50				
39 39-43210	MINOR TOOLS AND APPARATUS		1 OIL DRAIN PAN 3 SM	76.96				
39 39-43220	MNT-BUILDINGS		INSULATION FOR ATTIC	41.99				
39 39-43300	MNT-MACHINERY		6 GALLONS ANTIFREZ	71.94				
39 39-43300	MNT-MACHINERY		1 BATTERY FOR 3420 T	127.49				
39 39-43300	MNT-MACHINERY		TOTE FOR USED OIL	441.50				
39 39-43300	MNT-MACHINERY		3 RELAYS 2 TEMPERATU	699.87				
39 39-43300	MNT-MACHINERY		15 BEDKNIFES 200 BED	2,152.27				
39 39-43410	MNT-UNDERGROUND SPRINKLER		2 INCH DRESSER COUPL	196.25				
39 39-43410	MNT-UNDERGROUND SPRINKLER		25 ACME ADAPTERS	246.65				
01 41-42155	EMPLOYEE TRAINING EXPENSE		K. WEBB POWERAPPS TR	447.00				
01 41-43145	COMPUTER SOFTWARE		REMOTE SOFTWARE	958.80				
01 41-43275	MNT-COMPUTER EQUIPMENT		CLOUD BACKUP STORAGE	12.14				

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05636	JPMORGAN CHASE BANK	CONT						
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
01 48-43010	OFFICE EXPENSE		OFFICE CALENDAR	25.80				
01 48-43020	OPERATING EXPENSE		MEAL-PICKING UP #722	12.76				
01 48-43040	CLOTHING & LINEN		C. DIDWAY MUD BOOTS	84.99				
01 48-43040	CLOTHING & LINEN		SAFETY CLOTHING VEST	135.96				
01 48-43200	MOTOR FUEL AND LUBRICANTS		ANTI FREEZE AND WORK	175.72				
01 48-43200	MOTOR FUEL AND LUBRICANTS		#321 TRANSMISSION FL	208.95				
01 48-43200	MOTOR FUEL AND LUBRICANTS		DIESEL TREATMENT FOR	273.50				
01 48-43210	MINOR TOOLS AND APPARATUS		FILTER WRENCH &PAINT	13.77				
01 48-43210	MINOR TOOLS AND APPARATUS		TYVEK COVERALLS FOR	16.99				
01 48-43210	MINOR TOOLS AND APPARATUS		#722 SHOVEL	29.99				
01 48-43210	MINOR TOOLS AND APPARATUS		POWER TOOLS FOR SHOP	199.00				
01 48-43280	MNT-AUTO EQUIPMENT		#722 RADIATOR STOP L	8.79				
01 48-43280	MNT-AUTO EQUIPMENT		#722 RADIATOR STOP L	9.99				
01 48-43280	MNT-AUTO EQUIPMENT		#890 WASH	20.00				
01 48-43280	MNT-AUTO EQUIPMENT		WIND SHIELD WASHER F	20.94				
01 48-43280	MNT-AUTO EQUIPMENT		#823 & #726 SPRING L	25.48				
01 48-43280	MNT-AUTO EQUIPMENT		#890 WASHED	26.00				
01 48-43280	MNT-AUTO EQUIPMENT		#656 LIGHTS & ACCESS	72.67				
01 48-43280	MNT-AUTO EQUIPMENT		#866 FILTERS- #656 M	104.52				
01 48-43280	MNT-AUTO EQUIPMENT		#866 REPAIR LIFT ARM	120.00				
01 48-43280	MNT-AUTO EQUIPMENT		#321 FIX BENT LIFT A	120.00				
01 48-43280	MNT-AUTO EQUIPMENT		#656 AMARILLO TOW	214.24				
01 48-43280	MNT-AUTO EQUIPMENT		#856 WELD EAR BACK O	240.00				
01 48-43280	MNT-AUTO EQUIPMENT		#321 STRAIGHTEN LIFT	240.00				
01 48-43280	MNT-AUTO EQUIPMENT		#866 FILTERS THEY CH	244.00				
01 48-43280	MNT-AUTO EQUIPMENT		#321 ROLLERS BUSHIN	290.23				
01 48-43280	MNT-AUTO EQUIPMENT		#321 FILTERS FOR SER	340.84				
01 48-43280	MNT-AUTO EQUIPMENT		#656 AMARILLO TOW	517.50				
01 48-43280	MNT-AUTO EQUIPMENT		#723 AMARILLO TOW	517.50				
01 48-43280	MNT-AUTO EQUIPMENT		#722 TOW TO AMARILLO	538.20				
01 48-43280	MNT-AUTO EQUIPMENT		#732 REPLACE TIRE AN	541.34				
01 48-43280	MNT-AUTO EQUIPMENT		#866 REPAIR TOP SHAF	1,354.00				
01 12-43020	OPERATING EXPENSE		REFUND TRAFFIC ARROW	1,680.00CR				
31 35-43020	OPERATING EXPENSE		REFUND FRADULENT CHA	934.39CR				
01 48-43020	OPERATING EXPENSE		REFUND LIGHT BARS	142.65CR				
31 35-43220	MNT-BUILDINGS		REFUND EYEWASH STATI	127.95CR				
31 34-43220	MNT-BUILDINGS		REFUND EYEWASH STATI	127.95CR				
31 34-43300	MNT-MACHINERY		REFUND SERVICE CALL	85.00CR				
01 12-43040	CLOTHING & LINEN		REFUND J WEEDEN JEAN	75.98CR				
38 38-43010	OFFICE EXPENSE		REFUND AMAZON	42.99CR				
01 17-42130	PROFESSIONAL DEVELOPMENT		REFUND TAX	39.78CR				
01 17-43280	MNT-AUTO EQUIPMENT		REFUND INSPECTION FE	33.00CR				
01 48-43280	MNT-AUTO EQUIPMENT		REFUND FILTER	20.00CR				
01 17-43150	MEDICAL SUPPLIES		REFUND ICE PCK BLOCK	15.00CR				
31 34-42040	DUES & SUBSCRIPTIONS		REFUND AMAZON PRIME-	14.99CR				
31 34-42040	DUES & SUBSCRIPTIONS		REFUND AMAZON PRIME	14.99CR				

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05636	JPMORGAN CHASE BANK CONT							
I-2062024	JANUARY PURCHASES	D	2/06/2024			005355		
01 15-43220	MNT-BUILDINGS	REFUND	BULB LUMEN	7.99CR				
01 20-44040	INSURANCE & BONDS	REFUND	TAX	2.47CR				
01 00-11120	CASH CLEARING ACCOUNT	REFUND	TEST TRANSACT	0.01CR				
01 00-11120	CASH CLEARING ACCOUNT	REFUND	TEST TRANSACT	0.01CR				
I-7477	9MM AND .223 AMMO	D	2/06/2024			005355		
01 08-43190	RIFLE RANGE	9MM AND .223 AMMO		9,625.20				
I-7830	DELL 7010 COMP & HP ENVY	D	2/06/2024			005355		
01 02-43210	MINOR TOOLS AND APPARATUS	DELL 7010 COMPUTERS		7,361.53				
01 02-43210	MINOR TOOLS AND APPARATUS	DELL 7010 MOUNT		362.89				
01 03-43210	MINOR TOOLS AND APPARATUS	HP ENVY LAPTOP		979.12				
01 03-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
01 17-43210	MINOR TOOLS AND APPARATUS	HP ENVY LAPTOP		979.12				
01 17-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
01 18-43210	MINOR TOOLS AND APPARATUS	HP ENVY LAPTOP		979.12				
01 18-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
01 18-43210	MINOR TOOLS AND APPARATUS	2 SAMSUNG MONITORS		215.98				
01 26-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
01 26-43210	MINOR TOOLS AND APPARATUS	2 SAMSUNG MONITORS		215.98				
01 26-43210	MINOR TOOLS AND APPARATUS	DELL OPTIPLEX 7010		669.23				
21 21-43210	MINOR TOOLS AND APPARATUS	HP ENVY LAPTOP		979.12				
21 21-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
21 21-43210	MINOR TOOLS AND APPARATUS	2 SAMSUNG MONITORS		215.98				
31 32-43210	MINOR TOOLS AND APPARATUS	HP ENVY LAPTOP		979.12				
31 32-43210	MINOR TOOLS AND APPARATUS	HP DOCKING STATION		135.99				
31 32-43210	MINOR TOOLS AND APPARATUS	1 SAMSUNG MONITOR		107.99				
31 35-43210	MINOR TOOLS AND APPARATUS	3 HP ELITEDESK 800		2,224.53				114,857.25
00157	ADVANTAGE ASPHALT PRODUCT LTD							
I-206469	HOT MIX	D	2/06/2024			005356		
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTSHOT MIX			467.50				
I-206505	HOT MIX	D	2/06/2024			005356		
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTSHOT MIX			93.50				
I-206587	HOT MIX	D	2/06/2024			005356		
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTSHOT MIX			569.42				
I-206612	HOT MIX	D	2/06/2024			005356		
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTSHOT MIX			575.96				
I-206659	HOT MIX	D	2/06/2024			005356		
01 12-43230	MNT-ST/S/CURBS/GUTTERS/CULVERTSHOT MIX			563.81				2,270.19
01871	CABLE ONE, INC. - SPARKLIGHT							
I-02072024	JANUARY PHONE BILL	D	2/07/2024			005357		
01 19-42010	COMMUNICATIONS	JANUARY	PHONE BILL	49.12				
I-0272024	JANUARY FIBER INTERNET-ARMORY	D	2/07/2024			005357		
01 41-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	176.70				
01 17-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	107.26				
01 08-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	114.70				

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01871	CABLE ONE, INC. - SPARCONT							
I-0272024	JANUARY FIBER INTERNET-ARMORY	D	2/07/2024			005357		
01 19-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	22.94				
01 12-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	38.44				
01 13-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	26.66				
21 21-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	3.72				
25 25-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	22.94				
31 34-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	34.72				
31 35-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	22.94				
32 16-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	3.72				
01 07-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	7.44				
01 15-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	3.72				
38 38-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	30.38				
39 39-42010	COMMUNICATIONS	JANUARY	FIBER INTERN	3.72				669.12
03447	ATMOS ENERGY							
I-02072024	JANUARY 811 S HOBART	D	2/07/2024			005358		
01 19-42060	GAS	JANUARY	811 S HOBART	2,449.31				
I-0272024	JANUARY ARMORY E HWY 60	D	2/07/2024			005358		
01 07-42060	GAS	JANUARY	ARMORY E HWY	1,192.35				3,641.66
10030	XCEL ENERGY							
I-861237554	JANUARY MAIN ELECTRIC	D	2/07/2024			005359		
01 12-42050	ELECTRICITY	JANUARY	MAIN ELECTRI	1,690.73				1,690.73
10030	XCEL ENERGY							
I-861593752	JANUARY COTTON GIN	D	2/07/2024			005360		
31 33-42050	ELECTRICITY	JANUARY	COTTON GIN	373.00				373.00
13333	JACOBS ENGINEERING GROUP INC							
I-D3363500-03	36-056 ENGINEERING SERVICES	D	2/07/2024			005361		
31 36-45030	IMPROVEMENTS	36-056	ENGINEERING S	25,315.28				25,315.28
50004	T.M.R.S							
I-02072024	JANUARY 2024 TMRS	D	2/07/2024			005362		
14 00-21235	T.M.R.S. PAYABLE	JANUARY	2024 TMRS	204,136.09				204,136.09
03447	ATMOS ENERGY							
I-02082024	JANUARY 12 GRAY COUNTY RD	D	2/08/2024			005363		
31 33-42060	GAS	JANUARY	12 GRAY COUN	235.30				235.30
03447	ATMOS ENERGY							
I-02092024	JANUARY 822 E FOSTER APT A	D	2/09/2024			005364		
31 34-42060	GAS	JANUARY	822 E FOSTER	2,087.55				
31 35-42060	GAS	JANUARY	822 E FOSTER	2,087.56				
I-0292024	JANUARY 822 E FOSTER APT B	D	2/09/2024			005364		
01 13-42060	GAS	JANUARY	822 E FOSTER	1,563.39				5,738.50

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11690	WAL-MART COMMUNITY							
I-1653399117	JANUARY PURCHASES	D	2/09/2024			005365		
01 19-43110	SHELTERED ANIMAL MAINTENANCE	PAPER TOWELS		141.76				
01 14-45030	IMPROVEMENTS	LED MULTI LIGHTS, CO		257.62				
38 38-43020	OPERATING EXPENSE	CALENDERS, PENS, DOO		49.38				
21 21-43010	OFFICE EXPENSE	6" & 12" CHRISTMAS T		202.00				
01 14-43080	RECREATIONAL	PRIZES FOR PAYOUTS -		379.41				
01 15-43220	MNT-BUILDINGS	FEIT ELECTRIC- INTEL		117.36				
01 19-43110	SHELTERED ANIMAL MAINTENANCE	PAPER TOWELS		124.04				
01 19-43010	OFFICE EXPENSE	PENS		11.06				
31 35-43020	OPERATING EXPENSE	BATTERIES		44.85				
01 14-43080	RECREATIONAL	PRIZES FOR PAYOUTS-		224.70				
38 38-43210	MINOR TOOLS AND APPARATUS	SPRAY PAINT		73.92				
38 38-43010	OFFICE EXPENSE	CREAMER, COCOA, OFFI		89.46				
39 39-43160	CONCESSIONS	WATER		19.92				
01 07-43010	OFFICE EXPENSE	MR CLEAN CLEANERS		26.82				
31 34-43040	CLOTHING & LINEN	T DAVIS JEANS		92.92				
01 48-43020	OPERATING EXPENSE	LYSOL, GLASS CLEANER		77.38				
01 12-43020	OPERATING EXPENSE	BATTERIES, PADS, PLA		143.62				
01 19-43010	OFFICE EXPENSE	PAPERCLIPS & BATTERI		13.59				
01 19-43110	SHELTERED ANIMAL MAINTENANCE	BLEACH & PAPER TOWEL		138.40				
21 21-43010	OFFICE EXPENSE	XMAS PARTY-MEAT, BEA		33.38				
01 08-43190	RIFLE RANGE	CLAMPS FOR TARGETS		13.42				
01 14-45030	IMPROVEMENTS	3 - PLASTIC TOTES		65.94				
01 14-45030	IMPROVEMENTS	9 - PLASTIC TOTES		125.82				2,466.77
12598	TCF EQUIPMENT FINANCE							
I-8699109	TORO TURF PAYMENT #38	D	2/09/2024			005366		
01 13-44501	INTEREST ON LEASES	TORO TURF PAYMENT #3		120.51				
01 13-44510	PRINCIPAL RETIREMENT	TORO TURF PAYMENT #3		3,570.37				3,690.88
03065	AT&T MOBILITY							
I-01272024	JANUARY AT&T FIRSTNET	D	2/13/2024			005367		
01 08-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		1,050.50				
01 17-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		281.25				
01 19-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		84.48				
01 26-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		89.50				
01 41-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		93.75				
32 16-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		31.95				
01 07-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		31.95				
39 39-42010	COMMUNICATIONS	JANUARY AT&T FIRSTNE		31.95				1,695.33
51012	CITY OF PAMPA - IMS							
I-02132024	DENTAL CLAIMS FUNDING #1183	D	2/13/2024			005368		
62 55-44320	CLAIMS PAID - HEALTH BENE	DENTAL CLAIMS FUNDIN		821.01				821.01

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01920	CANADIAN RIVER MUNICIPAL WATER							
I-124 208	JANUARY 2024 PUMPING & CHEMICA	D	2/15/2024			005369		
31 33-44095	CRMWA - VARIABLE COST	JANUARY	2024 PUMPING	409.64				409.64
10198	STATE COMPTROLLER							
I-02152024	JANUARY 2024 SALES TAX	D	2/15/2024			005370		
01 00-21205	SALES TAX PAYABLE	JANUARY	2024 SALES T	17,829.76				
01 00-32073	MISCELLANEOUS	JANUARY	2024 SALES T	89.17CR				
39 00-21205	SALES TAX PAYABLE	JANUARY	2024 SALES T	378.36				
39 00-32073	MISCELLANEOUS	JANUARY	2024 SALES T	1.87CR				18,117.08
13310	VISUAL EDGE IT, INC.							
I-35853739	JANUARY LEASE PAYMENT	D	2/15/2024			005371		
01 19-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	193.10				
01 17-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	303.15				
38 38-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	43.10				
01 48-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	47.21				
38 38-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	47.21				
01 05-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	43.36				
01 07-42085	RENTAL-OFFICE EQUIPMENT	JANUARY	LEASE PAYMEN	65.04				
01 18-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	48.53				
01 03-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	301.71				
01 08-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	272.83				
01 02-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	296.43				
31 32-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	61.21				
21 21-42085	RENTAL-OFFICE EQUIP.	JANUARY	LEASE PAYMEN	63.79				1,786.67
10030	XCEL ENERGY							
I-863305183	JANUARY SIRENS	D	2/16/2024			005395		
01 12-42050	ELECTRICITY	JANUARY	SIRENS	84.42				84.42
12790	ENTERPRISE FM TRUST							
I-02202024	FEBRUARY LEASE & REPAIRS	D	2/20/2024			005396		
01 08-43280	MNT-AUTO EQUIPMENT	FEBRUARY	REPAIRS	210.68				
01 17-43280	MNT-AUTO EQUIPMENT	FEBRUARY	REPAIRS	38.19				
01 45-43280	MNT-AUTO EQUIPMENT	FEBRUARY	REPAIRS	33.50				
01 08-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	12,309.21				
01 10-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	907.15				
01 11-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	493.19				
01 12-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	27.50				
01 15-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	428.13				
01 16-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	288.85				
01 17-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	636.11				
01 18-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	582.26				
01 26-44047	EXTERNAL LEASE	FEBRUARY	LEASE	611.63				
01 45-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	1,946.36				
01 48-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	995.33				
31 32-44047	EXTERNAL VEHICLE LEASE	FEBRUARY	LEASE	2,301.31				

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12790	ENTERPRISE FM TRUST CONT							
I-02202024	FEBRUARY LEASE & REPAIRS	D	2/20/2024			005396		
31 35-44047	EXTERNAL VEHICLE LEASE	FEBRUARY LEASE		740.03				
38 38-44047	EXTERNAL VEHICLE LEASE	FEBRUARY LEASE		293.67				22,843.10
51012	CITY OF PAMPA - IMS							
I-02202024	DENTAL CLAIMS FUNDING #1184	D	2/20/2024			005397		
62 55-44320	CLAIMS PAID - HEALTH BENE	DENTAL CLAIMS FUNDIN		2,088.19				2,088.19
10030	XCEL ENERGY							
I-863300033	JANUARY CHRISTMAS LIGHTS	D	2/22/2024			005398		
01 13-42050	ELECTRICITY	JANUARY CHRISTMAS LI		30.01				30.01
10030	XCEL ENERGY							
I-863302592	JANUARY MAIN ELECTRIC	D	2/22/2024			005399		
31 33-42050	ELECTRICITY	JANUARY MAIN ELECTRI		2.66				2.66
10030	XCEL ENERGY							
I-863479711	JANUARY MAIN ELECTRIC	D	2/22/2024			005400		
01 08-42050	ELECTRICITY	JANUARY MAIN ELECTRI		408.08				
01 12-42050	ELECTRICITY	JANUARY MAIN ELECTRI		5,507.34				
01 13-42050	ELECTRICITY	JANUARY MAIN ELECTRI		3,870.19				
01 14-42050	ELECTRICITY	JANUARY MAIN ELECTRI		43.05				
01 15-42050	ELECTRICITY	JANUARY MAIN ELECTRI		91.50				
01 17-42050	ELECTRICITY	JANUARY MAIN ELECTRI		220.88				
01 19-42050	ELECTRICITY	JANUARY MAIN ELECTRI		21.75				
21 21-42050	ELECTRICITY	JANUARY MAIN ELECTRI		1,816.17				
25 25-42050	ELECTRICITY	JANUARY MAIN ELECTRI		623.44				
31 33-42050	ELECTRICITY	JANUARY MAIN ELECTRI		19,859.96				
31 35-42050	ELECTRICITY	JANUARY MAIN ELECTRI		311.81				
31 36-42050	ELECTRICITY	JANUARY MAIN ELECTRI		14,721.61				
38 38-42050	ELECTRICITY	JANUARY MAIN ELECTRI		793.10				
39 39-42050	ELECTRICITY	JANUARY MAIN ELECTRI		1,308.02				49,596.90
10030	XCEL ENERGY							
I-863535162	JANUARY INCUBATOR	D	2/22/2024			005401		
31 34-42050	ELECTRICITY	JANUARY INCUBATOR		385.00				
31 35-42050	ELECTRICITY	JANUARY INCUBATOR		385.01				770.01
10030	XCEL ENERGY							
I-863556415	JANUARY 822 E FOSTER UNIT 2	D	2/22/2024			005402		
31 34-42050	ELECTRICITY	JANUARY 822 E FOSTER		329.41				
31 35-42050	ELECTRICITY	JANUARY 822 E FOSTER		329.42				658.83

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11440	U.S. POSTAL SERVICE (NEOPOST PO)							
I-02232024	POSTAGE FOR POSTAGE MACHINE	D	2/23/2024			005403		
01 00-11145	POSTAGE METER OPERATION		POSTAGE FOR POSTAGE	10,000.00				10,000.00
02490	WEX BANK							
I-94801623	JANUARY 2024 FUEL CHARGES	D	2/27/2024			005404		
01 08-43200	MOTOR FUEL AND LUBRICANTS		JANUARY 2024 FUEL CH	30.68				
01 17-43200	MOTOR FUEL AND LUBRICANTS		JANUARY 2024 FUEL CH	271.64				302.32
12881	PATHWAYZ COMMUNICATION							
I-18234240215	FEBRUARY PHONE BILL	D	2/27/2024			005405		
01 02-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	179.32				
01 03-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	268.96				
01 05-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	173.52				
01 08-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	549.83				
01 17-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	29.87				
01 11-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	65.76				
01 12-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	167.57				
01 13-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	119.50				
01 07-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	35.87				
01 15-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	29.87				
01 16-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	35.87				
01 17-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	454.20				
01 18-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	191.32				
01 19-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	268.87				
01 20-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	209.32				
01 26-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	203.26				
01 41-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	65.76				
21 21-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	119.57				
25 25-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	304.96				
31 32-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	239.08				
31 33-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	155.66				
31 34-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	89.62				
31 35-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	89.62				
31 36-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	179.66				
32 16-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	155.77				
38 38-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	310.75				
39 39-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	155.57				
01 41-42010	COMMUNICATIONS		FEBRUARY PHONE BILL	418.30				5,267.23
51012	CITY OF PAMPA - IMS							
I-02272024	DENTAL CLAIMS FUNDING #1185	D	2/27/2024			005406		
62 55-44320	CLAIMS PAID - HEALTH BENE		DENTAL CLAIMS FUNDIN	1,365.40				1,365.40

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01920	CANADIAN RIVER MUNICIPAL WATER							
I-224 308	MARCH REVENUE BONDS PYMTS	D	2/28/2024			005407		
31 33-44510	PRINCIPAL RETIREMENT			49,124.38				
31 33-44500	INTEREST & FISCAL CHARGES			7,418.41				56,542.79
10030	XCEL ENERGY							
I-863302134	JANUARY STREET LIGHTS	D	2/28/2024			005408		
01 12-42050	ELECTRICITY			25,574.16				25,574.16
10030	XCEL ENERGY							
I-864035007	JANUARY 1400 N SUMNER - PH20	D	2/28/2024			005409		
32 16-42050	ELECTRICITY			189.83				189.83
13310	VISUAL EDGE IT, INC.							
I-35884038	JANUARY LEASE PYMT	D	2/28/2024			005410		
25 25-42085	RENTAL- OFFICE EQUIPMENT			424.02				424.02
01920	CANADIAN RIVER MUNICIPAL WATER							
I-224 108	MARCH GENERAL O&M COSTS	D	2/29/2024			005411		
31 33-44090	CRMWA - OPERATION & MAINT			48,277.00				48,277.00
03447	ATMOS ENERGY							
I-02292024	JANUARY 836 W FOSTER	D	2/29/2024			005412		
31 35-42060	GAS			260.35				260.35
1	JENNIFER DOUGLAS							
I-103	SUMMER READI	V	6/28/2023			221804		30.00
1	JENNIFER DOUGLAS	UNPOST						
M-CHECK	JENNIFER DOUGLAS	UNPOST V	2/01/2024			221804		30.00CR
00261	PREMIER TRUCK GROUP							
I-11381473	#723 NEW DEF PUMP &	R	2/01/2024			222720		
01 48-43280	MNT-AUTO EQUIPMENT			7,644.50				
I-11381840	#722 - UPDATED ECM & REGEN	R	2/01/2024			222720		
01 48-43280	MNT-AUTO EQUIPMENT			769.83				8,414.33
01032	LARRY BAKER PLUMBING, HEATING,							
I-I114232	HVAC REPAIRS & INSTALLED RELAY	R	2/01/2024			222721		
21 21-43220	MNT-BUILDINGS			1,426.50				
I-I114244	HEAT EXCHANGER AT ANIMAL	R	2/01/2024			222721		
01 19-43220	MNT-BUILDINGS			4,329.00				5,755.50

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03063	KEVO E DALLAS, II							
I-11473	#321 REPAIR TRANSMISSION LEAK	R	2/01/2024			222722		
01 48-43280	MNT-AUTO EQUIPMENT	#321 REPAIR TRANSMIS		637.36				637.36
03925	FREEDOM MUSEUM, USA							
I-01292024	FEBRUARY 2024 SUBSIDY	R	2/01/2024			222723		
21 21-44070	OTHER AGENCIES	FEBRUARY 2024 SUBSID		1,000.00				1,000.00
05301	TYLER TECHNOLOGIES INC							
C-025-449532	SQL MIGRATION SOFTWARE CREDIT	R	2/01/2024			222724		
01 00-32073	MISCELLANEOUS	SQL MIGRATION SOFTWA		2,000.00	CR			
I-025-438422A	ANNUAL SAAS FEE	R	2/01/2024			222724		
31 32-43275	MNT-COMPUTER EQUIPMENT	ANNUAL SAAS FEE		294.75				
I-025-438422B	ANNUAL SAAS FEE	R	2/01/2024			222724		
31 32-43275	MNT-COMPUTER EQUIPMENT	ANNUAL SAAS FEE		1,179.00				
I-025-443234	E BILLING PROJECT	R	2/01/2024			222724		
31 32-43275	MNT-COMPUTER EQUIPMENT	E BILLING PROJECT		250.00				
I-025-449971	E BILLING PROJECT	R	2/01/2024			222724		
31 32-43275	MNT-COMPUTER EQUIPMENT	E BILLING PROJECT		870.00				
I-025-451641	INCODE SAAS FEES YEAR 3	R	2/01/2024			222724		
01 41-43275	MNT-COMPUTER EQUIPMENT	INCODE SAAS FEES YEA		62,024.00				
31 32-43275	MNT-COMPUTER EQUIPMENT	INCODE SAAS FEES YEA		31,244.00				93,861.75
05521	JIMS SERVICE CENTER							
I-429722	#804 INSPECTION	R	2/01/2024			222725		
31 35-43280	MNT-AUTO EQUIPMENT	#804 INSPECTION		7.00				
I-429723	#733 INSPECTION	R	2/01/2024			222725		
01 08-43280	MNT-AUTO EQUIPMENT	#733 INSPECTION		7.00				
I-429724	#848 INSPECTION	R	2/01/2024			222725		
01 17-43280	MNT-AUTO EQUIPMENT	#848 INSPECTION		7.00				21.00
08103	PAMPA UMPIRES ASSOCIATION							
I-01312024	REFS FOR BASKETBALL - 6 GAMES	R	2/01/2024			222726		
01 14-42570	MISC. CONTRACT LABOR	REFS FOR BASKETBALL		102.00				
I-013124	SCOREKEEPERS FOR BASKETBALL	R	2/01/2024			222726		
01 14-42570	MISC. CONTRACT LABOR	SCOREKEEPERS FOR BAS		60.00				
I-1312024	REFS FOR COMP & VOLLEYBALL	R	2/01/2024			222726		
01 14-42570	MISC. CONTRACT LABOR	REFS FOR COMP & VOLL		408.00				
I-13124	SCOREKEEPERS FOR COMP & VLYBAL	R	2/01/2024			222726		
01 14-42570	MISC. CONTRACT LABOR	SCOREKEEPERS FOR COM		240.00				810.00
08430	CITY OF PAMPA-PETTY CASH							
I-01192024	S. STOKES PCMA MEETING	R	2/01/2024			222727		
01 02-42125	BUSINESS EXPENSE	S. STOKES PCMA MEETI		25.00				
I-011924	D. MILLER PCMA MEETING	R	2/01/2024			222727		
01 16-42125	BUSINESS EXPENSE	D. MILLER PCMA MEETI		25.00				
I-01262024	#804 REGISTRATION	R	2/01/2024			222727		
31 34-43280	MNT-AUTO EQUIPMENT	#804 REGISTRATION		7.50				
I-11282023	N. GARDNER MEALS- TRAINING	R	2/01/2024			222727		

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08430	CITY OF PAMPA-PETTY CACONT							
I-11282023	N. GARDNER MEALS- TRAINING	R	2/01/2024			222727		
01 08-42125	BUSINESS EXPENSE	N. GARDNER MEALS- TR		48.00				
I-12042023	J. PALMA MEALS-DELIVER EQUIP.	R	2/01/2024			222727		
31 35-42125	BUSINESS EXPENSE	J. PALMA MEALS-DELIV		96.00				
I-120423	J. CORREA MEALS-DELIVER EQUIP	R	2/01/2024			222727		
31 35-42125	BUSINESS EXPENSE	J. CORREA MEALS-DELI		96.00				
I-12062023	B. STUCKER TMCA MEETING	R	2/01/2024			222727		
01 02-42125	BUSINESS EXPENSE	B. STUCKER TMCA MEET		14.00				311.50
08734	PROFESSIONAL TURF PRODUCTS LP							
I-1627136-00	#857 REPLACE MOTOR	R	2/01/2024			222728		
01 13-44060	CLAIMS, JUDGEMENTS AND DAMAGES#857 REPLACE MOTOR			31,528.99				31,528.99
10765	TEXAS REVENUE RECOVERY ASSOCIA							
I-480-002687	TRRA SVC FEE	R	2/01/2024			222729		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				
I-480-002701	TRRA SVC FEE	R	2/01/2024			222729		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				
I-480-002702	TRRA SVC FEE	R	2/01/2024			222729		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				
I-480-002704	TRRA SVC FEE	R	2/01/2024			222729		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				100.00
12681	CRAWFORD EXTERIORS, INC.							
I-13313	15-049 INSTALL COATING ON ROOF	R	2/01/2024			222730		
01 15-45030	IMPROVEMENTS	15-049 INSTALL COATI		2,200.00				2,200.00
12782	UNDERWOOD LAW FIRM, P.C.							
I-01292024	FEBRUARY 24 LEGAL SVC	R	2/01/2024			222731		
01 01-42540	LEGAL SERVICES	FEBRUARY 24 LEGAL SV		3,500.00				3,500.00
12846	MANSFIELD OIL							
I-24992840	UNLEADED FUEL	R	2/01/2024			222732		
01 00-11143	INVENTORY-GAS & OIL	UNLEADED FUEL		11,293.31				11,293.31
12971	GRANT JOHNSON							
I-001970	PIANO TUNING	R	2/01/2024			222733		
21 21-43020	OPERATING EXPENSE	PIANO TUNING		95.00				95.00
13443	MEDICAL COST CONTAINMENT SERVI							
I-140770C	COBRA MONTHLY ADMIN FEE	R	2/01/2024			222734		
01 01-41099	RETIREE BENEFITS	COBRA MONTHLY ADMIN		110.90				110.90

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50083	PAMPA SENIOR CITIZENS							
I-01292024	FEBRUARY 2024 SUBSIDY	R	2/01/2024			222735		
01 01-42535	SOCIAL SERVICES SUPPORT	FEBRUARY 2024 SUBSID		500.00				500.00
1	JENNIFER DOUGLAS							
I-103	SUMMER READI	R	2/08/2024	Reissue		222761		
25 25-43020	OPERATING EXPENSE	JENNIFER DOUGLAS: SU		30.00				30.00
03959	FRONTIER FUEL, LP.							
C-23050334-1	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		2,049.67	CR			
I-205010277	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
01 48-43200	MOTOR FUEL AND LUBRICANTS	BULK HYD AW 32		2,450.00				
I-205010280	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	BULK DEF		582.54				
I-205010315	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	SHL SHLZONE MV 5050		395.00				
I-24013238	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		1,378.77				
I-24013690	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		2,200.91				
I-24014557	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		2,070.13				
I-24015146	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		2,302.56				
I-24015890	JANUARY FUEL PURCHASES	R	2/08/2024			222762		
38 38-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		2,597.40				11,927.64
04000	GALLS LLC							
I-026944104	LE UNIFORMS - SHIRTS	R	2/08/2024			222763		
01 08-43040	CLOTHING & LINEN	LE UNIFORMS - SHIRTS		136.86				136.86
04760	C & J LOCK ENT, INC							
I-197842	L. RICHBURG UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	L. RICHBURG UNIFORM		27.77				
I-197995	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		5.52				
I-198034	L. RICHBURG UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	L. RICHBURG UNIFORM		5.56				
I-198094	J. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. FLORES UNIFORM CL		9.35				
I-198137	B. MASSEY UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	B. MASSEY UNIFORM CL		55.22				
I-198229	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		68.80				
I-198259	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		29.66				
I-198260	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		

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04760	C & J LOCK ENT, INC CONT							
I-198260	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		108.77				
I-198261	S. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. FLORES UNIFORM CL		29.66				
I-198277	S. WILLOUGHBY UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. WILLOUGHBY UNIFOR		29.66				
I-198278	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		44.50				
I-198279	L. RICHBURG UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	L. RICHBURG UNIFORM		44.50				
I-198280	M. CAMPA UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	M. CAMPA UNIFORM CLE		14.83				
I-198281	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		54.38				
I-198282	R. COOK UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	R. COOK UNIFORM CLEA		54.38				
I-198283	R. COOK UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	R. COOK UNIFORM CLEA		75.40				
I-198284	A. CAMPOS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	A. CAMPOS UNIFORM CL		113.71				
I-198329	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		4.41				
I-198331	J. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. FLORES UNIFORM CL		17.93				
I-198374	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		11.49				
I-198427	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		19.28				
I-198433	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		11.55				
I-198522	S. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. FLORES UNIFORM CL		14.87				
I-198668	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		5.52				
I-198678	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		68.84				
I-198709	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		11.04				
I-198817	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		53.59				
I-198826	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		13.18				
I-198859	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		5.52				
I-198945	S. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. FLORES UNIFORM CL		7.72				
I-198950	A. CAMPOS UNIFORM CLEANING	R	2/08/2024			222764		

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04760	C & J LOCK ENT, INC CONT							
I-198950	A. CAMPOS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	A. CAMPOS UNIFORM CL		39.55				
I-198951	S. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. FLORES UNIFORM CL		98.88				
I-199022	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		5.52				
I-199111	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		46.47				
I-199112	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		9.35				
I-199125	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		51.74				
I-199131	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		11.04				
I-199191	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		6.62				
I-199229	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		24.72				
I-199251	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		9.39				
I-199260	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		31.64				
I-199266	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		14.87				
I-199306	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		7.62				
I-199313	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		44.49				
I-199346	S. FLORES UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. FLORES UNIFORM CL		11.04				
I-199366	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		14.83				
I-199410	T. MATHIAS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	T. MATHIAS UNIFORM C		11.04				
I-199411	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		7.62				
I-199498	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		53.23				
I-199556	S. WILLOUGHBY UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. WILLOUGHBY UNIFOR		51.50				
I-199571	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		16.44				
I-199596	A. RENTERIA UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	A. RENTERIA UNIFORM		126.07				
I-199657	S. WILLOUGHBY UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. WILLOUGHBY UNIFOR		7.72				
I-199717	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		

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04760	C & J LOCK ENT, INC CONT							
I-199717	N. GARDNER UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	N. GARDNER UNIFORM C		39.71				
I-199756	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		5.52				
I-199757	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		9.89				
I-199778	S. WILLOUGHBY UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	S. WILLOUGHBY UNIFOR		17.69				
I-199782	J. PARKS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	J. PARKS UNIFORM CLE		37.65				
I-199787	A. CAMPOS UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	A. CAMPOS UNIFORM CL		16.56				
I-199793	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		18.72				
I-199794	K. COFFMAN UNIFORM CLEANING	R	2/08/2024			222764		
01 08-42180	LAUNDRY SERVICE	K. COFFMAN UNIFORM C		9.89				1,873.63
04770	HAWKINS COMMUNICATION INC							
I-2391187	PUBLIC SAFETY FREQUENCY CHG	R	2/08/2024			222769		
38 38-43340	MNT-COMMUNICATIONS EQUIP	PUBLIC SAFETY FREQUE		100.00				100.00
05342	IIX - INSURANCE INFORMATION EX							
I-4195554	JANUARY 2024 BACKGROUNDS	R	2/08/2024			222770		
01 03-43020	OPERATING EXPENSE	JANUARY 2024 BACKGRO		153.52				153.52
05521	JIMS SERVICE CENTER							
I-429729	#602 INSPECTION	R	2/08/2024			222771		
38 38-43280	MNT-AUTO EQUIPMENT	#602 INSPECTION		7.00				
I-429730	#352 INSPECTION	R	2/08/2024			222771		
01 13-43280	MNT-AUTO EQUIPMENT	#352 INSPECTION		7.00				
I-429731	#729 INSPECTION	R	2/08/2024			222771		
01 13-43280	MNT-AUTO EQUIPMENT	#729 INSPECTION		7.00				
I-429732	#654 INSPECTION	R	2/08/2024			222771		
01 12-43280	MNT-AUTO EQUIPMENT	#654 INSPECTION		7.00				
I-429733	#787 INSPECTION	R	2/08/2024			222771		
01 12-43280	MNT-AUTO EQUIPMENT	#787 INSPECTION		7.00				
I-429734	#609 INSPECTION	R	2/08/2024			222771		
01 12-43280	MNT-AUTO EQUIPMENT	#609 INSPECTION		7.00				
I-429735	#634 INSPECTION	R	2/08/2024			222771		
01 12-43280	MNT-AUTO EQUIPMENT	#634 INSPECTION		7.00				49.00
06879	J. LEE MILLIGAN INC							
I-39101-12828	EMULSION	R	2/08/2024			222772		
01 12-43230	MNT-STG/CURBS/GUTTERS/CULVERTSEMULSION			168.75				168.75

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07089	GRAY COUNTY							
I-02072024	#634,787,609,654 REGISTRATIONS	R	2/08/2024			222773		
01 12-43280	MNT-AUTO EQUIPMENT		#634,787,609,654 REG	30.00				
01 13-43280	MNT-AUTO EQUIPMENT		# 729 & #352 REGISTR	15.00				
38 38-43280	MNT-AUTO EQUIPMENT		#602 REGISTRATION	7.50				52.50
07430	CORE & MAIN							
I-INV0004235	3 AUGER DIRTY REMOVERS FOR VBX	R	2/08/2024			222774		
31 34-43210	MINOR TOOLS AND APPARATUS		3 AUGER DIRTY REMOVE	436.62				
I-T695487	PURCHASED 1" COUPLINGS	R	2/08/2024			222774		
31 34-43250	MNT-IMPROVEMENTS		PURCHASED 1" COUPLIN	316.30				
I-T774237	PURCHASED 3/4" COUPLINGS	R	2/08/2024			222774		
31 34-43250	MNT-IMPROVEMENTS		PURCHASED 3/4" COUPL	869.70				1,622.62
08103	PAMPA UMPIRES ASSOCIATION							
I-02072024	REFS FOR COMP & VOLLEYBALL	R	2/08/2024			222775		
01 14-42570	MISC. CONTRACT LABOR		REFS FOR COMP & VOLL	408.00				
I-020724	SCOREKEEPERS FOR COMP & VLYB	R	2/08/2024			222775		
01 14-42570	MISC. CONTRACT LABOR		SCOREKEEPERS FOR COM	240.00				648.00
08734	PROFESSIONAL TURF PRODUCTS LP							
I-4024493-00	39-067 WORKMAN MDX	R	2/08/2024			222776		
39 39-45060	MACHINERY & EQUIPMENT		39-067 WORKMAN MDX	14,245.15				14,245.15
1	MARCUS PREUNINGER							
I-02082024	CONF REFUND	R	2/08/2024			222777		
21 00-32074	AUDITORIUM RENTALS		MARCUS PREUNINGER: C	10.00				10.00
10011	PAMPA SOUTHWEST COLLISION INC.							
I-11488	#853 REPAIR REAR BUMPER, LAMPS	R	2/08/2024			222778		
38 38-43280	MNT-AUTO EQUIPMENT		#853 REPAIR REAR BUM	1,772.79				1,772.79
10286	SHANE STOKES							
I-02082024	S. STOKES-TCMA CLINIC-MEALS &	R	2/08/2024			222779		
01 02-42130	PROFESSIONAL DEVELOPMENT		S. STOKES-TCMA CLINI	562.92				562.92
10463	TAY'S MIGHTY WASH							
I-1102	#112 & #113 CAR WASHES	R	2/08/2024			222780		
38 38-43280	MNT-AUTO EQUIPMENT		#112 & #113 CAR WASH	34.00				
I-1108	#603,604,799,853,603 CARWASHES	R	2/08/2024			222780		
38 38-43280	MNT-AUTO EQUIPMENT		#603,604,799,853,603	93.07				127.07
10567	TEXAS COMMISSION ON LAW ENFORC							
I-02062024	A CAMPOS BASIC INSTRUCTOR CERT	R	2/08/2024			222781		
01 08-43020	OPERATING EXPENSE		A CAMPOS BASIC INSTR	35.00				35.00

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10765	TEXAS REVENUE RECOVERY ASSOCIA							
I-480-002705	TRRA SVC FEE	R	2/08/2024			222782		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				
I-480-002708	TRRA SVC FEE	R	2/08/2024			222782		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				
I-480-002709	TRRA SVC FEE	R	2/08/2024			222782		
31 00-21209	TRRA PAYABLE	TRRA SVC FEE		25.00				75.00
11455	CONTINENTAL GENERAL INSURANCE							
I-02072024	FEBRUARY 2024 RETIREE INSURANC	R	2/08/2024			222783		
01 00-21244	RETIREE INSURANCE PAYABLE	FEBRUARY 2024 RETIRE		87.81				
01 01-41099	RETIREE BENEFITS	FEBRUARY 2024 RETIRE		230.91				318.72
12000	WARREN POWER & MACHINERY, INC.							
I-PS000662383	FUEL & AIR FILTERS-CAT EQUIPMT	R	2/08/2024			222784		
38 38-43300	MNT-MACHINERY	FUEL & AIR FILTERS-C		1,916.21				1,916.21
12080	WESTERN INDUSTRIAL SUPPLY, LLC							
I-5170617-00	MS LOGIC SAAS ANNUAL	R	2/08/2024			222785		
31 32-43275	MNT-COMPUTER EQUIPMENT	MS LOGIC SAAS ANNUAL		14,678.70				
31 34-43275	MNT-COMPUTER EQUIPMENT	MS LOGIC SAAS ANNUAL		14,678.70				29,357.40
12941	JESSE PARKS							
I-02062024	J PARKS MEAL-THREAT EVAL COURS	R	2/08/2024			222786		
01 08-42125	BUSINESS EXPENSE	J PARKS MEAL-THREAT		42.00				42.00
13244	BAY BRIDGE ADMINISTRATORS, LLC							
I-587719	FEBRUARY RETIREE RX/INSURANCE	R	2/08/2024			222788		
01 00-21244	RETIREE INSURANCE PAYABLE	FEBRUARY RETIREE RX/		358.41				358.41
13299	KIMBERLEE HUGHES							
I-02062024	MILEAGE-TMCA MEETING AMARILLO	R	2/08/2024			222789		
01 02-42125	BUSINESS EXPENSE	MILEAGE-TMCA MEETING		80.26				80.26
13427	JEFFERY KENNEDY							
I-02082024	J KENNEDY BOOTS	R	2/08/2024			222790		
01 18-43040	CLOTHING & LINEN	J KENNEDY BOOTS		150.00				150.00

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13493	PRIMARY ARMS LLC							
I-INV-571752	WEAPON MOUNTED LIGHTS	R	2/08/2024			222791		
01 08-43190	RIFLE RANGE	WEAPON MOUNTED LIGHT		4,363.29				4,363.29
505378	INSURANCE MANAGEMENT SERV							
I-02052024	FEBRUARY 2024 ADMIN FEES	R	2/08/2024			222792		
62 55-42590	ADMIN FEES-DENTAL	FEBRUARY 2024 ADMIN		605.00				605.00
00261	PREMIER TRUCK GROUP							
I-113620846	#722 REPLACE DEF PUMP, DOSER	R	2/15/2024			222807		
01 48-43280	MNT-AUTO EQUIPMENT	#722 REPLACE DEF PUM		1,524.82				
01 48-43280	MNT-AUTO EQUIPMENT	CORE RETURN CREDIT		332.50CR				1,192.32
02091	CENTERGAS FUELS INC							
I-136851	FUEL PURCHASE	R	2/15/2024			222808		
39 39-43200	MOTOR FUEL AND LUBRICANTS	UNLEADED		526.35				
39 39-43200	MOTOR FUEL AND LUBRICANTS	DYED DIESEL		877.65				1,404.00
02627	GRAY COUNTY TREASURER							
I-02132024	1ST QTR '24 JAIL CONTRACT	R	2/15/2024			222809		
01 08-42530	UNCLASSIFIED PROFESSIONAL	1ST QTR '24 JAIL CON		18,750.00				18,750.00
04899	HIGH PERFORMANCE EXTERIOR & GL							
I-17138	REMOVE & REPAIR NW DOOR - LF	R	2/15/2024			222810		
38 38-44060	CLAIMS, JUDGEMENTS AND DAMAGES	REMOVE & REPAIR NW D		6,000.00				6,000.00
05521	JIMS SERVICE CENTER							
I-429737	#734 INSPECTION	R	2/15/2024			222811		
01 12-43280	MNT-AUTO EQUIPMENT	#734 INSPECTION		7.00				
I-429739	#655 INSPECTION	R	2/15/2024			222811		
01 08-43280	MNT-AUTO EQUIPMENT	#655 INSPECTION		7.00				
I-429740	#611 INSPECTION	R	2/15/2024			222811		
01 12-43280	MNT-AUTO EQUIPMENT	#611 INSPECTION		7.00				
I-429741	#830 INSPECTION	R	2/15/2024			222811		
01 12-43280	MNT-AUTO EQUIPMENT	#830 INSPECTION		7.00				
I-429742	#43 INSPECTION	R	2/15/2024			222811		
01 17-43280	MNT-AUTO EQUIPMENT	#43 INSPECTION		7.00				
I-429743	#476 INSPECTION	R	2/15/2024			222811		
01 17-43280	MNT-AUTO EQUIPMENT	#476 INSPECTION		7.00				
I-429747	#595 INSPECTION	R	2/15/2024			222811		
01 41-43280	MNT-AUTO EQUIPMENT	#595 INSPECTION		7.00				49.00
06872	DUSTIN MILLER							
I-02212024	D MILLER TMCA CLINIC- MEALS	R	2/15/2024			222812		
01 16-42130	PROFESSIONAL DEVELOPMENT	D MILLER TMCA CLINIC		110.00				110.00

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07089	GRAY COUNTY							
I-02142024	#43,#476,#830 REGISTRATIONS	R	2/15/2024			222813		
01 17-43280	MNT-AUTO EQUIPMENT		#43,#476 REGISTRATIO	15.00				
01 12-43280	MNT-AUTO EQUIPMENT		#830, #734 #611 REGI	22.50				
01 08-43280	MNT-AUTO EQUIPMENT		#659, #733 #865 REGI	22.50				
25 25-43280	MNT-AUTO EQUIPMENT		#732 REGISTRATION	7.50				67.50
07830	PAMPA CHAMBER OF COMMERCE							
I-02142024	4TH QTR TOURISM 2023	R	2/15/2024			222814		
21 21-42030	ADVERTISING		4TH QTR TOURISM 2023	15,711.71				15,711.71
08103	PAMPA UMPIRES ASSOCIATION							
I-02122024	REFS FOR COMP & VOLLEYBALL	R	2/15/2024			222815		
01 14-42570	MISC. CONTRACT LABOR		REFS FOR COMP & VOLL	408.00				
I-021224	SCOREKEEPERS FOR VOLLEYBALL	R	2/15/2024			222815		
01 14-42570	MISC. CONTRACT LABOR		SCOREKEEPERS FOR VOL	240.00				648.00
08430	CITY OF PAMPA-PETTY CASH							
I-618901	BEER FOR CONCESSIONS	R	2/15/2024			222816		
39 39-43160	CONCESSIONS		BEER FOR CONCESSIONS	29.75				
I-W-848644	BEER FOR CONCESSIONS	R	2/15/2024			222816		
39 39-43160	CONCESSIONS		BEER FOR CONCESSIONS	90.10				119.85
1	DALLAM-HARTLEY COUNTY LIBRARY							
I-02122024	DALLAM-HARTLEY COUNTY LIBRARY:	R	2/15/2024			222817		
25 25-43120	BOOKS		DALLAM-HARTLEY COUNT	12.00				12.00
1	CHRIS WARD							
I-02142024	BDAY PARTY REFUND	R	2/15/2024			222818		
01 00-32074	ARMORY RENTALS		CHRIS WARD: BDAY PAR	160.00				160.00
10334	TRACY STROUD							
I-02152024	T. STROUD MEALS - ARLINGTON	R	2/15/2024			222819		
31 35-42125	BUSINESS EXPENSE		T. STROUD MEALS - AR	96.00				96.00
10765	TEXAS REVENUE RECOVERY ASSOCIA							
I-480-002710	TRRA SVC FEE	R	2/15/2024			222820		
31 00-21209	TRRA PAYABLE		TRRA SVC FEE	25.00				
I-480-002720	TRRA SVC FEE	R	2/15/2024			222820		
31 00-21209	TRRA PAYABLE		TRRA SVC FEE	25.00				
I-480-002722	TRRA SVC FEE	R	2/15/2024			222820		
31 00-21209	TRRA PAYABLE		TRRA SVC FEE	25.00				
I-480002723	TRRA SVC FEE	R	2/15/2024			222820		
31 00-21209	TRRA PAYABLE		TRRA SVC FEE	25.00				100.00

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10769	TEXAS REDS PEST CONTROL							
I-6385	JAN & FEB PEST CONTROL SVCS	R	2/15/2024			222821		
01 19-43110	SHELTERED ANIMAL MAINTENANCE	JAN & FEB PEST CONTR		250.00				250.00
12000	WARREN POWER & MACHINERY, INC.							
I-PS000663435	#833 CUTTING EDGE-DOZER BLADE	R	2/15/2024			222822		
38 38-43300	MNT-MACHINERY	#833 CUTTING EDGE-DO		1,056.02				
I-WO000237133	#820 TROUBLESHOOT, SENSOR,WIRE	R	2/15/2024			222822		
38 38-43300	MNT-MACHINERY	#820 TROUBLESHOOT, S		7,649.39				8,705.41
12831	DAVIS, TERRY G.							
I-02152024	T. DAVIS MEALS - ARLINGTON	R	2/15/2024			222823		
31 35-42125	BUSINESS EXPENSE	T. DAVIS MEALS - ARL		96.00				96.00
13090	FEDEX FREIGHT							
I-774536850664	FREIGHT CHARGE FOR RIFLES	R	2/15/2024			222825		
01 08-42020	POSTAGE AND FREIGHT	FREIGHT CHARGE FOR R		226.44				226.44
13343	CUMMINS SOUTHERN PLAINS LLC							
I-C334127	COLLECTION FEE & DEF FLUID	R	2/15/2024			222826		
01 17-43280	MNT-AUTO EQUIPMENT	COLLECTION FEE & DEF		134.74				134.74
13441	CARAHSOFT TECHNOLOGY CORPORATI							
I-IN1587854	PROD. SUPP/VMWARE SUBS	R	2/15/2024			222827		
01 41-43275	MNT-COMPUTER EQUIPMENT	PROD. SUPP/VMWARE SU		3,545.44				
I-IN1599082	MOBILE FORENSIC SOFTWARE	R	2/15/2024			222827		
01 08-43275	MNT-COMPUTER EQUIPMENT	MOBILE FORENSIC SOFT		6,368.76				9,914.20
02236	CITY OF BORGER							
I-202311079323	BACTERIAL SAMPLES	R	2/22/2024			222828		
31 33-42046	WATER & WASTEWATER TESTNG	BACTERIAL SAMPLES		550.00				550.00
03125	PVS DX INC							
I-757000019-24	8 - CL2 150S	R	2/22/2024			222829		
31 33-43050	CHEMICALS	8 - CL2 150S		1,662.02				
I-757000105-24	15 - CL2 150S	R	2/22/2024			222829		
31 33-43050	CHEMICALS	15 - CL2 150S		3,116.30				
I-757000106-24	6 - SO2 150S	R	2/22/2024			222829		
31 36-43050	CHEMICALS	6 - SO2 150S		651.17				
I-757000306-24	6 - SO2 & 10 - CL2 150S	R	2/22/2024			222829		
31 36-43050	CHEMICALS	6 - SO2 150S		651.17				
I-757000313-24	6 - SO2 & 10 - CL2 150S	R	2/22/2024			222829		

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
03125	PVS DX INC	CONT						
I-757000313-24	6 - SO2 & 10 - CL2 150S	R	2/22/2024			222829		
31 33-43050	CHEMICALS	10 - CL2 150S		2,077.53				
I-757002744-23	6 - SO2 150S	R	2/22/2024			222829		
31 36-43050	CHEMICALS	6 - SO2 150S		651.17				8,809.36
06225	LOWER COLORADO RIVER AUTHORITY							
I-LAB-0071651	QUARTERLY - UCMR 5 TESTING	R	2/22/2024			222831		
31 33-42046	WATER & WASTEWATER TESTNG	QUARTERLY - UCMR 5 T		537.00				537.00
07870	THE PAMPA NEWS							
I-02202024 - 03	ANNUAL SUBSCRIPTION	R	2/22/2024			222832		
01 03-42040	DUES & SUBSCRIPTIONS	ANNUAL SUBSCRIPTION		132.00				132.00
08103	PAMPA UMPIRES ASSOCIATION							
I-02162024	REFS FOR COMP & VOLLEYBALL	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	REFS FOR COMP & VOLL		408.00				
I-02162024-1	SCOREKEEERS FOR BASKETBALL	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	SCOREKEEERS FOR BASK		60.00				
I-021624	SCOREKEEPERS FOR VOLLEYBALL	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	SCOREKEEPERS FOR VOL		240.00				
I-02222024	REFS FOR BASKETBALL - 6 GAMES	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	REFS FOR BASKETBALL		102.00				
I-2162024	REFS FOR BASKETBALL - 6 GAMES	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	REFS FOR BASKETBALL		102.00				
I-2222024	SCOREKEEPERS FOR BASKETBALL	R	2/22/2024			222833		
01 14-42570	MISC. CONTRACT LABOR	SCOREKEEPERS FOR BAS		60.00				972.00
08430	CITY OF PAMPA-PETTY CASH							
I-02202024	LOST BK RETURN:KING OF THE ZOO	R	2/22/2024			222834		
25 25-43120	BOOKS	LOST BK RETURN:KING		15.00				15.00
1	JACKSON LIBRARY							
I-220486014	ILL LOST ITEM	R	2/22/2024			222835		
25 25-43120	BOOKS	JACKSON LIBRARY: ILL		390.00				390.00
12000	WARREN POWER & MACHINERY, INC.							
I-B5574901	DOZER RENTAL AGREEMENT	R	2/22/2024			222836		
38 38-42575	DEMOLITION	DOZER RENTAL AGREEME		14,140.54				
I-PS000658558	HYPRO OIL FOR CAT EQUIPMENT	R	2/22/2024			222836		
38 38-43200	MOTOR FUEL AND LUBRICANTS	HYPRO OIL FOR CAT EQ		1,171.10				15,311.64

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
13061	JEFFERY A. SMITH							
I-MK012624	21-069 R&D S/W UPDATES- LIGHTG	R	2/22/2024			222837		
21 21-45030	IMPROVEMENTS	21-069	R&D S/W UPDAT	250.00				
I-MK012924	21-069 ACQUIRE S/W & HARDWARE	R	2/22/2024			222837		
21 21-45030	IMPROVEMENTS	21-069	ACQUIRE S/W &	250.00				
I-MK020424A	INSTALL LIGHTING INSTRUM. S/W	R	2/22/2024			222837		
21 21-45030	IMPROVEMENTS	INSTALL	LIGHTING INS	325.00				
I-MK020424B	21-069 LIGHTING INSTRUMENTS-	R	2/22/2024			222837		
21 21-45030	IMPROVEMENTS	21-069	LIGHTING INST	325.00				1,150.00
13198	PERK PRODUCTS & CHEMICAL CO, I							
I-83304	SALT	R	2/22/2024			222838		
31 33-43050	CHEMICALS	SALT		4,639.19				
31 36-43050	CHEMICALS	SALT		4,639.19				
I-83305	SALT	R	2/22/2024			222838		
31 33-43050	CHEMICALS	SALT		4,654.12				
31 36-43050	CHEMICALS	SALT		4,654.13				18,586.63
13406	BRYANT NOBLE							
I-20	FEBRUARY MOWING	R	2/22/2024			222839		
01 13-42570	MISC. CONTRACT LABOR	FEBRUARY	MOWING	4,583.33				4,583.33
13443	MEDICAL COST CONTAINMENT SERVI							
I-142350C	COBRA MONTHLY ADMIN FEE	R	2/22/2024			222840		
01 01-41099	RETIREE BENEFITS	COBRA	MONTHLY ADMIN	107.90				107.90
13504	YELLOW CITY REMODELING, LLC.							
I-1696	15-049 EXPOSE & REPAIR WA	R	2/22/2024			222841		
01 15-45030	IMPROVEMENTS	15-049	EXPOSE & REPA	3,788.12				3,788.12
04482	GRAY COUNTY							
I-022224	LEINS FOR DEMOS-1037 S BANKS,	R	2/22/2024			222842		
01 18-42500	FILING & RECORDING	LEINS	FOR DEMOS-1037	100.00				100.00
03925	FREEDOM MUSEUM, USA							
I-03012024	MARCH 2024 SUBSIDY	R	2/29/2024			222854		
21 21-44070	OTHER AGENCIES	MARCH	2024 SUBSIDY	1,000.00				1,000.00
05521	JIMS SERVICE CENTER							
I-429749	#815 INSPECTION	R	2/29/2024			222855		
01 12-43280	MNT-AUTO EQUIPMENT	#815	INSPECTION	7.00				
I-429751	#637 INSPECTION	R	2/29/2024			222855		
01 13-43280	MNT-AUTO EQUIPMENT	#637	INSPECTION	7.00				
I-429752	#640 INSPECTION	R	2/29/2024			222855		
01 13-43280	MNT-AUTO EQUIPMENT	#640	INSPECTION	7.00				21.00

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
08103	PAMPA UMPIRES ASSOCIATION							
I-02262024	REFS FOR COMP & VOLLEYBALL	R	2/29/2024			222856		
01 14-42570	MISC. CONTRACT LABOR			408.00				
I-022624	SCOREKEEPERS FOR VOLLEYBALL	R	2/29/2024			222856		
01 14-42570	MISC. CONTRACT LABOR			240.00				648.00
11452	UNITED SUPERMARKETS LLC							
I-02262024	JANUARY - FEBRUARY PURCHASES	R	2/29/2024			222857		
01 12-43020	OPERATING EXPENSE			281.40				
01 12-43020	OPERATING EXPENSE			59.54				
31 34-43020	OPERATING EXPENSE			59.96				
31 34-43020	OPERATING EXPENSE			32.44				
01 12-43020	OPERATING EXPENSE			31.48				
01 11-43020	OPERATING EXPENSE			31.48				
01 18-43020	OPERATING EXPENSE			31.48				
01 48-43020	OPERATING EXPENSE			31.48				
01 17-43020	OPERATING EXPENSE			19.29				578.55
12782	UNDERWOOD LAW FIRM, P.C.							
I-03012024	MARCH 24 LEGAL SVC	R	2/29/2024			222858		
01 01-42540	LEGAL SERVICES			3,500.00				3,500.00
50083	PAMPA SENIOR CITIZENS							
I-03012024	MARCH 2024 SUBSIDY	R	2/29/2024			222859		
01 01-42535	SOCIAL SERVICES SUPPORT			500.00				500.00
02236	CITY OF BORGER							
I-202402079652	BACTERIAL SAMPLES	R	2/29/2024			222860		
31 33-42046	WATER & WASTEWATER TESTNG			550.00				550.00
05792	KINLOCH EQUIPMENT & SUPPLY, IN							
I-05-410V-9558	#790 REPAIRS& RODDER PUMP	R	2/29/2024			222861		
31 35-43300	MNT-MACHINERY			41,012.01				41,012.01
07430	CORE & MAIN							
I-U360563	REPAIR CLAMPS, STIFFENERS	R	2/29/2024			222862		
31 34-43250	MNT-IMPROVEMENTS			5,284.34				5,284.34
12000	WARREN POWER & MACHINERY, INC.							
I-W0000237368	#820 COMPACTOR, FAN MOTOR	R	2/29/2024			222863		
38 38-43300	MNT-MACHINERY			6,828.40				
I-W0000237369	#819 SCRAPER, HOSE, SEAL,	R	2/29/2024			222863		
38 38-43300	MNT-MACHINERY			5,277.59				12,105.99

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13333	JACOBS ENGINEERING GROUP INC							
I-D3363500-04	36-056 WWTP IMPROVEMENTS	R	2/29/2024			222864		
31 36-45030	IMPROVEMENTS	36-056 WWTP IMPROVEM		10,457.65				10,457.65

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	88	425,553.46	0.00	425,359.07
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	41	777,647.31	0.00	777,647.31
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 00-11120	CASH CLEARING ACCOUNT	13.14
01 00-11141	INVENTORY-OFFICE SUPPLIES	1,967.90
01 00-11143	INVENTORY-GAS & OIL	11,293.31
01 00-11145	POSTAGE METER OPERATION	10,000.00
01 00-21205	SALES TAX PAYABLE	17,829.76
01 00-21244	RETIREE INSURANCE PAYABLE	3,061.35
01 00-32073	MISCELLANEOUS	2,089.17CR
01 00-32074	ARMORY RENTALS	160.00
01 01-41099	RETIREE BENEFITS	469.81
01 01-42535	SOCIAL SERVICES SUPPORT	1,000.00
01 01-42540	LEGAL SERVICES	7,000.00
01 02-42010	COMMUNICATIONS	179.32
01 02-42040	DUES & SUBSCRIPTIONS	168.18
01 02-42085	RENTAL-OFFICE EQUIP.	296.43
01 02-42125	BUSINESS EXPENSE	119.26
01 02-42130	PROFESSIONAL DEVELOPMENT	941.30
01 02-43010	OFFICE EXPENSE	73.14
01 02-43020	OPERATING EXPENSE	245.91
01 02-43210	MINOR TOOLS AND APPARATUS	7,724.42
01 03-42010	COMMUNICATIONS	268.96
01 03-42040	DUES & SUBSCRIPTIONS	232.00
01 03-42085	RENTAL-OFFICE EQUIP.	301.71
01 03-42155	EMPLOYEE TRAINING EXPENSE	1,410.18
01 03-42430	PRINTING EXPENSE	112.20
01 03-42470	PERSONNEL SERVICES	1,160.09

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** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 03-42585	DRUG TESTING	210.00
01 03-43020	OPERATING EXPENSE	153.52
01 03-43210	MINOR TOOLS AND APPARATUS	1,115.11
01 05-42010	COMMUNICATIONS	173.52
01 05-42085	RENTAL-OFFICE EQUIP.	43.36
01 05-42430	PRINTING EXPENSE	234.00
01 07-42010	COMMUNICATIONS	75.26
01 07-42060	GAS	1,192.35
01 07-42085	RENTAL-OFFICE EQUIPMENT	65.04
01 07-42180	LAUNDRY SERVICE	107.04
01 07-43010	OFFICE EXPENSE	26.82
01 07-43030	JANITOR SUPPLIES	152.47
01 07-43220	MNT-BUILDINGS	48.98
01 08-42010	COMMUNICATIONS	1,715.03
01 08-42020	POSTAGE AND FREIGHT	226.44
01 08-42040	DUES & SUBSCRIPTIONS	161.99
01 08-42050	ELECTRICITY	408.08
01 08-42060	GAS	1,138.73
01 08-42085	RENTAL-OFFICE EQUIP.	272.83
01 08-42125	BUSINESS EXPENSE	121.29
01 08-42180	LAUNDRY SERVICE	3,265.50
01 08-42530	UNCLASSIFIED PROFESSIONAL	18,750.00
01 08-43010	OFFICE EXPENSE	532.98
01 08-43020	OPERATING EXPENSE	35.00
01 08-43040	CLOTHING & LINEN	396.86
01 08-43145	COMPUTER SOFTWARE	105.81
01 08-43190	RIFLE RANGE	14,131.90
01 08-43200	MOTOR FUEL AND LUBRICANTS	66.68
01 08-43210	MINOR TOOLS AND APPARATUS	320.45
01 08-43220	MNT-BUILDINGS	300.32
01 08-43275	MNT-COMPUTER EQUIPMENT	6,368.76
01 08-43280	MNT-AUTO EQUIPMENT	7,329.32
01 08-44047	EXTERNAL VEHICLE LEASE	12,309.21
01 10-42130	PROFESSIONAL DEVELOPMENT	98.99
01 10-42520	EMPLOYEE LICENSES	87.17
01 10-44047	EXTERNAL VEHICLE LEASE	907.15
01 11-42010	COMMUNICATIONS	65.76
01 11-43020	OPERATING EXPENSE	31.48
01 11-44047	EXTERNAL VEHICLE LEASE	493.19
01 12-42010	COMMUNICATIONS	206.01
01 12-42050	ELECTRICITY	32,941.63
01 12-42060	GAS	897.69
01 12-42180	LAUNDRY SERVICE	54.40
01 12-42520	EMPLOYEE LICENSES	300.00
01 12-43020	OPERATING EXPENSE	2,248.04
01 12-43040	CLOTHING & LINEN	153.95

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 12-43210	MINOR TOOLS AND APPARATUS	12.99
01 12-43230	MNT-STS/CURBS/GUTTERS/CULVERTS	2,868.69
01 12-43280	MNT-AUTO EQUIPMENT	697.02
01 12-43300	MNT-MACHINERY	1,021.71
01 12-44047	EXTERNAL VEHICLE LEASE	27.50
01 13-42010	COMMUNICATIONS	146.16
01 13-42050	ELECTRICITY	3,900.20
01 13-42060	GAS	1,563.39
01 13-42090	RENTAL OF EQUIPMENT	214.46
01 13-42570	MISC. CONTRACT LABOR	4,583.33
01 13-43210	MINOR TOOLS AND APPARATUS	78.22
01 13-43220	MNT-BUILDINGS	49.95
01 13-43280	MNT-AUTO EQUIPMENT	829.22
01 13-44060	CLAIMS, JUDGEMENTS AND DAMAGES	31,528.99
01 13-44501	INTEREST ON LEASES	120.51
01 13-44510	PRINCIPAL RETIREMENT	3,570.37
01 14-42040	DUES & SUBSCRIPTIONS	17.95
01 14-42050	ELECTRICITY	43.05
01 14-42570	MISC. CONTRACT LABOR	3,726.00
01 14-43080	RECREATIONAL	804.46
01 14-45030	IMPROVEMENTS	4,398.16
01 15-42010	COMMUNICATIONS	33.59
01 15-42050	ELECTRICITY	91.50
01 15-42060	GAS	1,216.85
01 15-43030	JANITOR SUPPLIES	941.93
01 15-43200	MOTOR FUEL AND LUBRICANTS	1,064.15
01 15-43220	MNT-BUILDINGS	1,240.74
01 15-44047	EXTERNAL VEHICLE LEASE	428.13
01 15-45030	IMPROVEMENTS	5,988.12
01 16-42010	COMMUNICATIONS	35.87
01 16-42030	ADVERTISING	796.00
01 16-42125	BUSINESS EXPENSE	25.00
01 16-42130	PROFESSIONAL DEVELOPMENT	110.00
01 16-42155	EMPLOYEE TRAINING EXPENSE	2,617.66
01 16-43080	RECREATIONAL	100.00
01 16-44047	EXTERNAL VEHICLE LEASE	288.85
01 17-42010	COMMUNICATIONS	872.58
01 17-42050	ELECTRICITY	220.88
01 17-42060	GAS	1,234.13
01 17-42085	RENTAL-OFFICE EQUIP.	303.15
01 17-42115	RECRUITING EXPENSE	18.90
01 17-42130	PROFESSIONAL DEVELOPMENT	789.45
01 17-42155	EMPLOYEE TRAINING EXPENSE	166.10
01 17-43010	OFFICE EXPENSE	72.20
01 17-43020	OPERATING EXPENSE	722.89
01 17-43040	CLOTHING & LINEN	5,257.10

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 17-43150	MEDICAL SUPPLIES	816.39
01 17-43200	MOTOR FUEL AND LUBRICANTS	271.64
01 17-43210	MINOR TOOLS AND APPARATUS	1,412.76
01 17-43220	MNT-BUILDINGS	482.67
01 17-43280	MNT-AUTO EQUIPMENT	1,077.54
01 17-43430	MNT-OTHER EQUIPMENT	3,355.00
01 17-44047	EXTERNAL VEHICLE LEASE	636.11
01 18-42010	COMMUNICATIONS	191.32
01 18-42085	RENTAL-OFFICE EQUIP.	48.53
01 18-42130	PROFESSIONAL DEVELOPMENT	620.00
01 18-42500	FILING & RECORDING	100.00
01 18-42520	EMPLOYEE LICENSES	75.00
01 18-43010	OFFICE EXPENSE	15.87
01 18-43020	OPERATING EXPENSE	31.48
01 18-43040	CLOTHING & LINEN	309.92
01 18-43210	MINOR TOOLS AND APPARATUS	1,331.09
01 18-43280	MNT-AUTO EQUIPMENT	20.00
01 18-44047	EXTERNAL VEHICLE LEASE	582.26
01 19-42010	COMMUNICATIONS	425.41
01 19-42020	POSTAGE AND FREIGHT	53.50
01 19-42050	ELECTRICITY	21.75
01 19-42060	GAS	2,449.31
01 19-42085	RENTAL-OFFICE EQUIP.	193.10
01 19-43010	OFFICE EXPENSE	24.65
01 19-43020	OPERATING EXPENSE	97.03
01 19-43030	JANITOR SUPPLIES	206.46
01 19-43110	SHELTERED ANIMAL MAINTENANCE	3,144.24
01 19-43154	VETERINARY SERVICES	34.00
01 19-43210	MINOR TOOLS AND APPARATUS	630.62
01 19-43220	MNT-BUILDINGS	5,337.46
01 20-42010	COMMUNICATIONS	209.32
01 20-42470	PERSONNEL SERVICES	32.90
01 20-43010	OFFICE EXPENSE	153.74
01 20-43040	CLOTHING & LINEN	67.24
01 20-43210	MINOR TOOLS AND APPARATUS	106.92
01 20-44040	INSURANCE & BONDS	29.90
01 26-42010	COMMUNICATIONS	292.76
01 26-43020	OPERATING EXPENSE	193.30
01 26-43145	COMPUTER SOFTWARE	840.00
01 26-43210	MINOR TOOLS AND APPARATUS	1,021.20
01 26-44047	EXTERNAL LEASE	611.63
01 41-42010	COMMUNICATIONS	754.51
01 41-42155	EMPLOYEE TRAINING EXPENSE	447.00
01 41-43145	COMPUTER SOFTWARE	958.80
01 41-43275	MNT-COMPUTER EQUIPMENT	65,581.58
01 41-43280	MNT-AUTO EQUIPMENT	7.00

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 45-43280	MNT-AUTO EQUIPMENT	33.50
01 45-44047	EXTERNAL VEHICLE LEASE	1,946.36
01 48-42085	RENTAL-OFFICE EQUIP.	47.21
01 48-43010	OFFICE EXPENSE	25.80
01 48-43020	OPERATING EXPENSE	21.03CR
01 48-43040	CLOTHING & LINEN	220.95
01 48-43200	MOTOR FUEL AND LUBRICANTS	3,108.17
01 48-43210	MINOR TOOLS AND APPARATUS	259.75
01 48-43280	MNT-AUTO EQUIPMENT	15,790.25
01 48-44047	EXTERNAL VEHICLE LEASE	995.33
	*** FUND TOTAL ***	376,526.61
14 00-21234	VISION INS PAYABLE	1,798.08
14 00-21235	T.M.R.S. PAYABLE	204,136.09
14 00-21237	COMPANY PD. BENEFIT PAY	140,241.66
14 00-21249	LTD & LIFE INS. PAYABLE	9,856.83
	*** FUND TOTAL ***	356,032.66
21 00-32074	AUDITORIUM RENTALS	10.00
21 21-42010	COMMUNICATIONS	123.29
21 21-42030	ADVERTISING	15,711.71
21 21-42050	ELECTRICITY	1,816.17
21 21-42060	GAS	2,842.03
21 21-42085	RENTAL-OFFICE EQUIP.	63.79
21 21-42180	LAUNDRY SERVICE	277.33
21 21-43010	OFFICE EXPENSE	264.58
21 21-43020	OPERATING EXPENSE	220.94
21 21-43030	JANITOR SUPPLIES	179.45
21 21-43210	MINOR TOOLS AND APPARATUS	1,360.64
21 21-43220	MNT-BUILDINGS	1,528.15
21 21-44070	OTHER AGENCIES	2,000.00
21 21-45030	IMPROVEMENTS	1,150.00
	*** FUND TOTAL ***	27,548.08
25 25-42010	COMMUNICATIONS	327.90
25 25-42020	POSTAGE AND FREIGHT	175.60
25 25-42050	ELECTRICITY	623.44
25 25-42060	GAS	2,027.79
25 25-42085	RENTAL- OFFICE EQUIPMENT	424.02
25 25-43020	OPERATING EXPENSE	30.00
25 25-43030	JANITOR SUPPLIES	50.63
25 25-43120	BOOKS	417.00
25 25-43220	MNT-BUILDINGS	177.57
25 25-43280	MNT-AUTO EQUIPMENT	165.73
	*** FUND TOTAL ***	4,419.68

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** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
31 00-21209	TRRA PAYABLE	275.00
31 32-42010	COMMUNICATIONS	239.08
31 32-42085	RENTAL-OFFICE EQUIP.	61.21
31 32-42430	PRINTING EXPENSE	2,797.56
31 32-43010	OFFICE EXPENSE	63.47
31 32-43210	MINOR TOOLS AND APPARATUS	1,223.10
31 32-43275	MNT-COMPUTER EQUIPMENT	48,516.45
31 32-44047	EXTERNAL VEHICLE LEASE	2,301.31
31 33-42010	COMMUNICATIONS	155.66
31 33-42046	WATER & WASTEWATER TESTNG	1,637.00
31 33-42050	ELECTRICITY	20,235.62
31 33-42060	GAS	1,057.49
31 33-43050	CHEMICALS	16,149.16
31 33-44090	CRMWA - OPERATION & MAINT	48,277.00
31 33-44095	CRMWA - VARIABLE COST	409.64
31 33-44500	INTEREST & FISCAL CHARGES	7,418.41
31 33-44510	PRINCIPAL RETIREMENT	49,124.38
31 34-42010	COMMUNICATIONS	124.34
31 34-42040	DUES & SUBSCRIPTIONS	14.99CR
31 34-42050	ELECTRICITY	714.41
31 34-42060	GAS	2,087.55
31 34-42570	MISC. CONTRACT LABOR	247.50
31 34-43020	OPERATING EXPENSE	163.01
31 34-43040	CLOTHING & LINEN	1,362.84
31 34-43200	MOTOR FUEL AND LUBRICANTS	149.98
31 34-43210	MINOR TOOLS AND APPARATUS	1,258.57
31 34-43220	MNT-BUILDINGS	110.60CR
31 34-43250	MNT-IMPROVEMENTS	8,419.69
31 34-43275	MNT-COMPUTER EQUIPMENT	14,678.70
31 34-43280	MNT-AUTO EQUIPMENT	493.93
31 34-43300	MNT-MACHINERY	1,630.48
31 34-43450	MNT-WATER METERS & BOXES	2,588.70
31 34-44060	CLAIMS, JUDGEMENTS AND DAMAGES	376.00
31 35-42010	COMMUNICATIONS	112.56
31 35-42050	ELECTRICITY	1,026.24
31 35-42060	GAS	2,347.91
31 35-42125	BUSINESS EXPENSE	384.00
31 35-42155	EMPLOYEE TRAINING EXPENSE	395.00
31 35-42570	MISC. CONTRACT LABOR	600.00
31 35-43010	OFFICE EXPENSE	178.00
31 35-43020	OPERATING EXPENSE	590.59CR
31 35-43040	CLOTHING & LINEN	464.21
31 35-43210	MINOR TOOLS AND APPARATUS	2,394.45
31 35-43220	MNT-BUILDINGS	127.95CR
31 35-43250	MNT-IMPROVEMENTS	470.80
31 35-43280	MNT-AUTO EQUIPMENT	57.04

VENDOR SET: 01 CITY OF PAMPA
 BANK: 02R FIRSTBANK SOUTHWEST
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** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
31 35-43300	MNT-MACHINERY	42,045.21
31 35-44047	EXTERNAL VEHICLE LEASE	740.03
31 36-42010	COMMUNICATIONS	179.66
31 36-42050	ELECTRICITY	14,721.61
31 36-43050	CHEMICALS	11,246.83
31 36-45030	IMPROVEMENTS	35,772.93
	*** FUND TOTAL ***	346,529.59
32 16-42010	COMMUNICATIONS	191.44
32 16-42050	ELECTRICITY	189.83
	*** FUND TOTAL ***	381.27
38 38-42010	COMMUNICATIONS	341.13
38 38-42045	PERMIT FEES	204.76
38 38-42050	ELECTRICITY	793.10
38 38-42085	RENTAL-OFFICE EQUIP.	90.31
38 38-42575	DEMOLITION	14,140.54
38 38-43010	OFFICE EXPENSE	46.47
38 38-43020	OPERATING EXPENSE	502.08
38 38-43030	JANITOR SUPPLIES	320.62
38 38-43040	CLOTHING & LINEN	100.00
38 38-43200	MOTOR FUEL AND LUBRICANTS	11,082.25
38 38-43210	MINOR TOOLS AND APPARATUS	510.39
38 38-43280	MNT-AUTO EQUIPMENT	2,795.71
38 38-43300	MNT-MACHINERY	25,780.06
38 38-43340	MNT-COMMUNICATIONS EQUIP	100.00
38 38-44047	EXTERNAL VEHICLE LEASE	293.67
38 38-44060	CLAIMS, JUDGEMENTS AND DAMAGES	6,000.00
	*** FUND TOTAL ***	63,101.09
39 00-21205	SALES TAX PAYABLE	378.36
39 00-32073	MISCELLANEOUS	1.87CR
39 39-42010	COMMUNICATIONS	191.24
39 39-42040	DUES & SUBSCRIPTIONS	150.00
39 39-42050	ELECTRICITY	1,308.02
39 39-42180	LAUNDRY SERVICE	68.12
39 39-43020	OPERATING EXPENSE	88.75
39 39-43030	JANITOR SUPPLIES	305.30
39 39-43045	CUSTOMER MERCHANDISE	919.14
39 39-43160	CONCESSIONS	193.27
39 39-43200	MOTOR FUEL AND LUBRICANTS	1,404.00
39 39-43210	MINOR TOOLS AND APPARATUS	76.96
39 39-43220	MNT-BUILDINGS	41.99
39 39-43300	MNT-MACHINERY	3,493.07
39 39-43410	MNT-UNDERGROUND SPRINKLER	442.90
39 39-45060	MACHINERY & EQUIPMENT	14,245.15
	*** FUND TOTAL ***	23,304.40

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
62 55-42590	ADMIN FEES-DENTAL	605.00
62 55-44320	CLAIMS PAID - HEALTH BENE	4,558.00
	*** FUND TOTAL ***	5,163.00

VENDOR SET: 01	BANK: 02R	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			133	1,203,006.38	0.00	1,203,006.38








VENDOR SET: 14 CITY OF PAMPA
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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50004	TEXAS MUNICIPAL RETIREMEN							
I-TMR2/2/24PY	T.M.R.S.	D	2/02/2024			005333		
01 02-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,501.13				
01 03-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		3,344.31				
01 05-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,154.77				
01 08-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		17,024.99				
01 10-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		714.97				
01 11-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,418.60				
01 12-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		5,251.30				
01 13-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,000.83				
01 14-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		411.90				
01 15-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		457.11				
01 16-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,694.93				
01 17-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		14,030.71				
01 18-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,424.63				
01 19-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,356.26				
01 20-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		4,680.55				
01 26-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		687.58				
01 41-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,030.53				
01 48-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,937.00				
14 00-21235	T.M.R.S. PAYABLE	T.M.R.S.		26,540.47				
21 21-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		503.39				
25 25-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,749.32				
31 32-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,646.46				
31 34-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		3,066.95				
31 35-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,463.31				
38 28-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		829.11				
38 38-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,304.06				
39 39-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,102.89				105,328.06

50005	CITY OF PAMPA - PAYROLL F							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
I-02/02/2024PAYROLL	CITY OF PAMPA - PAYROLL F		D 2/02/2024			005334		
01 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	311,096.52				
14 00-11119	DUE FROM OTHER FUNDS		CITY OF PAMPA - PAYR	385,294.42CR				
14 00-11103	CASH IN BANK-FIRSTBANK		CITY OF PAMPA - PAYR	254,700.93				
21 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	4,466.48				
25 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	9,122.27				
31 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	39,300.87				
38 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	15,026.80				
39 00-21300	DUE TO PAYROLL FUND		CITY OF PAMPA - PAYR	6,281.48				254,605.35

VENDOR SET: 14 CITY OF PAMPA
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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50018	FIRSTBANK SOUTHWEST	CONT						
I-T3	2/2/24PY		D 2/02/2024			005336		
25	25-41080		FICA W/H	544.06				
31	32-41080		SOCIAL SECURITY TAX EXPENSE	780.04				
31	34-41080		SOCIAL SECURITY TAX EXPENSE	866.94				
31	35-41080		SOCIAL SECURITY TAX EXPENSE	699.60				
38	28-41080		SOCIAL SECURITY TAX EXPENSE	241.66				
38	38-41080		SOCIAL SECURITY TAX EXPENSE	666.36				
39	39-41080		SOCIAL SECURITY TAX EXPENSE	376.89				
I-T4	2/2/24PY		D 2/02/2024			005336		
01	02-41075		MEDICARE W/H	172.98				
01	03-41075		MEDICARE TAX EXPENSE	221.00				
01	05-41075		MEDICARE TAX EXPENSE	76.65				
01	08-41075		MEDICARE TAX EXPENSE	1,117.02				
01	10-41075		MEDICARE TAX EXPENSE	48.93				
01	11-41075		MEDICARE TAX EXPENSE	98.00				
01	12-41075		MEDICARE TAX EXPENSE	354.35				
01	13-41075		MEDICARE TAX EXPENSE	134.06				
01	14-41075		MEDICARE TAX EXPENSE	29.00				
01	15-41075		MEDICARE TAX EXPENSE	54.16				
01	16-41075		MEDICARE TAX EXPENSE	114.07				
01	17-41075		MEDICARE TAX EXPENSE	937.57				
01	18-41075		MEDICARE TAX EXPENSE	158.63				
01	19-41075		MEDICARE TAX EXPENSE	168.19				
01	20-41075		MEDICARE TAX EXPENSE	303.64				
01	26-41075		MEDICARE TAX EXPENSE	40.90				
01	41-41075		MEDICARE TAX EXPENSE	70.43				
01	48-41075		MEDICARE TAX EXPENSE	190.20				
14	00-21232		MEDICARE PAYABLE	5,328.34				
21	21-41075		MEDICARE TAX EXPENSE	62.02				
25	25-41075		MEDICARE TAX EXPENSE	127.24				
31	32-41075		MEDICARE TAX EXPENSE	182.42				
31	34-41075		MEDICARE TAX EXPENSE	202.76				
31	35-41075		MEDICARE TAX EXPENSE	163.62				
38	28-41075		MEDICARE TAX EXPENSE	56.51				
38	38-41075		MEDICARE TAX EXPENSE	155.84				
39	39-41075		MEDICARE TAX EXPENSE	88.15				87,210.90

VENDOR SET: 14 CITY OF PAMPA
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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50057	TXCSDU							
I-CS82/2/24PY	CHILS SUPPORT - B MASSEY	D	2/02/2024			005339		
14 00-21233	MISCELLANEOUS PAYABLE	CHILS SUPPORT - B MA		225.82				225.82
51008	CITY OF PAMPA - BCBS							
I-BC 2/2/24PY	BCBS MEDICAL INSURANCE PAYROLL	D	2/02/2024			005340		
01 02-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
01 03-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.96				
01 05-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58				
01 08-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		10,316.62				
01 10-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
01 11-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58				
01 12-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		3,174.34				
01 13-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95				
01 14-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
01 15-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
01 16-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58				
01 17-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		9,523.00				
01 18-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,635.20				
01 19-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95				
01 20-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		3,571.14				
01 26-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.80				
01 41-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
01 48-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		2,777.54				
14 00-21229	MEDICAL INSURANCE PAYABLE	BCBS MEDICAL INSURAN		12,015.48				
21 21-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79				
25 25-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,587.16				
31 32-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95				
31 34-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,587.17				
31 35-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,190.37				
38 28-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,190.37				
38 38-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		2,380.74				
39 39-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58				
I-BCH2/2/24PY	BCBS MEDICAL INSURANCE PAYROLL	D	2/02/2024			005340		
01 02-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 03-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 08-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 13-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 19-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 20-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 41-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
01 48-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
14 00-21229	MEDICAL INSURANCE PAYABLE	BCBS MEDICAL INSURAN		137.74				
31 32-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				
31 34-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				
31 35-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				69,919.34

VENDOR SET: 14 CITY OF PAMPA
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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51016	CITY OF PAMPA - DTL							
I-DEA2/2/24PY	DENTAL AFTER TAX	D	2/02/2024			005341		
14 00-21227	DENTAL BENEFITS PAYABLE	DENTAL AFTER TAX		40.00				
I-DEN2/2/24PY	DENTAL CONTRIBUTIONS - PRETAX	D	2/02/2024			005341		
14 00-21227	DENTAL BENEFITS PAYABLE	DENTAL CONTRIBUTIONS		3,435.00				3,475.00
51044	CITY OF PAMPA							
I-AGP2/2/24PY	ANNUAL GOLF PASSES	D	2/02/2024			005342		
14 00-11120	CASH CLEARING ACCOUNT	ANNUAL GOLF PASSES		87.50				87.50
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
51099	MUTUAL OF OMAHA							
I-AEC2/2/24PY	ACCIDENTAL E/C	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/C		148.95				
I-AEF2/2/24PY	ACCIDENTAL E/F	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/F		303.10				
I-AEO2/2/24PY	ACCIDENTAL E/O	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/O		323.97				
I-AES2/2/24PY	ACCIDENTAL E/S	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/S		132.60				
I-HEC2/2/24PY	HOSP INDEMNITY E/C	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/C		66.00				
I-HF 2/2/24PY	HOSP INDEMNITY E/F	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/F		175.00				
I-HI 2/2/24PY	HOSP INDEMNITY E/O	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/O		130.00				
I-HS 2/2/24PY	HOSP INDEMNITY E/S	D	2/02/2024			005345		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/S		165.00				
I-L652/2/24PY	CITY PAID LIFE 65-69	D	2/02/2024			005345		
01 08-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE 65-69		0.63				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE 65-69		0.63				
I-LAD2/2/24PY	LIFE SUPPLEMENTAL A D & D	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE	LIFE SUPPLEMENTAL A		140.25				
I-LC 2/2/24PY	CITY PAID LIFE	D	2/02/2024			005345		
01 02-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		3.15				
01 03-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 05-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 08-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		29.40				
01 10-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 11-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 12-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		8.40				

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51099	MUTUAL OF OMAHA	CONT						
I-LC 2/2/24PY	CITY PAID LIFE	D	2/02/2024			005345		
01 13-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 14-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 15-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 16-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		26.25				
01 18-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		5.25				
01 19-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 20-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		11.55				
01 26-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 41-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 48-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		8.40				
21 21-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
25 25-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		4.20				
31 32-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		8.40				
31 34-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
31 35-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		5.25				
38 28-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		3.15				
38 38-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
39 39-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
I-LS 2/2/24PY	SHORT TERM DISABLITTY	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE	SHORT TERM DISABLITI		573.41				
I-LSA2/2/24PY	LIFE SUPPL > 50,0000	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE	LIFE SUPPL > 50,0000		701.30				
I-LSP2/2/24PY	SUPPLEMENTAL LIFE PRE-TAX	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE	SUPPLEMENTAL LIFE PRE		393.20				
I-LT 2/2/24PY	LONG TERM DISABILITY	D	2/02/2024			005345		
01 02-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		34.49				
01 03-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		58.33				
01 05-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		18.53				
01 08-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		235.05				
01 10-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		11.87				
01 11-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		24.26				
01 12-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		53.46				
01 13-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		33.54				
01 14-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		7.06				
01 15-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		8.24				
01 16-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		26.20				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		181.27				
01 18-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		41.83				
01 19-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		37.55				
01 20-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		71.65				
01 26-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		11.95				
01 41-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		18.10				
01 48-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		49.51				
21 21-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		8.65				
25 25-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		31.03				

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51099	MUTUAL OF OMAHA CONT							
I-LT 2/2/24PY	LONG TERM DISABILITY	D	2/02/2024			005345		
31 32-41085	LTD, AD&D, & LIFE INSURANCE			44.22				
31 34-41085	LTD, AD&D, & LIFE INSURANCE			35.18				
31 35-41085	LTD, AD&D, & LIFE INSURANCE			38.06				
38 28-41085	LTD, AD&D, & LIFE INSURANCE			14.64				
38 38-41085	LTD, AD&D, & LIFE INSURANCE			38.00				
39 39-41085	LTD, AD&D, & LIFE INSURANCE			20.12				
I-VCI2/2/24PY	CRITICAL ILLNESS	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE			342.87				
I-VCS2/2/24PY	CRITICAL ILLNESS SPOUSE	D	2/02/2024			005345		
14 00-21249	LTD & LIFE INS. PAYABLE			150.73				5,061.08
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
51116	BCBSTX/VISION							
I-BCV2/2/24PY	VISION PRE TAX	D	2/02/2024			005348		
14 00-21234	VISION INS PAYABLE			899.43				899.43
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]
50004	TEXAS MUNICIPAL RETIREMEN							
I-TMR2/16/24PY	T.M.R.S.	D	2/16/2024			005372		
01 02-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,532.30				
01 03-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		3,408.98				
01 05-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,164.12				
01 08-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		16,314.82				
01 10-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		724.32				
01 11-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,438.55				
01 12-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		3,162.11				
01 13-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,096.06				
01 14-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		418.14				
01 15-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		467.09				
01 16-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,723.62				
01 17-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		13,496.62				
01 18-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,485.73				
01 19-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,242.42				
01 20-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		3,818.35				
01 26-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		687.58				
01 41-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,052.35				

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50004	TEXAS MUNICIPAL RETIRECONT							
I-TMR2/16/24PY	T.M.R.S.	D	2/16/2024			005372		
01 48-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,881.13				
14 00-21235	T.M.R.S. PAYABLE	T.M.R.S.		25,089.03				
21 21-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		510.87				
25 25-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,758.67				
31 32-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,634.30				
31 34-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,908.51				
31 35-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,352.95				
38 28-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		815.74				
38 38-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		2,271.26				
39 39-41070	TEXAS MUNICIPAL RETIREMENT	T.M.R.S.		1,112.24				99,567.86
50005	CITY OF PAMPA - PAYROLL F							
I-12/16/2024 PAYROLL	CITY OF PAMPA - PAYROLL F	D	2/16/2024			005373		
01 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		291,783.63				
14 00-11119	DUE FROM OTHER FUNDS	CITY OF PAMPA - PAYR		364,493.15CR				
14 00-11103	CASH IN BANK-FIRSTBANK	CITY OF PAMPA - PAYR		239,891.27				
21 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		4,058.98				
25 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		9,233.27				
31 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		37,436.19				
38 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		14,810.60				
39 00-21300	DUE TO PAYROLL FUND	CITY OF PAMPA - PAYR		7,170.48				239,891.27
50008	EMPOWER RETIREMENT, LLC							
I-HAR2/16/24PY	HARTFORD DEF	D	2/16/2024			005374		
14 00-21226	HARTFORD DEFERED PAYABLE	HARTFORD DEF		660.00				660.00
50018	FIRSTBANK SOUTHWEST							
I-T1 2/16/24PY	FEDERAL W/H	D	2/16/2024			005375		
14 00-21241	FEDERAL W/HOLD. PAYABLE	FEDERAL W/H		26,769.82				
I-T3 2/16/24PY	FICA W/H	D	2/16/2024			005375		
01 01-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		6.20				
01 02-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		748.91				
01 03-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		957.41				
01 05-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		330.49				
01 08-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		4,564.29				
01 10-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		212.02				
01 11-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		429.65				
01 12-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		891.80				
01 13-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		601.64				
01 14-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		129.90				
01 15-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		240.85				
01 16-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		496.28				
01 17-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		3,837.35				
01 18-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		677.41				
01 19-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		691.42				
01 20-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H		1,053.90				

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50018	FIRSTBANK SOUTHWEST	CONT						
I-T3	2/16/24PY	FICA W/H	D 2/16/2024			005375		
01	26-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	174.87				
01	41-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	307.64				
01	48-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	796.59				
14	00-21242	F.I.C.A. PAYABLE	FICA W/H	21,527.97				
21	21-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	239.40				
25	25-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	550.95				
31	32-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	776.41				
31	34-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	819.66				
31	35-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	666.67				
38	28-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	237.67				
38	38-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	656.58				
39	39-41080	SOCIAL SECURITY TAX EXPENSE	FICA W/H	432.01				
I-T4	2/16/24PY	MEDICARE W/H	D 2/16/2024			005375		
01	01-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	1.45				
01	02-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	175.15				
01	03-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	223.92				
01	05-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	77.30				
01	08-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	1,067.43				
01	10-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	49.58				
01	11-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	100.48				
01	12-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	208.58				
01	13-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	140.70				
01	14-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	30.38				
01	15-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	56.33				
01	16-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	116.06				
01	17-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	897.45				
01	18-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	158.43				
01	19-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	161.70				
01	20-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	246.48				
01	26-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	40.90				
01	41-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	71.95				
01	48-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	186.30				
14	00-21232	MEDICARE PAYABLE	MEDICARE W/H	5,034.76				
21	21-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	55.98				
25	25-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	128.85				
31	32-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	181.57				
31	34-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	191.69				
31	35-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	155.91				
38	28-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	55.58				
38	38-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	153.55				
39	39-41075	MEDICARE TAX EXPENSE	MEDICARE W/H	101.06				79,895.28

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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

51008

CITY OF PAMPA - BCBS								
I-BC	2/16/24PY	BCBS MEDICAL INSURANCE PAYROLL	D	2/16/2024			005379	
01	02-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
01	03-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.96			
01	05-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58			
01	08-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		10,316.62			
01	10-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
01	11-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58			
01	12-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		3,174.34			
01	13-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95			
01	14-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
01	15-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
01	16-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58			
01	17-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		9,919.80			
01	18-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.96			
01	19-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95			
01	20-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		3,174.35			
01	26-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.80			
01	41-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
01	48-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		2,777.54			
14	00-21229	MEDICAL INSURANCE PAYABLE	BCBS MEDICAL INSURAN		12,366.29			
21	21-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		396.79			
25	25-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,587.16			
31	32-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,983.95			
31	34-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,587.17			
31	35-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,190.37			
38	28-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		1,190.37			
38	38-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		2,380.74			
39	39-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		793.58			
I-BCH2	2/16/24PY	BCBS MEDICAL INSURANCE PAYROLL	D	2/16/2024			005379	
01	02-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			
01	03-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			
01	08-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			
01	13-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			
01	19-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			
01	41-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20			

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51008	CITY OF PAMPA - BCBS CONT							
I-BCH2/16/24PY	BCBS MEDICAL INSURANCE PAYROLL	D	2/16/2024			005379		
01 48-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		353.20				
14 00-21229	MEDICAL INSURANCE PAYABLE	BCBS MEDICAL INSURAN		137.74				
31 32-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				
31 34-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				
31 35-41090	HEALTH INSURANCE	BCBS MEDICAL INSURAN		706.40				70,265.72
51016	CITY OF PAMPA - DTL							
I-DC 2/16/24PY	CITY DENTAL CONTRIBUTION	D	2/16/2024			005380		
01 02-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		36.00				
01 03-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		72.00				
01 05-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		24.00				
01 08-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		384.00				
01 10-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		12.00				
01 11-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		24.00				
01 12-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		120.00				
01 13-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		72.00				
01 14-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		12.00				
01 15-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		12.00				
01 16-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		24.00				
01 17-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		324.00				
01 18-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		60.00				
01 19-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		84.00				
01 20-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		132.00				
01 26-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		12.00				
01 41-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		24.00				
01 48-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		96.00				
21 21-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		12.00				
25 25-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		48.00				
31 32-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		96.00				
31 34-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		108.00				
31 35-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		72.00				
38 28-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		36.00				
38 38-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		72.00				
39 39-41097	DENTAL INSURANCE	CITY DENTAL CONTRIBU		36.00				
I-DEA2/16/24PY	DENTAL AFTER TAX	D	2/16/2024			005380		
14 00-21227	DENTAL BENEFITS PAYABLE	DENTAL AFTER TAX		40.00				
I-DEN2/16/24PY	DENTAL CONTRIBUTIONS - PRETAX	D	2/16/2024			005380		
14 00-21227	DENTAL BENEFITS PAYABLE	DENTAL CONTRIBUTIONS		3,410.00				5,454.00
51044	CITY OF PAMPA							
I-AGP2/16/24PY	ANNUAL GOLF PASSES	D	2/16/2024			005381		
14 00-11120	CASH CLEARING ACCOUNT	ANNUAL GOLF PASSES		87.50				87.50

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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
51099	MUTUAL OF OMAHA							
I-AEC2/16/24PY	ACCIDENTAL E/C	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/C		132.40				
I-AEF2/16/24PY	ACCIDENTAL E/F	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/F		303.10				
I-AEO2/16/24PY	ACCIDENTAL E/O	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/O		323.97				
I-AES2/16/24PY	ACCIDENTAL E/S	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	ACCIDENTAL E/S		132.60				
I-HEC2/16/24PY	HOSP INDEMNITY E/C	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/C		66.00				
I-HF 2/16/24PY	HOSP INDEMNITY E/F	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/F		175.00				
I-HI 2/16/24PY	HOSP INDEMNITY E/O	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/O		240.00				
I-HS 2/16/24PY	HOSP INDEMNITY E/S	D	2/16/2024			005384		
14 00-21246	VOLUNTARY INSURANCE	HOSP INDEMNITY E/S		165.00				
I-L652/16/24PY	CITY PAID LIFE 65-69	D	2/16/2024			005384		
01 08-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE 65-69		0.63				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE 65-69		0.63				
I-LAD2/16/24PY	LIFE SUPPLEMENTAL A D & D	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	LIFE SUPPLEMENTAL A		137.55				
I-LC 2/16/24PY	CITY PAID LIFE	D	2/16/2024			005384		
01 02-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		3.15				
01 03-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 05-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 08-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		29.40				
01 10-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 11-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 12-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		8.40				
01 13-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 14-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 15-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 16-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		26.25				
01 18-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		5.25				
01 19-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
01 20-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		9.45				
01 26-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
01 41-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				

VENDOR SET: 14 CITY OF PAMPA
BANK: 02R FIRSTBANK SOUTHWEST
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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51099	MUTUAL OF OMAHA	CONT						
I-LC 2/16/24PY	CITY PAID LIFE	D	2/16/2024			005384		
01 48-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		8.40				
21 21-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		1.05				
25 25-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		4.20				
31 32-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		7.35				
31 34-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
31 35-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		5.25				
38 28-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		3.15				
38 38-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		6.30				
39 39-41085	LTD, AD&D, & LIFE INSURANCE	CITY PAID LIFE		2.10				
I-LS 2/16/24PY	SHORT TERM DISABLITY	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	SHORT TERM DISABLITI		575.45				
I-LSA2/16/24PY	LIFE SUPPL > 50,0000	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	LIFE SUPPL > 50,0000		633.70				
I-LSP2/16/24PY	SUPPLEMENTAL LIFE PRE-TAX	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	SUPPLEMENTAL LIFE PRE		391.60				
I-LT 2/16/24PY	LONG TERM DISABILITY	D	2/16/2024			005384		
01 02-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		34.49				
01 03-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		59.61				
01 05-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		18.53				
01 08-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		238.25				
01 10-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		11.87				
01 11-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		24.26				
01 12-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		53.46				
01 13-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		33.54				
01 14-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		7.06				
01 15-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		8.24				
01 16-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		26.20				
01 17-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		181.27				
01 18-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		41.83				
01 19-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		37.55				
01 20-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		60.65				
01 26-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		11.95				
01 41-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		18.10				
01 48-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		49.51				
21 21-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		8.65				
25 25-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		31.03				
31 32-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		44.22				
31 34-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		35.18				
31 35-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		38.06				
38 28-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		14.64				
38 38-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		38.00				
39 39-41085	LTD, AD&D, & LIFE INSURANCE	LONG TERM DISABILITY		20.12				
I-VC12/16/24PY	CRITICAL ILLNESS	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	CRITICAL ILLNESS		340.57				
I-VCS2/16/24PY	CRITICAL ILLNESS SPOUSE	D	2/16/2024			005384		
14 00-21249	LTD & LIFE INS. PAYABLE	CRITICAL ILLNESS SPO		149.58				5,071.55

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
51000	PAMPA FIREFIGHTER'S ASSOCIATIO ASSOCIATION DUES 14 00-21233 MISCELLANEOUS PAYABLE	R	2/01/2024	445.94		222738		445.94
51004	PAMPA MUNICIPAL CR. UN. CREDIT UNION 14 00-21225 CREDIT UNION PAYABLE	R	2/01/2024	21,057.53		222739		21,057.53
51005	PAMPA UNITED WAY UNITED FUND 14 00-21236 UNITED FUND PAYABLE	R	2/01/2024	183.63		222740		183.63
51006	PAMPA YOUTH CENTER YOUTH CENTER 14 00-21238 YOUTH CENTER PAYABLE	R	2/01/2024	432.50		222741		432.50
51045	PAMPA MUNICIPAL CR. UN. EMPLOYEE CLUB FUND 14 00-21225 CREDIT UNION PAYABLE	R	2/01/2024	214.00		222742		214.00
51097	BRANDON FITNESS (TEXAS) INC ANYTIME FITNESS I-ANY2/2/24PY	V	2/01/2024			222743		167.00
51102	EDWARD JONES-KS ROTH IRA 14 00-21251 EDWARD JONES PAYABLE	R	2/01/2024	250.00		222744		250.00
NYL	NEW YORK LIFE INSURANCE COMPAN NEW YORK LIFE PREMIUMS 14 00-21247 PRE-PAID LEGAL PAYABLE	R	2/01/2024	393.24		222746		393.24
50131	EDWARD JONES ROTH IRA 14 00-21251 EDWARD JONES PAYABLE	R	2/08/2024	50.00	Reissue	222759		50.00
51097	BRANDON FITNESS (TEXAS) INC ANYTIME FITNESS I-ANY7/21/23PY	V	2/08/2024		Reissue	222760		
50025	PRE-PAID LEGAL SERVICES I PRE-PAID LEGAL FEES 14 00-21247 PRE-PAID LEGAL PAYABLE	R	2/15/2024	121.14		222796		121.14

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50131	EDWARD JONES I-EDJ2/16/24PY 14 00-21251	R	2/15/2024			222797		
	ROTH IRA							
	EDWARD JONES PAYABLE	ROTH IRA		50.00				50.00
51000	PAMPA FIREFIGHTER'S ASSOCIATIO ASSOCIATION DUES I-PFA2/16/24PY 14 00-21233	R	2/15/2024			222798		
	MISCELLANEOUS PAYABLE	ASSOCIATION DUES		445.94				445.94
51004	PAMPA MUNICIPAL CR. UN. CREDIT UNION I-CU 2/16/24PY 14 00-21225	R	2/15/2024			222799		
	CREDIT UNION PAYABLE	CREDIT UNION		20,786.53				20,786.53
51005	PAMPA UNITED WAY UNITED FUND I-UF 2/16/24PY 14 00-21236	R	2/15/2024			222800		
	UNITED FUND PAYABLE	UNITED FUND		183.63				183.63
51006	PAMPA YOUTH CENTER YOUTH CENTER I-YC 2/16/24PY 14 00-21238	R	2/15/2024			222801		
	YOUTH CENTER PAYABLE	YOUTH CENTER		412.50				412.50
51045	PAMPA MUNICIPAL CR. UN. EMPLOYEE CLUB FUND I-EMP2/16/24PY 14 00-21225	R	2/15/2024			222802		
	CREDIT UNION PAYABLE	EMPLOYEE CLUB FUND		208.00				208.00
51097	BRANDON FITNESS (TEXAS) INC ANYTIME FITNESS I-ANY2/16/24PY	V	2/15/2024			222803		
								148.00
51102	EDWARD JONES-KS ROTH IRA I-EDK2/16/24PY 14 00-21251	R	2/15/2024			222804		
	EDWARD JONES PAYABLE	ROTH IRA		250.00				250.00
NYL	NEW YORK LIFE INSURANCE COMPAN NEW YORK LIFE PREMIUMS I-NYL2/16/24PY 14 00-21247	R	2/15/2024			222806		
	PRE-PAID LEGAL PAYABLE	NEW YORK LIFE PREMIU		393.24				393.24
50025	PRE-PAID LEGAL SERVICES I PRE-PAID LEGAL FEES I-PPL3/1/24PY 14 00-21247	R	2/29/2024			222843		
	PRE-PAID LEGAL PAYABLE	PRE-PAID LEGAL FEES		121.14				121.14

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
50131	EDWARD JONES							
I-EDJ3/1/24PY	ROTH IRA	R	2/29/2024			222844		
14 00-21251	EDWARD JONES PAYABLE	ROTH IRA		50.00				50.00
51000	PAMPA FIREFIGHTER'S ASSOCIATIO							
I-PFA3/1/24PY	ASSOCIATION DUES	R	2/29/2024			222845		
14 00-21233	MISCELLANEOUS PAYABLE	ASSOCIATION DUES		425.67				425.67
51004	PAMPA MUNICIPAL CR. UN.							
I-CU 3/1/24PY	CREDIT UNION	R	2/29/2024			222846		
14 00-21225	CREDIT UNION PAYABLE	CREDIT UNION		20,756.26				20,756.26
51005	PAMPA UNITED WAY							
I-UF 3/1/24PY	UNITED FUND	R	2/29/2024			222847		
14 00-21236	UNITED FUND PAYABLE	UNITED FUND		183.63				183.63
51006	PAMPA YOUTH CENTER							
I-YC 3/1/24PY	YOUTH CENTER	R	2/29/2024			222848		
14 00-21238	YOUTH CENTER PAYABLE	YOUTH CENTER		380.00				380.00
51045	PAMPA MUNICIPAL CR. UN.							
I-EMP3/1/24PY	EMPLOYEE CLUB FUND	R	2/29/2024			222849		
14 00-21225	CREDIT UNION PAYABLE	EMPLOYEE CLUB FUND		208.00				208.00
51097	BRANDON FITNESS (TEXAS) INC							
I-ANY3/1/24PY	ANYTIME FITNESS	V	2/29/2024			222850		148.00
51102	EDWARD JONES-KS							
I-EDK3/1/24PY	ROTH IRA	R	2/29/2024			222851		
14 00-21251	EDWARD JONES PAYABLE	ROTH IRA		250.00				250.00
NYL	NEW YORK LIFE INSURANCE COMPAN							
I-NYL3/1/24PY	NEW YORK LIFE PREMIUMS	R	2/29/2024			222853		
14 00-21247	PRE-PAID LEGAL PAYABLE	NEW YORK LIFE PREMIU		393.24				393.24

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VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
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	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	31	69,614.53	0.00	69,201.53
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	40	1,035,146.12	0.00	1,035,146.12
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00

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TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 00-21300	DUE TO PAYROLL FUND	604,604.26
01 01-41075	MEDICARE TAX EXPENSE	1.45
01 01-41080	SOCIAL SECURITY TAX EXPENSE	6.20
01 02-41070	TEXAS MUNICIPAL RETIREMENT	5,033.43
01 02-41075	MEDICARE TAX EXPENSE	348.13
01 02-41080	SOCIAL SECURITY TAX EXPENSE	1,488.52
01 02-41085	LTD, AD&D, & LIFE INSURANCE	75.28
01 02-41090	HEALTH INSURANCE	1,587.17
01 02-41097	DENTAL INSURANCE	36.00
01 03-41070	TEXAS MUNICIPAL RETIREMENT	6,753.29
01 03-41075	MEDICARE TAX EXPENSE	444.92
01 03-41080	SOCIAL SECURITY TAX EXPENSE	1,902.35
01 03-41085	LTD, AD&D, & LIFE INSURANCE	130.54
01 03-41090	HEALTH INSURANCE	4,761.51
01 03-41097	DENTAL INSURANCE	72.00
01 05-41070	TEXAS MUNICIPAL RETIREMENT	2,318.89
01 05-41075	MEDICARE TAX EXPENSE	153.95
01 05-41080	SOCIAL SECURITY TAX EXPENSE	658.19
01 05-41085	LTD, AD&D, & LIFE INSURANCE	41.26
01 05-41090	HEALTH INSURANCE	1,587.16
01 05-41097	DENTAL INSURANCE	24.00
01 08-41070	TEXAS MUNICIPAL RETIREMENT	33,339.81
01 08-41075	MEDICARE TAX EXPENSE	2,184.45
01 08-41080	SOCIAL SECURITY TAX EXPENSE	9,340.47
01 08-41085	LTD, AD&D, & LIFE INSURANCE	533.36
01 08-41090	HEALTH INSURANCE	21,426.83
01 08-41097	DENTAL INSURANCE	384.00
01 10-41070	TEXAS MUNICIPAL RETIREMENT	1,439.29
01 10-41075	MEDICARE TAX EXPENSE	98.51

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 10-41080	SOCIAL SECURITY TAX EXPENSE	421.25
01 10-41085	LTD, AD&D, & LIFE INSURANCE	25.84
01 10-41090	HEALTH INSURANCE	793.58
01 10-41097	DENTAL INSURANCE	12.00
01 11-41070	TEXAS MUNICIPAL RETIREMENT	2,857.15
01 11-41075	MEDICARE TAX EXPENSE	198.48
01 11-41080	SOCIAL SECURITY TAX EXPENSE	848.70
01 11-41085	LTD, AD&D, & LIFE INSURANCE	52.72
01 11-41090	HEALTH INSURANCE	1,587.16
01 11-41097	DENTAL INSURANCE	24.00
01 12-41070	TEXAS MUNICIPAL RETIREMENT	8,413.41
01 12-41075	MEDICARE TAX EXPENSE	562.93
01 12-41080	SOCIAL SECURITY TAX EXPENSE	2,406.95
01 12-41085	LTD, AD&D, & LIFE INSURANCE	123.72
01 12-41090	HEALTH INSURANCE	6,348.68
01 12-41097	DENTAL INSURANCE	120.00
01 13-41070	TEXAS MUNICIPAL RETIREMENT	4,096.89
01 13-41075	MEDICARE TAX EXPENSE	274.76
01 13-41080	SOCIAL SECURITY TAX EXPENSE	1,174.86
01 13-41085	LTD, AD&D, & LIFE INSURANCE	79.68
01 13-41090	HEALTH INSURANCE	4,761.49
01 13-41097	DENTAL INSURANCE	72.00
01 14-41070	TEXAS MUNICIPAL RETIREMENT	830.04
01 14-41075	MEDICARE TAX EXPENSE	59.18
01 14-41080	SOCIAL SECURITY TAX EXPENSE	253.07
01 14-41085	LTD, AD&D, & LIFE INSURANCE	16.22
01 14-41090	HEALTH INSURANCE	793.58
01 14-41097	DENTAL INSURANCE	12.00
01 15-41070	TEXAS MUNICIPAL RETIREMENT	924.20
01 15-41075	MEDICARE TAX EXPENSE	110.49
01 15-41080	SOCIAL SECURITY TAX EXPENSE	472.45
01 15-41085	LTD, AD&D, & LIFE INSURANCE	18.58
01 15-41090	HEALTH INSURANCE	793.58
01 15-41097	DENTAL INSURANCE	12.00
01 16-41070	TEXAS MUNICIPAL RETIREMENT	3,418.55
01 16-41075	MEDICARE TAX EXPENSE	230.13
01 16-41080	SOCIAL SECURITY TAX EXPENSE	984.01
01 16-41085	LTD, AD&D, & LIFE INSURANCE	56.60
01 16-41090	HEALTH INSURANCE	1,587.16
01 16-41097	DENTAL INSURANCE	24.00
01 17-41070	TEXAS MUNICIPAL RETIREMENT	27,888.41
01 17-41075	MEDICARE TAX EXPENSE	1,860.22
01 17-41080	SOCIAL SECURITY TAX EXPENSE	7,954.00
01 17-41085	LTD, AD&D, & LIFE INSURANCE	416.30
01 17-41090	HEALTH INSURANCE	19,442.80
01 17-41097	DENTAL INSURANCE	324.00

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 18-41070	TEXAS MUNICIPAL RETIREMENT	4,910.36
01 18-41075	MEDICARE TAX EXPENSE	317.06
01 18-41080	SOCIAL SECURITY TAX EXPENSE	1,355.69
01 18-41085	LTD, AD&D, & LIFE INSURANCE	94.16
01 18-41090	HEALTH INSURANCE	3,619.16
01 18-41097	DENTAL INSURANCE	60.00
01 19-41070	TEXAS MUNICIPAL RETIREMENT	4,598.68
01 19-41075	MEDICARE TAX EXPENSE	329.89
01 19-41080	SOCIAL SECURITY TAX EXPENSE	1,410.53
01 19-41085	LTD, AD&D, & LIFE INSURANCE	87.70
01 19-41090	HEALTH INSURANCE	4,761.49
01 19-41097	DENTAL INSURANCE	84.00
01 20-41070	TEXAS MUNICIPAL RETIREMENT	8,498.90
01 20-41075	MEDICARE TAX EXPENSE	550.12
01 20-41080	SOCIAL SECURITY TAX EXPENSE	2,352.26
01 20-41085	LTD, AD&D, & LIFE INSURANCE	153.30
01 20-41090	HEALTH INSURANCE	7,185.88
01 20-41097	DENTAL INSURANCE	132.00
01 26-41070	TEXAS MUNICIPAL RETIREMENT	1,375.16
01 26-41075	MEDICARE TAX EXPENSE	81.80
01 26-41080	SOCIAL SECURITY TAX EXPENSE	349.74
01 26-41085	LTD, AD&D, & LIFE INSURANCE	26.00
01 26-41090	HEALTH INSURANCE	793.60
01 26-41097	DENTAL INSURANCE	12.00
01 41-41070	TEXAS MUNICIPAL RETIREMENT	2,082.88
01 41-41075	MEDICARE TAX EXPENSE	142.38
01 41-41080	SOCIAL SECURITY TAX EXPENSE	608.77
01 41-41085	LTD, AD&D, & LIFE INSURANCE	40.40
01 41-41090	HEALTH INSURANCE	1,587.17
01 41-41097	DENTAL INSURANCE	24.00
01 48-41070	TEXAS MUNICIPAL RETIREMENT	5,818.13
01 48-41075	MEDICARE TAX EXPENSE	376.50
01 48-41080	SOCIAL SECURITY TAX EXPENSE	1,609.85
01 48-41085	LTD, AD&D, & LIFE INSURANCE	115.82
01 48-41090	HEALTH INSURANCE	6,348.67
01 48-41097	DENTAL INSURANCE	96.00
	*** FUND TOTAL ***	866,503.09
14 00-11103	CASH IN BANK-FIRSTBANK	496,259.97
14 00-11119	DUE FROM OTHER FUNDS	751,807.84CR
14 00-11120	CASH CLEARING ACCOUNT	175.00
14 00-21225	CREDIT UNION PAYABLE	63,230.32
14 00-21226	HARTFORD DEFERED PAYABLE	1,320.00
14 00-21227	DENTAL BENEFITS PAYABLE	6,925.00
14 00-21229	MEDICAL INSURANCE PAYABLE	24,657.25
14 00-21232	MEDICARE PAYABLE	10,392.40

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** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
14 00-21233	MISCELLANEOUS PAYABLE	5,089.50
14 00-21234	VISION INS PAYABLE	1,790.83
14 00-21235	T.M.R.S. PAYABLE	51,778.16
14 00-21236	UNITED FUND PAYABLE	550.89
14 00-21238	YOUTH CENTER PAYABLE	1,225.00
14 00-21241	FEDERAL W/HOLD. PAYABLE	56,602.31
14 00-21242	F.I.C.A. PAYABLE	44,436.32
14 00-21246	VOLUNTARY INSURANCE	2,982.69
14 00-21247	PRE-PAID LEGAL PAYABLE	1,543.14
14 00-21249	LTD & LIFE INS. PAYABLE	4,530.21
14 00-21251	EDWARD JONES PAYABLE	950.00
	*** FUND TOTAL ***	22,631.15
21 00-21300	DUE TO PAYROLL FUND	8,435.46
21 21-41070	TEXAS MUNICIPAL RETIREMENT	1,014.26
21 21-41075	MEDICARE TAX EXPENSE	116.70
21 21-41080	SOCIAL SECURITY TAX EXPENSE	499.02
21 21-41085	LTD, AD&D, & LIFE INSURANCE	19.40
21 21-41090	HEALTH INSURANCE	793.58
21 21-41097	DENTAL INSURANCE	12.00
	*** FUND TOTAL ***	10,890.42
25 00-21300	DUE TO PAYROLL FUND	18,355.54
25 25-41070	TEXAS MUNICIPAL RETIREMENT	3,507.99
25 25-41075	MEDICARE TAX EXPENSE	256.09
25 25-41080	SOCIAL SECURITY TAX EXPENSE	1,095.01
25 25-41085	LTD, AD&D, & LIFE INSURANCE	70.46
25 25-41090	HEALTH INSURANCE	3,174.32
25 25-41097	DENTAL INSURANCE	48.00
	*** FUND TOTAL ***	26,507.41
31 00-21300	DUE TO PAYROLL FUND	77,123.22
31 32-41070	TEXAS MUNICIPAL RETIREMENT	5,361.00
31 32-41075	MEDICARE TAX EXPENSE	369.59
31 32-41080	SOCIAL SECURITY TAX EXPENSE	1,580.39
31 32-41085	LTD, AD&D, & LIFE INSURANCE	104.19
31 32-41090	HEALTH INSURANCE	5,555.08
31 32-41097	DENTAL INSURANCE	96.00
31 34-41070	TEXAS MUNICIPAL RETIREMENT	5,975.46
31 34-41075	MEDICARE TAX EXPENSE	394.45
31 34-41080	SOCIAL SECURITY TAX EXPENSE	1,686.60
31 34-41085	LTD, AD&D, & LIFE INSURANCE	82.96
31 34-41090	HEALTH INSURANCE	4,761.52
31 34-41097	DENTAL INSURANCE	108.00
31 35-41070	TEXAS MUNICIPAL RETIREMENT	4,816.26
31 35-41075	MEDICARE TAX EXPENSE	319.53

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
31 35-41080	SOCIAL SECURITY TAX EXPENSE	1,366.27
31 35-41085	LTD, AD&D, & LIFE INSURANCE	86.62
31 35-41090	HEALTH INSURANCE	3,967.92
31 35-41097	DENTAL INSURANCE	72.00
	*** FUND TOTAL ***	113,827.06
38 00-21300	DUE TO PAYROLL FUND	29,837.40
38 28-41070	TEXAS MUNICIPAL RETIREMENT	1,644.85
38 28-41075	MEDICARE TAX EXPENSE	112.09
38 28-41080	SOCIAL SECURITY TAX EXPENSE	479.33
38 28-41085	LTD, AD&D, & LIFE INSURANCE	35.58
38 28-41090	HEALTH INSURANCE	2,380.74
38 28-41097	DENTAL INSURANCE	36.00
38 38-41070	TEXAS MUNICIPAL RETIREMENT	4,575.32
38 38-41075	MEDICARE TAX EXPENSE	309.39
38 38-41080	SOCIAL SECURITY TAX EXPENSE	1,322.94
38 38-41085	LTD, AD&D, & LIFE INSURANCE	88.60
38 38-41090	HEALTH INSURANCE	4,761.48
38 38-41097	DENTAL INSURANCE	72.00
	*** FUND TOTAL ***	45,655.72
39 00-21300	DUE TO PAYROLL FUND	13,451.96
39 39-41070	TEXAS MUNICIPAL RETIREMENT	2,215.13
39 39-41075	MEDICARE TAX EXPENSE	189.21
39 39-41080	SOCIAL SECURITY TAX EXPENSE	808.90
39 39-41085	LTD, AD&D, & LIFE INSURANCE	44.44
39 39-41090	HEALTH INSURANCE	1,587.16
39 39-41097	DENTAL INSURANCE	36.00
	*** FUND TOTAL ***	18,332.80

VENDOR SET: 14	BANK: 02R	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			77	1,104,958.65	0.00	1,104,347.65
BANK: 02R	TOTALS:		210	2,307,965.03	0.00	2,307,354.03

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
13358	OPEN RANGE ENGINEERING SERVICE							
I-ORE23-058-01	39-061 HIDDEN HILLS	H	2/23/2024			001034		
39 39-45030	IMPROVEMENTS	39-061	HIDDEN HILLS	3,129.00				
I-ORE23-058-02	39-061 HIDDEN HILLS	H	2/23/2024			001034		
39 39-45030	IMPROVEMENTS	39-061	HIDDEN HILLS	1,410.00				4,539.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	1	4,539.00	0.00	4,539.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
39 39-45030	IMPROVEMENTS	4,539.00
	*** FUND TOTAL ***	4,539.00
	*** FUND TOTAL ***	0.00

VENDOR SET: 01	BANK: 39048	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			1	4,539.00	0.00	4,539.00
BANK: 39048		TOTALS:	1	4,539.00	0.00	4,539.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
13446	ADVANCED PAVEMENT MAINTENANCE, 12-053 MILL & FILL BID	H	2/22/2024			001033		
I-5 66 55-45030	IMPROVEMENTS	12-053	MILL & FILL B	84,525.52				84,525.52

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	1	84,525.52	0.00	84,525.52
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00 VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
66 55-45030	IMPROVEMENTS	84,525.52
	*** FUND TOTAL ***	84,525.52
	*** FUND TOTAL ***	0.00

VENDOR SET: 01	BANK: 66048	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			1	84,525.52	0.00	84,525.52
BANK: 66048	TOTALS:		1	84,525.52	0.00	84,525.52
REPORT TOTALS:			218	2,453,708.20	0.00	2,453,708.20

SELECTION CRITERIA

VENDOR SET: * - All
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 2/01/2024 THRU 2/29/2024
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

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



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

AGENDA ITEM 4:

ITEM/PROJECT:

EXECUTIVE SESSION – ECONOMIC DEVELOPMENT

MEETING DATE:

March 25, 2024

DESCRIPTION:

The City Commission will convene into closed session in accordance with Texas Local Government Code 551.087 – Deliberations regarding economic development.

STAFF CONTACT:

Commission Members



**CITY OF PAMPA
AGENDA INFORMATION SHEET**

AGENDA ITEM 5:

ITEM/PROJECT:	AGREEMENT WITH IP MEITNER
MEETING DATE:	March 25, 2024
DESCRIPTION:	Consider approving the Option Agreement to Purchase Reclaimed Water between IP Meitner, LLC, and the City of Pampa, Texas, and authorizing the City Manager to execute said Agreement.
STAFF CONTACT:	Shane Stokes, City Manager
FINANCIAL IMPACT:	Information provided during meeting
SOURCE OF FUNDS:	N/A
START/COMPLETION SCHEDULE:	Agreement is effective
RECOMMENDED ACTION:	Staff recommends Commission approve the Option Agreement with IP Meitner and authorize the City Manager to execute said agreement.
RECOMMENDED MOTION	I make a motion to approve the Option Agreement to Purchase Reclaimed Water between IP Meitner, LLC, and the City of Pampa, Texas and authorizing the City Manager to execute said Agreement.
BACKGROUND/ ADDITIONAL INFORMATION:	N/A