

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: June 26, 2023 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas 78934

The Colorado County Commissioners Court Meetings will be broadcast live on Zoom <https://txcourts.zoom.us/j/93198500943> for those individuals who wish to watch or listen remotely.

Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 551, which provides statutory authority, will be announced.

On this the 26th day of June 2023, the Commissioners Court of Colorado County, Texas met in Regular Session at 9:00 A.M., in their regular meeting place at the Colorado County Courthouse, County Courtroom, 400 Spring Street, in the City of Columbus, Texas.

The Following Members were present to wit:

Honorable Ty Prause	County Judge
Honorable Doug Wessels	Commissioner Precinct #1
Honorable Ryan Brandt	Commissioner Precinct #2
Honorable Keith Neuendorff	Commissioner Precinct #3
Honorable Darrell Gertson	Commissioner Precinct #4
By: Jessica Rodriguez	Deputy Clerk

The Honorable Kimberly Menke, County Clerk was unable to attend.

County Judge Ty Prause called the meeting to order at 9:05 A.M., followed by

Pledges to the United States Flag and Texas Flag.

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

__1. Agenda as posted.

**Motion by Commissioner Wessels to approve the agenda as posted; seconded by
Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.**

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023**

FILED FOR RECORD
COLORADO COUNTY, TX

COLORADO COUNTY COMMISSIONERS COURT ~~2023~~ JUN 22 PM 5:11
NOTICE OF OPEN MEETING

KIMBERLY LENNE
COUNTY CLERK

MK

DATE OF MEETING: June 26, 2023 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas 78934

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Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 551, which provides statutory authority, will be announced.

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

1. Agenda as posted.
2. Public comments.
3. Review and take any statutorily required action on a Petition for the creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1; set a public hearing to be held on Monday, July 24, 2023 at 9:00 a.m. in the Colorado County Courthouse, County Courtroom, 400 Spring Street, Columbus, Texas 78934, on the Petition and for the proposed creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1, and issue the necessary notices pursuant to Section 775.015 of the Texas Health & Safety Code.
4. Resolution recognizing Weimar High School Softball Team for winning 2023 Class 2A State Softball Championship. (Brandt)
5. Accept and approve Annual Comprehensive Financial Report and external audit report for fiscal year ended December 31, 2022. (Lowrance)
6. Application submitted by Colorado Valley Telephone to install buried fiber optic cable on county right-of-way of County Road 210, Precinct No. 2. (Brandt)
7. Approval of Notice that Colorado County will consider offers of an exchange of other real property for the County property presently used as the Precinct 2 satellite precinct yard, located at the northeast corner of West Second and Avenue J in Sheridan, Texas, being 3.278 acres in the M. E. Conlee Survey, Abstract No. 691, Colorado County, and authorize Notice to be published pursuant to Section 263.006(b), Local Government Code. (Brandt)
8. Consider options and renew County's Health, Dental, Vision & Life Insurance Program through Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP). (Lowrance)

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- _9. Renew Memorandum of Understanding with Texas A & M AgriLife Extension Service for Information Technology Services. (Lowrance)
- _10. Tyler Technologies Implementation Update. (Lowrance)
- _11. Consent Items:
 - a. Amended Courthouse Grounds application for Columbus Country Market.
 - b. Correction of Precinct Number: Certification for Continuing Education for Billy Hefner, Justice of the Peace Precinct No.1: FY23 Justice of the Peace 20-Hour Seminar.
 - c. Continuation Certificate for Superheavy/Oversize Permit Bond No. SU1181370 posted by Wagner Oil Company (4/25/2023-4/25/2024).
 - d. Certificate of Liability Insurance posted by Supak Construction, Inc. (6/12/2023-6/12/2024).
- _12. Examine and approve all accounts payable, budget amendments and new ledger accounts (if any).
- _13. Announcements (without discussion and no action) by elected officials/department heads. (Types of Announcements: Events, Road Conditions, Weather Occurrences, Important Dates, Vacancies in Offices or Positions, Accomplishments of Individuals, and Notices)
- _14. Commissioners Court Members sign all documents and papers acted upon or approved.
- _15. Budget Workshop.
- _16. Adjourn.

CERTIFICATION

NAME: Ty Prause

TITLE: Colorado County Judge

SIGNATURE OF CERTIFYING OFFICIAL:

DATE: June 22, 2023

TELEPHONE NUMBER: (979) 732-2604

FAX NUMBER: (979) 732-9389



The Colorado County Courthouse is wheelchair accessible and accessible parking spaces are available.

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__2. Public comments.

No public comments.

__3. Review and take any statutorily required action on a Petition for the creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1; set a public hearing to be held on Monday, July 24, 2023 at 9:00 a.m. in the Colorado County Courthouse, County Courtroom, 400 Spring Street, Columbus, Texas 78934, on the Petition and for the proposed creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1, and issue the necessary notices pursuant to Section 775.015 of the Texas Health & Safety Code.

Motion by Judge Prause to accept the filing of the Petition for the creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 and set a public hearing to be held on Monday, July 24, 2023 at 9:00 a.m. in the Colorado County Courthouse, County Courtroom, 400 Spring Street, Columbus, Texas 78934, on the Petition and for the proposed creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1, and issue the necessary notices pursuant to Section 775.015 of the Texas Health & Safety Code; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**PETITION FOR CREATION OF AN EMERGENCY SERVICES DISTRICT
(Colorado County, Texas)**

FILED FOR RECORD
COLORADO COUNTY TX
2023 JUN 22 AM 11:42
KIMBERLY HENKE
COUNTY CLERK

THE STATE OF TEXAS § IN THE COMMISSIONER'S COURT
§ OF
COUNTY OF COLORADO § COLORADO COUNTY, TEXAS

TO THE HONORABLE COUNTY JUDGE OF COLORADO COUNTY TEXAS:

Come Now, your Petitioners, numbering no fewer than one hundred (100) qualified voters who own taxable real property in the proposed emergency services district, who file this Petition pursuant to Section 775.011, Texas Health & Safety Code ("H&S Code") requesting the creation of an Emergency Services District ("ESD"). Your Petitioners would respectfully show the Commissioner's Court the following:

I.

The proposed Colorado County Emergency Services District No. 1 is to be created and is to operate under Article III, Section 48-e of the Texas Constitution, and Chapter 775, H&S Code, including having the power to levy and collect taxes of ten cents (\$0.10) on each \$100 of taxable value of property taxable by the District; and the District will be so created and operated to protect life and health and as provided in said Constitution and Legislative Act, as amended.

II.

The name of the proposed ESD will be "Colorado County Emergency Services District No. 1".

III.

The boundaries of the proposed ESD are: the entirety of the municipal and corporate boundaries of the City of Columbus, Texas, as those boundaries exist on a April 15, 2023, the extraterritorial jurisdictional area of the City of Columbus, Texas, and portions of the unincorporated areas of Colorado County, Texas. The

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boundaries of the proposed ESD are set forth in Exhibit "A", and a map of the proposed ESD is set forth in Exhibit "B", and all are attached hereto and incorporated herein for all purposes.

IV.

The proposed ESD, to be designated as Colorado County Emergency Services District No. 1, will provide the following emergency services: fire fighting services, fire prevention services, fire suppression services, emergency rescue services, search and rescue services, and first responder emergency medical services.

V.

The creation of the proposed ESD complies with Sections 775.020 and 775.0205, H&S Code.

VI.

The area of the proposed ESD does not include or overlap the boundaries of any other ESD, and none of the land included in the proposed ESD is now included within any other ESD. The boundaries of the proposed ESD will include (1) the city limits of the City of Columbus, (2) the extraterritorial jurisdiction of the City of Columbus, and (3) portions of the unincorporated areas of Colorado County.

VII.

The City of Columbus, Texas, is the only municipality from which consent must be obtained, as provided under Section 775.14, H&S Code, in order for the municipal and corporate areas of the City of Columbus, Texas, and the extraterritorial jurisdiction area of the City of Columbus, Texas to be included in the proposed ESD.

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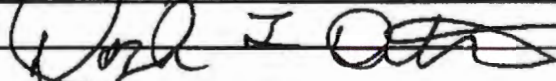
VIII.

Petitioners would show that the creation and operation of the proposed ESD is feasible and will promote the public safety, welfare, health, and convenience of persons residing in the proposed ESD.

IX.

The Petition herein contains the agreement signed by at least two petitioners, being:

Name: Brent German
Address: 1240 Byrne Lane Columbus, Tx 78934
Signature: 

Name: Doyle F. Dittmar
Address: P.O. Box 904 Columbus Tx 78934
Signature: 

that hereby obligates them to pay not more than One Hundred Fifty Dollars (\$150.00) of the costs incident to the formation of the proposed ESD, including the costs of publishing notices, election costs, and other necessary and incidental expenses.

X.

Petitioners would show that this Petition is signed by at least 100 qualified voters who own taxable real property in the proposed Colorado County Emergency Services District No. 1. The signature and the mailing address of each petitioner are attached to this Petition as Exhibit "C".

WHEREFORE, PREMISES CONSIDERED, Petitioners request that the County Judge receive and accept this Petition; that the County Clerk issue and publish such notices as required by law; that a public hearing be held in the County on this Petition in the time and manner as provided in the H&S Code; that upon such hearing the Colorado County Commissioner's Court grant this

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Petition; and that upon such hearing the Colorado County Commissioner's Court call an election pursuant to Section 775.018, H&S Code, on the next authorized uniform election date that allows sufficient time to comply with the Texas Election Code and other applicable requirements of law to confirm the ESD's creation and authorize the imposition of a tax as provided by Section 48-e, Article III, Texas Constitution.

Respectfully submitted this 14 day of June, 2023.

Name: Brent Furman
Signature: [Handwritten Signature]

Name: Doyle F. Dittmar
Signature: [Handwritten Signature]

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EXHIBIT "A"

Colorado County ESD 1

Commencing at the point where the most northerly point in the boundary line of Colorado County, Texas, intersects with the southeast boundary line of Fayette County, Texas, and the northwest boundary line of Austin County, Texas;

Thence, southeasterly along the east boundary line of Colorado County, Texas, pass Stokes Road and pass FM 109, to a point where the east boundary line of Colorado County, Texas intersects with Interstate 10/US Highway 90;

Thence, continuing in a southeasterly direction along the east boundary line of Colorado County, Texas, 1.4 miles south of Interstate 10/US Highway 90 to a point in the east boundary line of Colorado County, Texas, having the coordinates 29.747954, -96.297450 (using the global positioning system in decimal degrees);

Thence, southwesterly departing from the east boundary line of Colorado County, Texas, along a line, pass Prairie Chicken Road, a distance of approximately 1.38 miles to a point having the coordinates 29.709213, -96.302557;

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Thence, continuing northwesterly along said line a distance of approximately 1.73 miles, pass Cat Springs Road, to a point having the coordinates 29.707685, -96.331840;

Thence, north along said line to its intersection with the south right-of-way of FM 2761;

Thence, southwest along the south right-of-way of FM 2761 to its intersection with the west right-of-way of FM 949;

Thence, continuing southwest along the south right-of-way of FM 2761/Lyle Road, extended to an intersection with the east bank of the Colorado River;

Thence, southerly and southwesterly along the meanders of the east and south banks of the Colorado River to a point on the south bank of the Colorado River having the coordinates 29.594166, -96.452615;

Thence, southwesterly from said point on the south bank of the Colorado River in a straight line, pass State Highway 71, to an intersection with the west right-of-way of County Road 102;

Thence, northwesterly along the west right-of-way of County Road 102 to a point having the coordinates 29.577838, -96.492721;

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Thence, westerly from said point to a point having the coordinates 29.604687, -96.643632;

Thence, northerly from said point to a point having the coordinates 29.668234, -96.649097, and being the southernmost point of Hattermann Lane;

Thence, northwesterly along the west right-of-way of Hattermann Lane, pass Interstate 10/US Highway 90, to its intersection with the north right-of-way of County Road 217;

Thence, westerly along the south right-of-way of County Road 217 to a point having the coordinates 29.369687, -96.663933;

Thence, northerly from said point along a line to its intersection with the south bank of the Colorado River;

Thence, along the south bank of the Colorado River to its intersection with the west boundary line of Colorado County, Texas;

Thence, northeasterly along the west boundary line of Colorado County, Texas, to the point of commencement.

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EXHIBIT "B"

Map of proposed Colorado County Emergency Services District No. 1



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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Jackie Valente
Printed Name: Jackie Valente Date of Signing: 5/24/23
Date of Birth: 7/27/65 or Colorado County Voter Reg. No. 1000795472
Residence Address: 4519 Hwy 90 Alheyton Tx. 78935
Mailing Address (if different from residence): same

Signature: Raymie Kane
Printed Name: Raymie Kane Date of Signing: 5/24/23
Date of Birth: 11/28/61 or Colorado County Voter Reg. No. 1000807034
Residence Address: 1014 Kuhn Hollow Lane Columbus
Mailing Address (if different from residence): P.O. Box 503 Columbus

Signature: Karl Valente
Printed Name: Karl Valente Date of Signing: 5/24/23
Date of Birth: 9/1/60 or Colorado County Voter Reg. No. 1000795832
Residence Address: 4519 Hwy 90 Alheyton Tx. 78935
Mailing Address (if different from residence): same

Signature: Elsie Estep
Printed Name: ELSIE ESTEP Date of Signing: 5/26/23
Date of Birth: 5/15/63 or Colorado County Voter Reg. No. 1013606079
Residence Address: 1997 Cot Spring Rd Cot Spring TX 78933
Mailing Address (if different from residence): same

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: James Thompson
Printed Name: James Thompson Date of Signing: 5-21-23
Date of Birth: 10/19-44 or Colorado County Voter Reg. No. 1013455802
Residence Address: yes 1855 Cat Spring rd
Mailing Address (if different from residence): same

Signature: William Thompson
Printed Name: William Thompson Date of Signing: 5-21-23
Date of Birth: 8/21/79 or Colorado County Voter Reg. No. 1015197293
Residence Address: 1873 Cat Spring rd
Mailing Address (if different from residence): -

Signature: Anthony Neundorff
Printed Name: ANTHONY NEUENDORFF Date of Signing: 5/24/23
Date of Birth: 3/14/60 or Colorado County Voter Reg. No. 1000793862
Residence Address: 2198 FM-949 ALLEYTON, TX 78935
Mailing Address (if different from residence): -

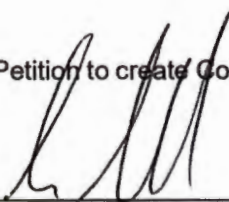
Signature: Tamalya Neundorff
Printed Name: Tamalya Neundorff Date of Signing: 5/24/23
Date of Birth: 1/27/62 or Colorado County Voter Reg. No. 1000795602
Residence Address: 2198 FM 949 Alleyton, TX 78935
Mailing Address (if different from residence): -

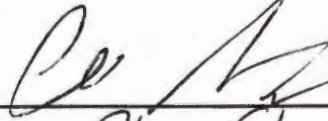
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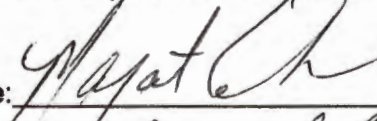
June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Greg Glueck Date of Signing: 5-20-23
Date of Birth: 4/21/63 or Colorado County Voter Reg. No. 1145195838
Residence Address: 1077 Tree Farm Rd, East Spring, TX, 78443
Mailing Address (if different from residence): same

Signature: 
Printed Name: Chris Glueck Date of Signing: 5/21/2023
Date of Birth: 12/16/66 or Colorado County Voter Reg. No. 1000784362
Residence Address: 1052 Bailey Rd Alleyton Tx 78935
Mailing Address (if different from residence): same

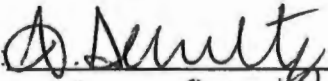
Signature: 
Printed Name: Margaret Glueck Date of Signing: 5-21-23
Date of Birth: 3/26/62 or Colorado County Voter Reg. No. 1000780810
Residence Address: 1052 Bailey Rd, Alleyton, TX 78935
Mailing Address (if different from residence): same

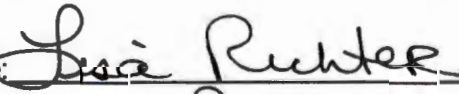
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

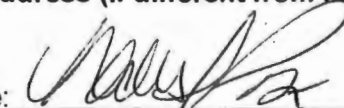
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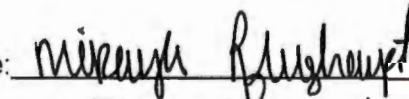
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Anna Schwitz Date of Signing: 5-9-23
Date of Birth: 11/1/94 or Colorado County Voter Reg. No. 1189503792
Residence Address: 336 Dewees St. Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Lisa Richter Date of Signing: 5/16/23
Date of Birth: 2/4/65 or Colorado County Voter Reg. No. 2165633791
Residence Address: 1048 Lester Ranch Rd. Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Krystal Post Date of Signing: 5/16/23
Date of Birth: 8/21/77 or Colorado County Voter Reg. No. 1007455366
Residence Address: 121 Creek Bend Lane Columbus, TX 78934
Mailing Address (if different from residence): Same

Signature: 
Printed Name: Mikayla Pfinghaup Date of Signing: 5/16/23
Date of Birth: 10/19/06 or Colorado County Voter Reg. No. 1214655329
Residence Address: 1111 Stokes Rd. Fayetteville, TX 78940
Mailing Address (if different from residence): Same

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Marcia Milisch
Printed Name: Marcia Milisch Date of Signing: 5-11-23
Date of Birth: 6/17/78 or Colorado County Voter Reg. No. 1196874817
Residence Address: 507 Tait St Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: MI Sturges
Printed Name: MI Sturges Date of Signing: 5.17.23
Date of Birth: 5/18/49 or Colorado County Voter Reg. No. 1009463651
Residence Address: 1280 San Felipe Rd Fayetteville, TX 78940
Mailing Address (if different from residence): _____

Signature: Philip Knight
Printed Name: Philip Knight Date of Signing: 5/17/23
Date of Birth: 9/15/47 or Colorado County Voter Reg. No. 1037555278
Residence Address: 407 ST. ANDREWS DR. NEW ULM, TX. 78950
Mailing Address (if different from residence): _____

Signature: Peggy A Harrison
Printed Name: Peggy Harrison Date of Signing: 5/22/2023
Date of Birth: 1/23/57 or Colorado County Voter Reg. No. 1009680254
Residence Address: 221 Oak Cluster Dr., Columbus, TX 78934
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Janet Hollman
Printed Name: Janet Hollman Date of Signing: 5-16-2023
Date of Birth: 2/21/54 or Colorado County Voter Reg. No. 1000775985
Residence Address: 1171 CR92 Cat Spring TX 78933
Mailing Address (if different from residence): same

Signature: Lindsay Shifflett
Printed Name: Lindsay Shifflett Date of Signing: 5/16/23
Date of Birth: 10/14/81 or Colorado County Voter Reg. No. 1153578981
Residence Address: 1280 Business St 71 Columbus, TX 78934
Mailing Address (if different from residence): same

Signature: Teresa Moeller
Printed Name: Teresa Moeller Date of Signing: 5-16-23
Date of Birth: 2/3/66 or Colorado County Voter Reg. No. 1002113609
Residence Address: 1065 Kickler Rd Fayetteville TX 78940
Mailing Address (if different from residence): same

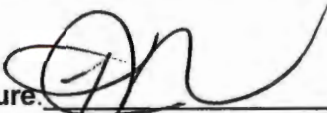
Signature: Laura S. Ripper
Printed Name: Laura S. Ripper Date of Signing: 5-16-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1031152351
Residence Address: 3772 Hwy 90 A Liddon, Texas 78943
Mailing Address (if different from residence): same

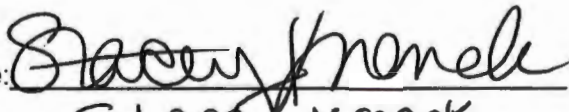
MINUTES OF THE COLORADO COUNTY
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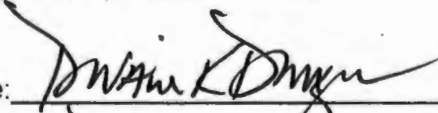
June 26, 2023

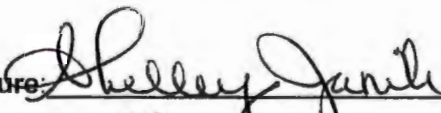
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: KERRI JAEGER Date of Signing: 5/16/23
Date of Birth: 5/11/73 or Colorado County Voter Reg. No. 1019287636
Residence Address: 105 DRAPER ST Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Stacey Krenek Date of Signing: 5/16/23
Date of Birth: 10/4/77 or Colorado County Voter Reg. No. 1180028462
Residence Address: 602 S Summit St Weimar TX 78962
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Dawn K. Dungen Date of Signing: 5/16/23
Date of Birth: 09/21/68 or Colorado County Voter Reg. No. 1000838341
Residence Address: 1292 Vaughns Geog Rd. Columbus, Tx 78934
Mailing Address (if different from residence): P.O. Box 906 Columbus, Tx 78934

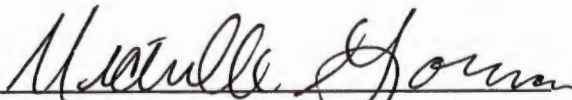
Signature: 
Printed Name: Shelley Janik Date of Signing: 5/16/23
Date of Birth: 2/18/71 or Colorado County Voter Reg. No. 1206088935
Residence Address: 1083 Dietrich Lane, Cat Spring TX 78933
Mailing Address (if different from residence): _____


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COMMISSIONER'S COURT REGULAR MEETING

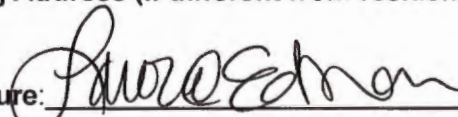
June 26, 2023

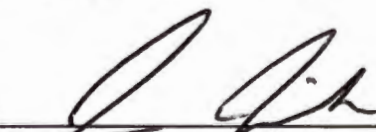
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Michelle Gorman Date of Signing: 5/9/23
Date of Birth: 4/22/86 or Colorado County Voter Reg. No. 1112645337
Residence Address: 1240 Brune Lane, Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Marcella Pfeiffer Date of Signing: 5/9/23
Date of Birth: DATE or Colorado County Voter Reg. No. 2183696098
Residence Address: 211 King Dr.
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Laura Edman Date of Signing: 5/9/23
Date of Birth: 1/1/30 or Colorado County Voter Reg. No. 2168587970
Residence Address: 223 Dewees St Columbus TX 78934
Mailing Address (if different from residence): _____


Signature: 
Printed Name: James Janik Date of Signing: 5/9/23
Date of Birth: 1/11/75 or Colorado County Voter Reg. No. 120608886
Residence Address: 1083 Dietrich Ln. Cat Spring, TX 78934
Mailing Address (if different from residence): Same as above


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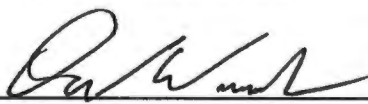
June 26, 2023


EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Richard Helms Date of Signing: 5/4/23
Date of Birth 9/13/1962 or Colorado County Voter Reg. No. 1000840714
Residence Address: 1051 Schulenburg Ln Columbus TX 78934
Mailing Address (if different from residence): Same

Signature: 
Printed Name: Michael Poncik Date of Signing: 5-4-23
Date of Birth: 7-22-62 or Colorado County Voter Reg. No. 1000840617
Residence Address: 219 King Dr. Columbus Tx 78934
Mailing Address (if different from residence): Same

Signature: 
Printed Name: Donald Warschale Date of Signing: 5-4-2023
Date of Birth: 6/17/67 or Colorado County Voter Reg. No. 1173332926
Residence Address: 120 Creek Bend Lane, Columbus, TX 78934
Mailing Address (if different from residence): _____


Signature: 
Printed Name: Dana Schneider Date of Signing: 5/4/2023
Date of Birth: 8/10/64 or Colorado County Voter Reg. No. 1191193325
Residence Address: 219 Oak Cluster Drive, Columbus, TX 78934
Mailing Address (if different from residence): N/A

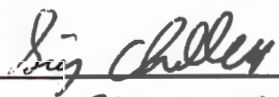
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

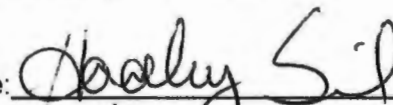
June 26, 2023

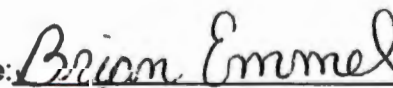
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Robyn Dabx Date of Signing: 5-8-23
Date of Birth: 11-22-64 Colorado County Voter Reg. No. 1000803448
Residence Address: 714 SPRING ST
Mailing Address (if different from residence): _____

Signature: 
Printed Name: SIDNEY CHOLEIS Date of Signing: 5-8-23
Date of Birth: 9-11-56 or Colorado County Voter Reg. No. 1000833723
Residence Address: 102 King Dr.
Mailing Address (if different from residence): _____

Signature: 
Printed Name: HADLEY SEIBA Date of Signing: 5-8-23
Date of Birth: 3-11-97 or Colorado County Voter Reg. No. 1024125266
Residence Address: 210 King Dr.
Mailing Address (if different from residence): _____

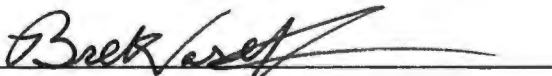
Signature: 
Printed Name: BRIAN EMMEL Date of Signing: 5/8/23
Date of Birth: 2-1-77 or Colorado County Voter Reg. No. 1130729813
Residence Address: 1125 Schobel Rd
Mailing Address (if different from residence): _____

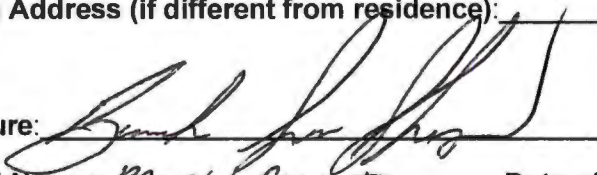
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

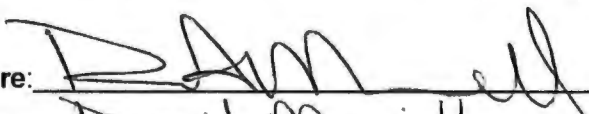
June 26, 2023

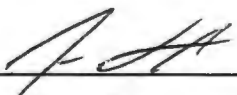
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Brett Vasek Date of Signing: 05/08/23
Date of Birth: 1976 or Colorado County Voter Reg. No. 1013162021
Residence Address: 1155 Business 71 Columbus, TX
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Brandon Scovitz Date of Signing: 4-6-2023
Date of Birth: 12/1/99 or Colorado County Voter Reg. No. 1219639213
Residence Address: 336 Deerees St Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: David Merrill Date of Signing: 5/9/23
Date of Birth: 8/18/53 or Colorado County Voter Reg. No. 1019939056
Residence Address: 220 Deerees St. Columbus, TX 78934
Mailing Address (if different from residence): P.O. Box 1297, Columbus, TX 78934


Signature: 
Printed Name: James Chollett Date of Signing: 5/8/23
Date of Birth: 1/18/85 or Colorado County Voter Reg. No. 1019938668
Residence Address: 1100 Front St Glidden TX 78943
Mailing Address (if different from residence): Same

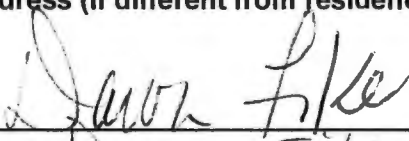
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


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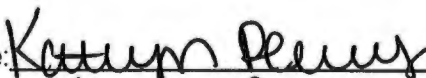
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Joshua Chellett Date of Signing: 05/08/23
Date of Birth: 07/21/1987 or Colorado County Voter Reg. No. 1060323803
Residence Address: 1007 Colorado St Glidden, TX 78943
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Dawn Fike Date of Signing: 5-9-2023
Date of Birth: 07/06 or Colorado County Voter Reg. No. 1009071485
Residence Address: 1018 Oak Hill Dr Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Teressa Thomas Date of Signing: 05/19/23
Date of Birth: 11 or Colorado County Voter Reg. No. 100835545
Residence Address: 203 Taylor St., Glidden, TX 78943
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Kattlyn Perales Date of Signing: 05/09/2023
Date of Birth: 03/29/93 or Colorado County Voter Reg. No. 2199499980
Residence Address: 2002 Milam St. Columbus, TX 78934
Mailing Address (if different from residence): _____

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: *Glen Vincent*
Printed Name: GLEN VINCENT Date of Signing: 5-16-23
Date of Birth: 04/11/1961 or Colorado County Voter Reg. No. 1004919363
Residence Address: 1836 CAT SPRING RD. CAT SPRING, TX, 78933
Mailing Address (if different from residence): 1021 RITZ QUINN RD. CAT SPRING TX 78933

Signature: *John R. Estep*
Printed Name: John R. Estep Date of Signing: 5-16-23
Date of Birth: 11/53 or Colorado County Voter Reg. No. 1000793149
Residence Address: 1997 CAT SPRING RD, CAT SPRING TX 78933
Mailing Address (if different from residence): _____

Signature: *Shawna Sullivan*
Printed Name: Shawna Sullivan Date of Signing: 5-16-23
Date of Birth: 9/17/77 or Colorado County Voter Reg. No. 1006596196
Residence Address: 1941 Cat Spring Rd
Mailing Address (if different from residence): PO Box 81
Cat Spring Tx 78933

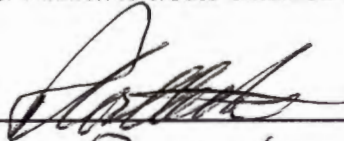
Signature: *Darrell Sullivan*
Printed Name: Darrell Sullivan Date of Signing: 5-16-23
Date of Birth: 3/16/67 or Colorado County Voter Reg. No. 1011848676
Residence Address: 1941 Cat Spring Rd
Mailing Address (if different from residence): PO Box 81
Cat Spring Tx 78933


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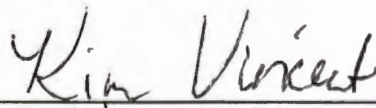
June 26, 2023

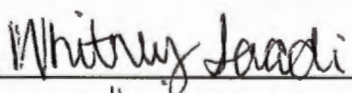
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: R. W. NETTE Date of Signing: 5/14/2023
Date of Birth: 5/14/47 or Colorado County Voter Reg. No. 1000792427
Residence Address: 1797 Cat Spring Rd
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Kyle Vincent Date of Signing: 5-17-23
Date of Birth: 10/10/60 or Colorado County Voter Reg. No. 1156844243
Residence Address: 7649 Highway 71 Garwood TX 77442
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Kim Vincent Date of Signing: 5/17/23
Date of Birth: 1/17/61 or Colorado County Voter Reg. No. 1004919371
Residence Address: 1836 CAT SPRING RD, CAT SPRING TX 78933
Mailing Address (if different from residence): 1021 REITZ QUINN RD. CAT SPRING TX 78933

Signature: 
Printed Name: Whitney SAADI Date of Signing: 5/16/23
Date of Birth: 11/9/88 or Colorado County Voter Reg. No. 1156844317
Residence Address: 1021 Reitz Quinn Rd Cat Spring, TX 78933
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Donnie Rollins

Printed Name: Donnie Rollins Date of Signing: 5/3/23

Date of Birth: 2/11/51 or Colorado County Voter Reg. No. 1000771932

Residence Address: 145 2nd Ave Columbus Texas, 78934

Mailing Address (if different from residence): 145 2nd Ave Columbus Texas 78934

Signature: Nora Rollins

Printed Name: NORA ROLLINS Date of Signing: 5/8/23

Date of Birth: 11 or Colorado County Voter Reg. No. 1000771921

Residence Address: 145 2nd Ave, Columbus, TX 78934

Mailing Address (if different from residence): _____

Signature: Duane D. Naiser

Printed Name: Duane D. Naiser Date of Signing: 5/4/23

Date of Birth: 5/14/62 or Colorado County Voter Reg. No. 1013864152

Residence Address: 1015 Oak Hill Dr Columbus, TX 78934

Mailing Address (if different from residence): _____

Signature: Rolando Telh

Printed Name: Rolando Telh Date of Signing: 5/24/23

Date of Birth: 5/11/77 or Colorado County Voter Reg. No. 1058080347

Residence Address: 1021 Yearwood Rd Columbus TX 78934

Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Richard Chance
Printed Name: Richard CHANCE Date of Signing: 5-19-23
Date of Birth: 8/15/55 or Colorado County Voter Reg. No. 1000831489
Residence Address: 108 8TH ST
Mailing Address (if different from residence): G Lidden 28943

Signature: Susan Chandler
Printed Name: Susan Chandler Date of Signing: 5/22/23
Date of Birth: 9/24/60 or Colorado County Voter Reg. No. 1098422551
Residence Address: 101 Post Oak^{Ln}, Columbus TX 78939
Mailing Address (if different from residence): _____

Signature: Brent Garman Jr
Printed Name: Brent Garman Jr Date of Signing: 5/25/23
Date of Birth: 03/04/86 or Colorado County Voter Reg. No. 1022921653
Residence Address: 1240 Brune Ln. Columbus, Tx. 79184
Mailing Address (if different from residence): _____


Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: // or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

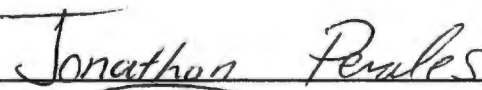

MINUTES OF THE COLORADO COUNTY
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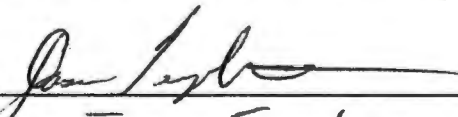
June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Eric W. Florian Date of Signing: 5/9/23
Date of Birth: 7/1/78 or Colorado County Voter Reg. No. 1000791736
Residence Address: 636 Washingtons Street
Mailing Address (if different from residence): same

Signature: 
Printed Name:  Date of Signing: 5-9-23
Date of Birth: 5/11/1977 or Colorado County Voter Reg. No. 2157601125
Residence Address: 2002 Milan St.
Mailing Address (if different from residence): same

Signature: 
Printed Name: Jason Templeton Date of Signing: 5-11-23
Date of Birth: 12/21/74 or Colorado County Voter Reg. No. 1000802346
Residence Address: 124 N Oak Dr Columbus Tx 78934
Mailing Address (if different from residence): _____

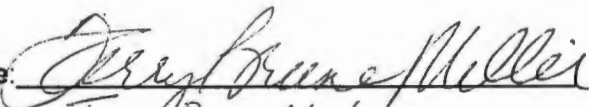
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

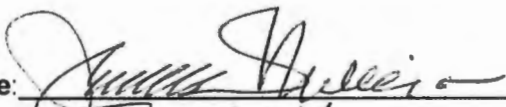
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: TERRY BRUNE MILLER Date of Signing: 5/24/23
Date of Birth: 6/19/45 or Colorado County Voter Reg. No. 1055530660
Residence Address: 2498 FM 109 Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: JAMES F. MILLER Date of Signing: 5/24/23
Date of Birth: 7/11/45 or Colorado County Voter Reg. No. 1053291674
Residence Address: 2498 FM 109 COLUMBUS, TX 78934
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Carol Braden
Printed Name: CAROL BRADEN Date of Signing: 5-16-23
Date of Birth: ^{12th} 11/45 or Colorado County Voter Reg. No. 1000804805
Residence Address: 1040 Riverview Lane Columbus, Tx 78934
Mailing Address (if different from residence): _____

Signature: Donald Braden
Printed Name: DONALD BRADEN Date of Signing: 5-16-23
Date of Birth: 11/94 or Colorado County Voter Reg. No. 1000804795
Residence Address: 1040 Riverview Lane Columbus, Tx 78934
Mailing Address (if different from residence): _____

Signature: Amy N. Craven
Printed Name: Amy N. Craven Date of Signing: 5/24/23
Date of Birth: ^{07/02/1980} 07 or Colorado County Voter Reg. No. 1021754526
Residence Address: 3766 Hwy 90 Glidden TX 78943
Mailing Address (if different from residence): _____

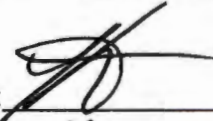
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

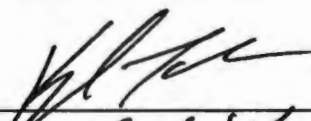
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: KRISTINA Hume Date of Signing: 5/22/23
Date of Birth: 1/18/73 or Colorado County Voter Reg. No. Yes 1000793545
Residence Address: 1082 STIRLEY DRCS - COLUMBUS, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Kyle Thami Date of Signing: 5-23-23
Date of Birth: 10/26/69 or Colorado County Voter Reg. No. 1010841337
Residence Address: 1088 Old Hwy 71 Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Michael Maeller Date of Signing: 5-24-23
Date of Birth: 3/27/63 or Colorado County Voter Reg. No. 1000798797
Residence Address: 1068 Warsclat Schrette Rd, New u/m, TX 78951
Mailing Address (if different from residence): _____

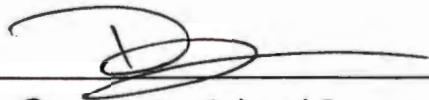
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

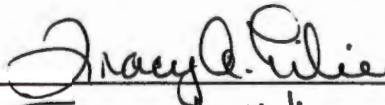
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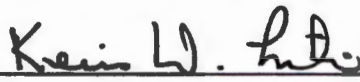
June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: DAWN D. Schutt Date of Signing: 5.25.23
Date of Birth: 12/07/65 or Colorado County Voter Reg. No. 2199575603
Residence Address: 310 Houston St Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Tracy A. Lilie Date of Signing: 5-26-23
Date of Birth: 2/16/60 or Colorado County Voter Reg. No. 1000839172
Residence Address: 212 Oak Cluster Dr. Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: KEVIN W. LILIE Date of Signing: 5-26-23
Date of Birth: 08/19/59 or Colorado County Voter Reg. No. 1000839138
Residence Address: 212 OAK CLUSTER DR COLUMBUS TX 78934
Mailing Address (if different from residence): _____

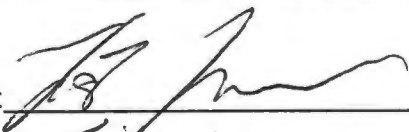
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: // or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

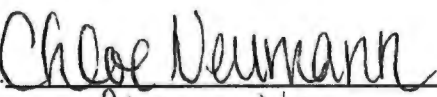
MINUTES OF THE COLORADO COUNTY
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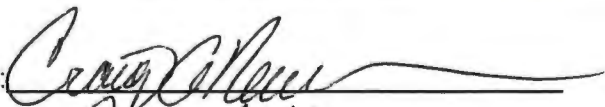
June 26, 2023


EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Travis Neumann Date of Signing: 5-22-2023
Date of Birth: 11¹⁹⁹⁵ or Colorado County Voter Reg. No. 2133958668
Residence Address: 1016 BUCK RD New Wm, Tx
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Chloe Neumann Date of Signing: 5-22-2023
Date of Birth: 9/11/1995 or Colorado County Voter Reg. No. 1203765552
Residence Address: 1016 BUCK RD New Wm Tx 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Corey A. Neumann Date of Signing: 5-22-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1019284838
Residence Address: 1025 Cedar Dr New Wm Tx 78950
Mailing Address (if different from residence): _____

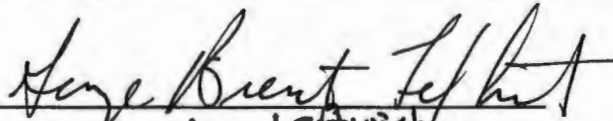
Signature: 
Printed Name: Becky Neumann Date of Signing: 5-22-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1019919306
Residence Address: 1025 Cedar Dr New Wm Tx 78950
Mailing Address (if different from residence): _____

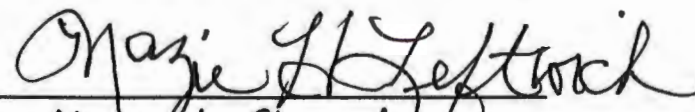
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COMMISSIONER'S COURT REGULAR MEETING

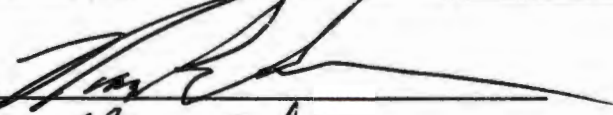
June 26, 2023

EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: George Brent Leftwich Date of Signing: 5/22/23
Date of Birth: 7-3-53 or Colorado County Voter Reg. No. 1099136234
Residence Address: 1088 Kleiwege Rd New Ulm, Tx 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Mazie Leftwich Date of Signing: 5/22/23
Date of Birth: 1/5/49 or Colorado County Voter Reg. No. 1099126649
Residence Address: 1088 Kleiwege Rd New Ulm, Tx 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Nathan R Brown Date of Signing: 5/23/23
Date of Birth: 12/21/1978 or Colorado County Voter Reg. No. 11018601137
Residence Address: 2343 Ehlinger Rd New Ulm, Tx 78960
Mailing Address (if different from residence): _____

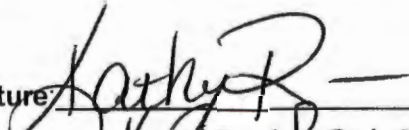
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

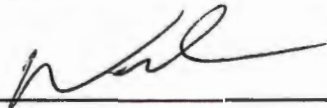
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

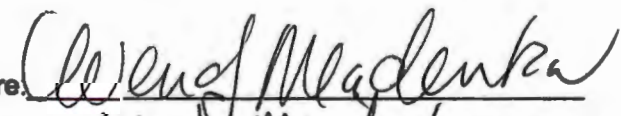
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Kathy Rester Date of Signing: 5/19/23
Date of Birth: 7/7/79 or Colorado County Voter Reg. No. 1008944372
Residence Address: 1011 Carriage Ct Alleyton, TX 78935
Mailing Address (if different from residence): SAA

Signature: 
Printed Name: William Maulder Date of Signing: 5/19/23
Date of Birth: 4/24/90 or Colorado County Voter Reg. No. 1152932565
Residence Address: 1281 Serrell Collee Rd Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Amber Bucarra Date of Signing: 5/19/23
Date of Birth: 1/10/79 or Colorado County Voter Reg. No. 1003697017
Residence Address: 4315 Hwy 71 Columbus, TX
Mailing Address (if different from residence): _____

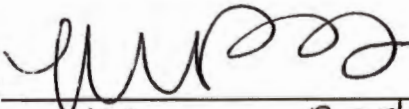
Signature: 
Printed Name: Wendy Madenka Date of Signing: 5/19/23
Date of Birth: 9/20/75 or Colorado County Voter Reg. No. 1013040197
Residence Address: 1055 CR 215A Weimar TX 78962
Mailing Address (if different from residence): Po Box 1072 Columbus TX 78934

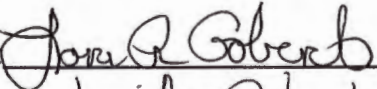
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

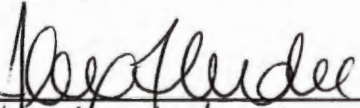
June 26, 2023

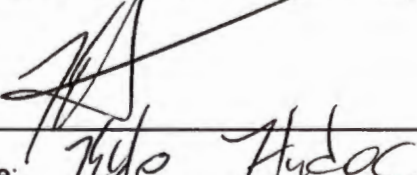
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Morgan Barten Date of Signing: 5/19/23
Date of Birth: 11/17/88 or Colorado County Voter Reg. No. 1142410688
Residence Address: 1022 Burford Street
Mailing Address (if different from residence): PO Box 455
Columbus TX 78934

Signature: 
Printed Name: Lori An Gobert Date of Signing: 5/19/23
Date of Birth: 9/14/67 or Colorado County Voter Reg. No. 1011974321
Residence Address: 1402 Front St
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Alex Hudac Date of Signing: 5/19/23
Date of Birth: 12/17/81 or Colorado County Voter Reg. No. 1160522332
Residence Address: 211 McCormick St.
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Kyle Hudac Date of Signing: 19-May-2023
Date of Birth: 6/14/85 or Colorado County Voter Reg. No. 1187368174
Residence Address: 211 McCormick St.
Mailing Address (if different from residence): _____

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^C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Riana Jamison
Printed Name: Riana Jamison Date of Signing: 22 May 2023
Date of Birth: 3/11/55 or Colorado County Voter Reg. No. 1000797068
Residence Address: 2322 Ehringer, New Wm TX 78950
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

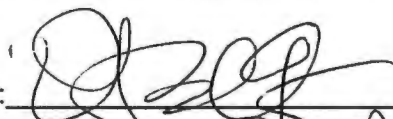
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____


MINUTES OF THE COLORADO COUNTY
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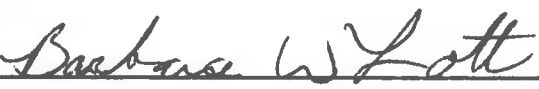
June 26, 2023

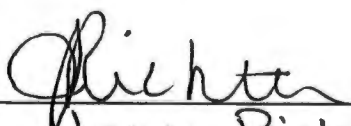
EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: VICTOR B. [unclear] Date of Signing: 5/17/23
Date of Birth: 2/27/88 or Colorado County Voter Reg. No. 1012171764
Residence Address: 232 TAIT ST COLUMBUS TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: LINDA BALLARD Date of Signing: 5/17/23
Date of Birth: 7/12/42 or Colorado County Voter Reg. No. 1146239976
Residence Address: 232 TAIT ST COLUMBUS TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Barbara W Lott Date of Signing: 5/17/23
Date of Birth: 9/16/68 or Colorado County Voter Reg. No. 1020643929
Residence Address: 2292 Ehlinger Rd New Ulm TX 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Joyce Richter Date of Signing: 5/22/23
Date of Birth: 12/09/55 or Colorado County Voter Reg. No. 1006538860
Residence Address: 2343 Ehlinger Rd New Ulm, TX 78950
Mailing Address (if different from residence): _____

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EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: *J K Besch*
Printed Name: JAMES K BESCH Date of Signing: 5-17-23
Date of Birth: 05/28/1948 or Colorado County Voter Reg. No. 1000929857
Residence Address: 2298 EHLINGER RD NEW ULM TX 78950
Mailing Address (if different from residence): SAME

Signature: *Jo Carol Besch*
Printed Name: Jo Carol BESCH Date of Signing: 5-17-23
Date of Birth: 6/18/50 or Colorado County Voter Reg. No. 1000833911
Residence Address: 2298 EHLINGER RD NEW ULM TX 78950
Mailing Address (if different from residence): SAME

Signature: *Ernest Richter J*
Printed Name: Ernest Richter Date of Signing: 5-22-23
Date of Birth: 6/11/42 or Colorado County Voter Reg. No. 1005348231
Residence Address: 2333 Ehlinger Rd New Ulm Tx
Mailing Address (if different from residence): _____

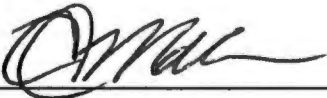
Signature: *Eudene Richter*
Printed Name: Eudene Richter Date of Signing: 5-22-23
Date of Birth: 11/11/46 or Colorado County Voter Reg. No. 1009432288
Residence Address: 2333 Ehlinger Rd New Ulm, Tx
Mailing Address (if different from residence): _____


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EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: TYLER MOELLER Date of Signing: 05/17/2023
Date of Birth: 08/04/1993 or Colorado County Voter Reg. No. ~~217970274~~ 1184506809
Residence Address: 1434 WARSCHAU SCHWETTE RD NEW ULM, TX 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: KAYLENE MOELLER Date of Signing: 05/17/2023
Date of Birth: 10/04/1993 or Colorado County Voter Reg. No. 217970274
Residence Address: 1434 WARSCHAU SCHWETTE RD NEW ULM, TX 78950
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Donald Noska

Printed Name: DONALD NOSKA Date of Signing: MAY 17, 2023

Date of Birth: // or Colorado County Voter Reg. No. 1000797973

Residence Address: 1927 FM 109, COLUMBUS, TEX. 78934

Mailing Address (if different from residence): _____

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____

Mailing Address (if different from residence): _____

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____

Mailing Address (if different from residence): _____

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____


Mailing Address (if different from residence): _____

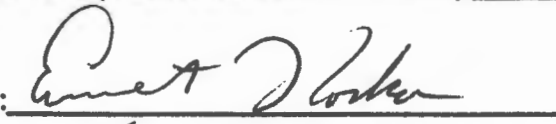
MINUTES OF THE COLORADO COUNTY
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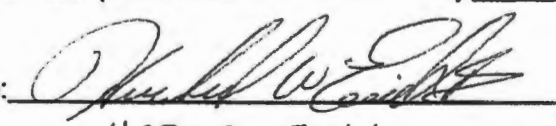
June 26, 2023

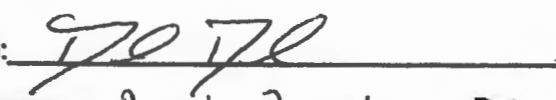
^C
EXHIBIT "R"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Frank L. Williams Date of Signing: 5-16-23
Date of Birth: 01/20/69 or Colorado County Voter Reg. No. 1152321820
Residence Address: 1155 Abel Rd New Ulm Tx 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: ERNEST NOSKA Date of Signing: 05/16/23
Date of Birth: 08/07/1947 or Colorado County Voter Reg. No. 1000797188
Residence Address: 1891 FM 109 Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: HAROLD EMICK Date of Signing: 05/16/23
Date of Birth: 11/19/1964 or Colorado County Voter Reg. No. 1017578882
Residence Address: 1650 McCLROY LN NEW ULM TX 78950
Mailing Address (if different from residence): _____

Signature: 
Printed Name: David Dvorak Date of Signing: 5/16/23
Date of Birth: 05/01/1987 or Colorado County Voter Reg. No. 1024201924
Residence Address: 1624 FM 1291, Fayetteville, Tx 78740
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Brent Gorman Sr.

Printed Name: Brent Gorman Sr. Date of Signing: 5/14/23

Date of Birth: 4/3/65 or Colorado County Voter Reg. No. 1000798086

Residence Address: 1115 Bluebird Ln. Columbus, TX 78934

Mailing Address (if different from residence): _____

Signature: Patricia Gorman

Printed Name: PATRICIA GORMAN Date of Signing: 5-14-23

Date of Birth: 2/13/65 or Colorado County Voter Reg. No. 1000797551

Residence Address: 1115 Bluebird Lane Columbus TX. 78934

Mailing Address (if different from residence): _____

Signature: Doris Gorman

Printed Name: DORIS GORMAN Date of Signing: 5-14-2023

Date of Birth: 8/1/2-1933 or Colorado County Voter Reg. No. 1000797956

Residence Address: 1064 BLUE BIRD LN.

Mailing Address (if different from residence): _____

Signature: Justin C. Wostard

Printed Name: JUSTIN C WOSTARD Date of Signing: 5/16/23

Date of Birth: 2/1/59 or Colorado County Voter Reg. No. 1000798637

Residence Address: 1377 SAN FELIPE Rd Fayetteville, Tx 78840

Mailing Address (if different from residence): same

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EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Timothy W. Riccio
Printed Name: Timothy W. Riccio ^{or} Date of Signing: 5/14/2023
Date of Birth: 01/18/1983 or Colorado County Voter Reg. No. 1018759587
Residence Address: 1202 Abel Rd. New Ulm, TX 78950
Mailing Address (if different from residence): _____

Signature: Jessica Riccio
Printed Name: Jessica Riccio Date of Signing: 5/14/2023
Date of Birth: 7/30/1984 or Colorado County Voter Reg. No. ~~915~~ 1167405253
Residence Address: 1202 Abel Rd New Ulm, TX 78950
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

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EXHIBIT "B"^C

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Cindy Ricicar (Cynthia)
Printed Name: Cindy Ricicar (Cynthia) Date of Signing: 5/15/2023
Date of Birth: 2/21/1959 or Colorado County Voter Reg. No. 1000799169
Residence Address: 1169 Dr. Neal Rd NewUlm, TX 78950
Mailing Address (if different from residence): _____

Signature: Dennis Ricicar
Printed Name: DENNIS RICICAR Date of Signing: 5/15/2023
Date of Birth: 12/19/57 or Colorado County Voter Reg. No. 1000798190
Residence Address: 1169 DR NEAL RD. NEW ULM, TX 78950
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____


Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____


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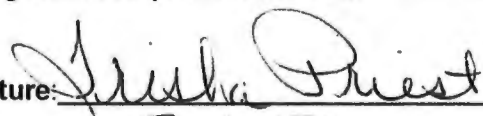
June 26, 2023


EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Kevin Kramer Date of Signing: 5-15-23
Date of Birth: 02/11/82 or Colorado County Voter Reg. No. 1098553363
Residence Address: 1105 Struss Lane Columbus TX
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Tori Kramer Date of Signing: 5-30-23
Date of Birth: 8/20/87 or Colorado County Voter Reg. No. 1179072808
Residence Address: 1105 Struss Lane Columbus
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Trisha Priest Date of Signing: 5-30-23
Date of Birth: 1/15/66 or Colorado County Voter Reg. No. 1000831967
Residence Address: 1124 Struss Ln. Columbus TX
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Stanley Priest Date of Signing: 5-30-23
Date of Birth: 6/14/60 or Colorado County Voter Reg. No. 1000831951
Residence Address: 1124 Struss Columbus 78534
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Natalie Wright
Printed Name: Natalie Wright Date of Signing: 5-30-23
Date of Birth: 11/23/83 or Colorado County Voter Reg. No. 1013999201
Residence Address: 1036 Pasovec Ln. Columbus, TX 78934
Mailing Address (if different from residence): PO Box 983 Columbus TX 78934

Signature: Patti Heintschel
Printed Name: Patti Heintschel Date of Signing: 5-30-23
Date of Birth: 6/9/60 or Colorado County Voter Reg. No. 1000800785
Residence Address: 1396 Shaws Bend Rd Columbus TX 78934
Mailing Address (if different from residence): PO Box 444 Columbus, TX 78934


Signature: Gerald Heintschel
Printed Name: GERALD HEINTSCHEL Date of Signing: 5-30-23
Date of Birth: 11 or Colorado County Voter Reg. No. 1000801180
Residence Address: 1396 Shaws Bend R. Columbus TX 78934
Mailing Address (if different from residence): PO Box 444 Col. TX 78934

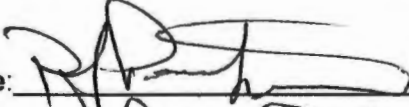
Signature: JW Wright
Printed Name: JW WRIGHT Date of Signing: 5-30-23
Date of Birth: 8/11/81 or Colorado County Voter Reg. No. 1010847512
Residence Address: 1036 Pasovec Ln. Columbus TX 78934
Mailing Address (if different from residence): P.O. Box 983 Columbus TX 78934

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: GREG SCHNEIDER Date of Signing: 5/26/23
Date of Birth: 12/16 or Colorado County Voter Reg. No. 1191562247
Residence Address: 219 OAK CLUSTER COLUMBUS, TX
Mailing Address (if different from residence): SAME

Signature: 
Printed Name: ROBERT POENITZSCH Date of Signing: 5/26/23
Date of Birth: 11/19 or Colorado County Voter Reg. No. 1006801053
Residence Address: 1087 POENITZSCH LN COLUMBUS
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Verna Nell Dittmar
Printed Name: Verna Nell Dittmar Date of Signing: 5-15-23
Date of Birth: 1/14/36 or Colorado County Voter Reg. No. 1000776858
Residence Address: 102 River Bend Dr. Columbus, Tx 78934
Mailing Address (if different from residence): _____

Signature: [Signature]
Printed Name: Leon Dittmer, Jr. Date of Signing: 5-15-23
Date of Birth: 8/17/30 or Colorado County Voter Reg. No. 1000776843
Residence Address: 102 River Bend, Columbus Tx 78934
Mailing Address (if different from residence): _____

Signature: James Prichard
Printed Name: JAMES PRICHARD Date of Signing: 5/25/23
Date of Birth: 9/5/63 or Colorado County Voter Reg. No. 1001696085
Residence Address: 1176 G. MILLER
Mailing Address (if different from residence): PO Box 265
COLUMBUS, TX 78934

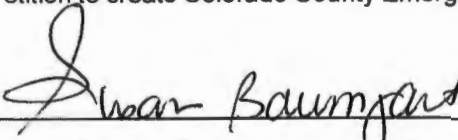
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

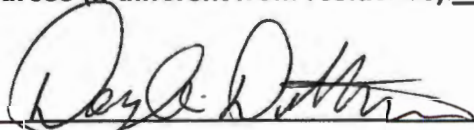
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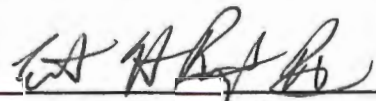
June 26, 2023

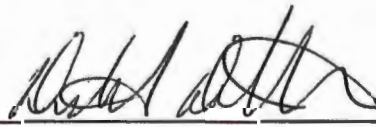
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: SUSAN BAUMGART Date of Signing: 5-7-2023
Date of Birth: 4/19/57 or Colorado County Voter Reg. No. 1000782106
Residence Address: 4335 Hwy 71 S, Columbus, Tx
Mailing Address (if different from residence): Po Box 904 Columbus, Tx

Signature: 
Printed Name: Doyle F. Dittmar Date of Signing: 5-7-23
Date of Birth: 12/15/58 or Colorado County Voter Reg. No. 1000834549
Residence Address: 4335 Hwy 71 S, Columbus, Tx. 78934
Mailing Address (if different from residence): P.O. Box 904 Columbus, Tx. 78934

Signature: 
Printed Name: Ernest Baumgart Date of Signing: 5/10/23
Date of Birth: 9/3/60 or Colorado County Voter Reg. No. 1001850858
Residence Address: 212 Jones Columbus, Tx. 78934
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Dwight Dittmar Date of Signing: 5/14/23
Date of Birth: 8/19/61 or Colorado County Voter Reg. No. 1020186389
Residence Address: 226 Jones St. Columbus, Tx 78934
Mailing Address (if different from residence): P.O. Box 1150

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: William P. Durbin
Printed Name: William P. DURBIN Date of Signing: 5.12.2023
Date of Birth: 5/11/1951 or Colorado County Voter Reg. No. 1106942999
Residence Address: 1712 Charter Street, Columbus, TX
Mailing Address (if different from residence): _____

Signature: Roger C Wade
Printed Name: Roger C Wade Date of Signing: 5-17-23
Date of Birth: 1/24/1941 or Colorado County Voter Reg. No. 1130980736
Residence Address: 903 Old Alleyton Rd, Alleyton 78935
Mailing Address (if different from residence): _____

Signature: Kim Butler
Printed Name: Kim Butler Date of Signing: 5/17/2023
Date of Birth: 11/14/44 or Colorado County Voter Reg. No. 1107372467
Residence Address: 1st Jackson St., Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: B. Peterman
Printed Name: B. PETERMAN Date of Signing: 5/17/23
Date of Birth: 1/14/44 or Colorado County Voter Reg. No. 1022521777
Residence Address: 302 Bonham Col. TX
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: *Steve McCullough*
Printed Name: Steve McCullough Date of Signing: 5/18/23
Date of Birth: 01/19/57 or Colorado County Voter Reg. No. 1187854719
Residence Address: 702 Front St. Columbus
Mailing Address (if different from residence): _____

Signature: *Grace McCullough*
Printed Name: Grace McCullough Date of Signing: 5/18/23
Date of Birth: 2/11/1959 or Colorado County Voter Reg. No. 1186438264
Residence Address: 702 Front St. Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: *Colette Durbin*
Printed Name: Colette Durbin Date of Signing: 5/18/23
Date of Birth: 10/6/1951 or Colorado County Voter Reg. No. 1107016033
Residence Address: 1712 Charter St, Columbus, TX 78934
Mailing Address (if different from residence): _____

Signature: *Gregory M. Moore*
Printed Name: Gregory M. Moore Date of Signing: 5/23/23
Date of Birth: 12/27/57 or Colorado County Voter Reg. No. 1099031522
Residence Address: 804 Milan St, Columbus, TX 78934
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Sharon J. Moore
Printed Name: SHARON B Moore Date of Signing: 5/18/23
Date of Birth: 1/29/51 or Colorado County Voter Reg. No. 1099903965
Residence Address: 1635 TRAVIS ST
Mailing Address (if different from residence): SAME

Signature: Coleen Zimmerman
Printed Name: Coleen Zimmerman Date of Signing: 5/25/23
Date of Birth: 11/29/60 or Colorado County Voter Reg. No. 1000773999
Residence Address: 808 Front St
Mailing Address (if different from residence): same

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Kathleen Wick
Printed Name: Kathleen Wick Date of Signing: 5-25-23
Date of Birth: 9/14/63 or Colorado County Voter Reg. No. 1000812076
Residence Address: 1048 Wolf Creek Ln. Weimar TX 78962
Mailing Address (if different from residence): PO Box 955 - Columbus 78934

Signature: Emily Shupak
Printed Name: Emily Shupak Date of Signing: 5-25-23
Date of Birth: 1/18/88 or Colorado County Voter Reg. No. 1041728028
Residence Address: 1049 Wolf Creek Ln. Weimar TX 78962
Mailing Address (if different from residence): PO Box 1024 - Columbus 78934

Signature: [Signature]
Printed Name: Blake Shifflett Date of Signing: 05/25/2023
Date of Birth: 12/28/81 or Colorado County Voter Reg. No. 1011886705
Residence Address: 1250 Bus St 71 Columbus TX 78934
Mailing Address (if different from residence): _____

Signature: Carrie McRee
Printed Name: Carrie McRee Date of Signing: 5/25/23
Date of Birth: 5/11/82 or Colorado County Voter Reg. No. 1064665142
Residence Address: 1006 Providence Landing
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 

Printed Name: KEITH McREE Date of Signing: 5/25/23

Date of Birth: 6/17/78 or Colorado County Voter Reg. No. 1069645939

Residence Address: 1006 PROVIDENCE LANDON DR. COLUMBUS, TX 78934

Mailing Address (if different from residence): P.O. Box 688
COLUMBUS, TX 78934


Signature: Debbie Dudensing

Printed Name: Debbie Dudensing Date of Signing: 5/25/23

Date of Birth: 12/3/60 or Colorado County Voter Reg. No. _____

Residence Address: 1491 Fm 1291 Fayetteville, TX 78940

Mailing Address (if different from residence): _____

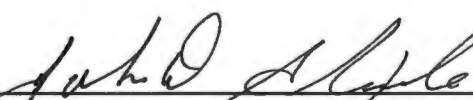
Signature: 

Printed Name: Doreen F. Alexander Date of Signing: 5-25-23

Date of Birth: 9/16/47 or Colorado County Voter Reg. No. 1000834389

Residence Address: 1055 Live Oak Ln Weimar, TX. 78962

Mailing Address (if different from residence): 1010 Melam St

Signature: 

Printed Name: John D. Alexander Date of Signing: 5-26-23

Date of Birth: 5/28/44 or Colorado County Voter Reg. No. 1000929842

Residence Address: 1055 Live Oak Ln Weimar, TX 78962

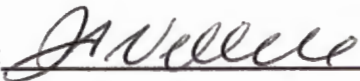
Mailing Address (if different from residence): _____

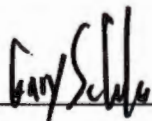
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

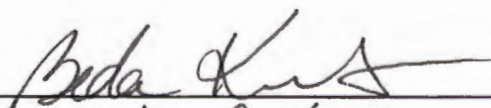
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: JOE VILLAREAL Date of Signing: 5-22-2023
Date of Birth: 1/14/80 or Colorado County Voter Reg. No. 1115668547
Residence Address: 2366 FM 949 CAT SPRING, TX 78933
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Gary Schulze Date of Signing: 5/22/23
Date of Birth: 6/5/80 or Colorado County Voter Reg. No. 2125616212
Residence Address: 1186 Double Creek Rd, CAT Spring, TX 78933
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Travis Kent Date of Signing: 5/26/2023
Date of Birth: 07/20/1976 or Colorado County Voter Reg. No. 1106867163
Residence Address: 1111 Winslow Dr., Alleyton Tx 78935
Mailing Address (if different from residence): _____

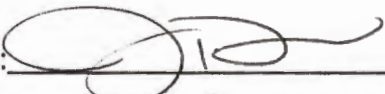
Signature: 
Printed Name: Boda G Kent Date of Signing: 5/26/2023
Date of Birth: 5/28/72 or Colorado County Voter Reg. No. 1114083454
Residence Address: 1111 Winslow Dr, Alleyton TX 78935
Mailing Address (if different from residence): _____

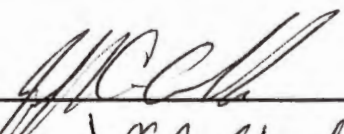
MINUTES OF THE COLORADO COUNTY
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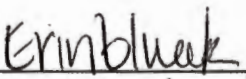
June 26, 2023

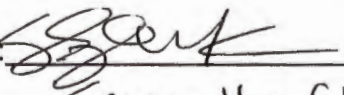
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Jenni Duncan Date of Signing: 5.20.23
Date of Birth: 7/29/75 or Colorado County Voter Reg. No. 1136588820
Residence Address: 1014 Kveton Rd, Cat Spring TX 78933
Mailing Address (if different from residence): —

Signature: 
Printed Name: Jeff C. Gilueck Date of Signing: 5/20/23
Date of Birth: 2/28/80 or Colorado County Voter Reg. No. 1009152213
Residence Address: 4079 Cat Spring Rd, Cat Spring, TX 78933
Mailing Address (if different from residence): —

Signature: 
Printed Name: Erin blueck Date of Signing: 5/20/23
Date of Birth: 11/28/80 or Colorado County Voter Reg. No. 1014086779
Residence Address: 4079 Cat Spring Rd Cat Spring TX 78933
Mailing Address (if different from residence): —

Signature: 
Printed Name: Samantha Gilueck Date of Signing: 5/20/23
Date of Birth: 12/15/83 or Colorado County Voter Reg. No. 1192275194
Residence Address: 1077 Tree Farm Rd Cat Spring, TX 78933
Mailing Address (if different from residence): 3

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Jacey Nawara
Printed Name: Jacey Nawara Date of Signing: 5-20-23
Date of Birth: 5/18/99 or Colorado County Voter Reg. No. 1001560990
Residence Address: 1091 Tree Farm Rd. Cat Spring TX 78933
Mailing Address (if different from residence): _____

Signature: Adriana Nawara
Printed Name: Adriana Nawara Date of Signing: 5-20-23
Date of Birth: 8/16/1988 or Colorado County Voter Reg. No. 2158430058
Residence Address: 1081 Tree farm rd- Cat Spring, TX 78933
Mailing Address (if different from residence): _____

Signature: Charles Glueck
Printed Name: Charles Glueck Date of Signing: 5.20.23
Date of Birth: 7/9/43 or Colorado County Voter Reg. No. 1000790451
Residence Address: 1098 Tree Farm Rd, Cat Spring TX
Mailing Address (if different from residence): _____ 78933

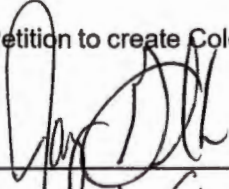
Signature: Randi K. Glueck
Printed Name: Randi K. Glueck Date of Signing: 05.20.23
Date of Birth: 08/04/83 or Colorado County Voter Reg. No. 2125092086
Residence Address: 4040 Cat Spring Rd. Cat Spring, TX 78933
Mailing Address (if different from residence): N/A

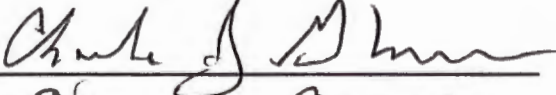
MINUTES OF THE COLORADO COUNTY
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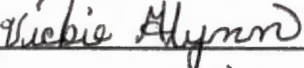
June 26, 2023

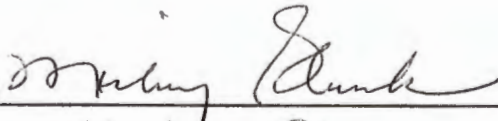
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Jay Glueck Date of Signing: 5/20/23
Date of Birth: 07/24/60 or Colorado County Voter Reg. No. 1194523680
Residence Address: 4040 Cat Spring Rd Cat Spring, TX 78937
Mailing Address (if different from residence): _____

Signature: 
Printed Name: CHARLES GREEN Date of Signing: 20 MAY 20 23
Date of Birth: 11 or Colorado County Voter Reg. No. ~~10000000~~ 1000795562
Residence Address: 2668 Zimmerscheidt Rd. Alleyton, TX 78935
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Vickie Glynn Date of Signing: 5/20/23
Date of Birth: 2/17/54 or Colorado County Voter Reg. No. 1027929720
Residence Address: 2668 Zimmerscheidt Rd. Alleyton, TX 78935
Mailing Address (if different from residence): _____

Signature: 
Printed Name: Mickey Glueck Date of Signing: 5-20-23
Date of Birth: 11/11/45 or Colorado County Voter Reg. No. 1000790467
Residence Address: 1098 Tree Farm Rd, Cat Spr., Tx 78933
Mailing Address (if different from residence): -

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023



**Colorado County Elections
Rebecka LaCourse
Elections Administrator**

Colorado County Courthouse Annex
318 Spring Street, Suite 101
Columbus, Texas 78934

June 13, 2023

The Honorable Ty Prause
Colorado County Judge
400 Spring Street, Room 107
Columbus, TX 78934

Re: Petition for Creation of Colorado County Emergency Services District No. 1 (Columbus area)

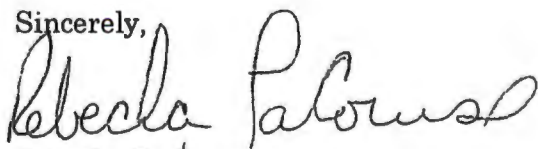
Dear Judge Prause:

I, the Colorado County Election Administrator, am in receipt of the petition for the creation of the Colorado County Emergency Services District No. 1. There are 166 signatures on the filed petition, in which, 155 meet the requirement of registered voters owning taxable real property in the proposed Colorado County ESD 1.

The voter registration identification and the property ID number has been noted on the petition as part of the documentation of eligibility pursuant to (H&S) Section 775.011.

I certify that the petition contains more than the minimum 100 signatures of registered voters and real property owners within the boundaries of Exhibit A provided to my office by the petitioners.

Sincerely,


Rebecka LaCourse



VOTETEXAS.GOV

Phone: 979-732-6860

Fax: 979-732-2952

Email: elections@co.colorado.tx.us

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

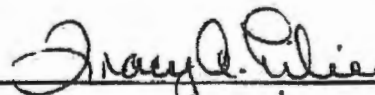
WORKSHEET
REVIEW


PT 1

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: DAWN D. SCHUSTER Date of Signing: 5-25-23
Date of Birth: 12-07-65 or Colorado County Voter Reg. No. 2199575103
Residence Address: 310 Houston St Columbus TX 78934
Mailing Address (if different from residence): 10915

Signature: 
Printed Name: Tracy A. Lillie Date of Signing: 5-26-23
Date of Birth: 8-29-60 or Colorado County Voter Reg. No. 1000839172
Residence Address: 212 Oak Cluster Dr. Columbus, TX 78934
Mailing Address (if different from residence): 14740

Signature: 
Printed Name: KEVIN W. LILLIE Date of Signing: 5-26-23
Date of Birth: 03-19-69 or Colorado County Voter Reg. No. 1000839138
Residence Address: 212 OAK CLUSTER DR COLUMBUS TX 78934
Mailing Address (if different from residence): 11413

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: Travis Neumann Date of Signing: 5-22-2023
Date of Birth: 11²⁰⁹⁵ or Colorado County Voter Reg. No. 2133958668
Residence Address: 1016 BUCK RD New ULM, TX
Mailing Address (if different from residence): 19194

Signature: Chloe Neumann
Printed Name: Chloe Neumann Date of Signing: 5-22-2023
Date of Birth: 9/19/1995 or Colorado County Voter Reg. No. 1003765552
Residence Address: 1016 BUCK RD New ULM TX 78950
Mailing Address (if different from residence): Name not on any property

Signature: [Signature]
Printed Name: Cheryl A. Neumann Date of Signing: 5-22-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1019284838
Residence Address: 1025 Cedar Dr New ULM TX 78950
Mailing Address (if different from residence): 19173

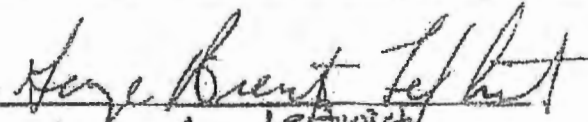
Signature: [Signature]
Printed Name: Becky Neumann Date of Signing: 5-22-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1019919306
Residence Address: 1025 Cedar Dr New ULM TX 78950
Mailing Address (if different from residence): Name not on any property

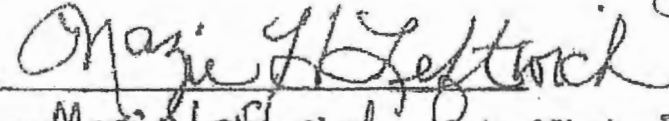
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

^C
EXHIBIT "B"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: George Brent Leftwich Date of Signing: 5/22/23
Date of Birth: 7/12/53 or Colorado County Voter Reg. No. 1099136234
Residence Address: 1089 Kleihage Rd New Ulm, Tx 78950
Mailing Address (if different from residence): 21533 Cedarwood Partners LP

Signature: 
Printed Name: Mazie Leftwich Date of Signing: 5/22/23
Date of Birth: 1/5/49 or Colorado County Voter Reg. No. 1099126649
Residence Address: 1089 Kleihage Rd New Ulm, Tx 78950
Mailing Address (if different from residence): 21533 Cedarwood Partners LP

Signature: 
Printed Name: Nathan R. Frey Date of Signing: 5/22/23
Date of Birth: 12/1/1978 or Colorado County Voter Reg. No. 1098651137
Residence Address: 2393 Shlenger Rd New Ulm TX 78960
Mailing Address (if different from residence): Nothing on Name or Street

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

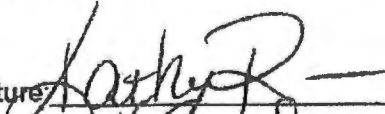
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

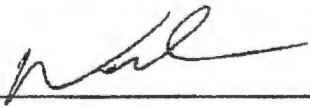
June 26, 2023


Red-Cod property ID

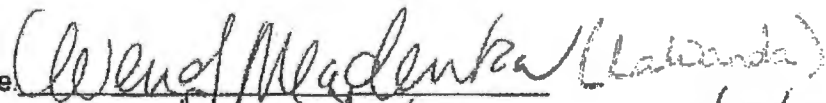
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1.

Signature: 
Printed Name: Kathy Rester Date of Signing: 5/19/23
Date of Birth: 7/7/79 or Colorado County Voter Reg. No. 1608944372
Residence Address: 1011 Carriage Ct Alleyton, TX 78935
Mailing Address (if different from residence): SAA 10224

Signature: 
Printed Name: William Mauldin Date of Signing: 5/19/23
Date of Birth: 4/14/90 or Colorado County Voter Reg. No. 1152932865
Residence Address: 1251 Serrell Collier Rd Columbus, TX 78934
Mailing Address (if different from residence): 90527

Signature: 
Printed Name: Amber Bucura Date of Signing: 5/19/23
Date of Birth: 1/10/79 or Colorado County Voter Reg. No. 1003162757
Residence Address: 4315 Hwy 71 Columbus, TX
Mailing Address (if different from residence): 20613

X Signature: 
Printed Name: Wendy Madenka Date of Signing: 5/19/23
Date of Birth: 9/20/75 or Colorado County Voter Reg. No. 1013045197
Residence Address: 1055 CR 215A Weimar TX 78962
Mailing Address (if different from residence): Po Box 1072 Columbus TX
68367 78934

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Handwritten Signature]
Printed Name: Morgan Barten Date of Signing: 5/19/23
Date of Birth: 11/17/88 or Colorado County Voter Reg. No. 1142410688
Residence Address: 1022 Burford Street
Mailing Address (if different from residence): PO Box 455 # 85476
Columbus TX 78934

Signature: [Handwritten Signature]
Printed Name: Lon An Gobert Date of Signing: 5/19/23
Date of Birth: 9/14/67 or Colorado County Voter Reg. No. 1011974321
Residence Address: 1402 Front St
Mailing Address (if different from residence): — 10906

Signature: [Handwritten Signature]
Printed Name: Alex Hudac Date of Signing: 5/19/23
Date of Birth: 2/28/88 or Colorado County Voter Reg. No. 1110522833
Residence Address: 211 McCormick St.
Mailing Address (if different from residence): 82787

Signature: [Handwritten Signature]
Printed Name: Alex Hudac Date of Signing: 19-May-2023
Date of Birth: 6/25/88 or Colorado County Voter Reg. No. 1197368774
Residence Address: 211 McCormick St.
Mailing Address (if different from residence): 82787

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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^C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Riana Jamison (Catharina)
Printed Name: Riana Jamison Date of Signing: 22 May 2023
Date of Birth: 3/1/55 or Colorado County Voter Reg. No. 1006797060
Residence Address: 2322 Ehringer, New Wm TX 78950
Mailing Address (if different from residence): 29430

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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^C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: VICTOR BARRERA Date of Signing: 5/17/23
Date of Birth: 2/27/88 or Colorado County Voter Reg. No. 1012171764
Residence Address: 232 TAIT ST COLUMBUS TX 78934
Mailing Address (if different from residence): 15396

Signature: [Signature]
Printed Name: LINDA BARRO Date of Signing: 5/17/23
Date of Birth: 7/17/42 or Colorado County Voter Reg. No. 1146239976
Residence Address: 232 TAIT ST COLUMBUS TX 78934
Mailing Address (if different from residence): 15396

Signature: [Signature]
Printed Name: Barbara W Lott Date of Signing: 5/17/23
Date of Birth: 9/6/68 or Colorado County Voter Reg. No. 10070643929
Residence Address: 2292 Ehlinger Rd New Ulm TX 78950
Mailing Address (if different from residence): 94940 / Mineral

Signature: [Signature]
Printed Name: Joyce Richter Date of Signing: 5/22/23
Date of Birth: 12/09/56 or Colorado County Voter Reg. No. 1006538860
Residence Address: 2343 Ehlinger Rd New Ulm, TX 78950
Mailing Address (if different from residence): 96055

MINUTES OF THE COLORADO COUNTY
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EXHIBIT ^C"A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: *J. K. Besch*
Printed Name: JAMES K BESCH Date of Signing: 5-17-23
Date of Birth: 05/28/1947 or Colorado County Voter Reg. No. 1000929857 ✓
Residence Address: 2298 EHLINGER RD NEW ULM TX 78950
Mailing Address (if different from residence): SAME Nothing in name

Signature: *Carol Besch*
Printed Name: Carol Besch Date of Signing: 5-17-23
Date of Birth: 6-19-50 or Colorado County Voter Reg. No. 1005833911
Residence Address: 2298 EHLINGER RD NEW ULM TX 78950
Mailing Address (if different from residence): SAME 510840

Signature: *Ernest Richter*
Printed Name: Ernest Richter Date of Signing: 5-22-23
Date of Birth: 6/11/43 or Colorado County Voter Reg. No. 1005348731
Residence Address: 2333 Ehlinger Rd New Ulm Tx
Mailing Address (if different from residence): 21596

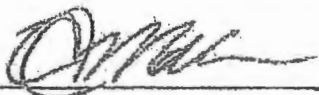
Signature: *Eudene Richter*
Printed Name: Eudene Richter Date of Signing: 5-22-23
Date of Birth: 11/11/46 or Colorado County Voter Reg. No. 1009432288
Residence Address: 2333 Ehlinger Rd New Ulm, Tx
Mailing Address (if different from residence): 21596


MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

^c
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: TYLER MOBERG Date of Signing: 05/17/2023
Date of Birth: 08/04/1992 or Colorado County Voter Reg. No. ~~281041192~~ 1184506809
Residence Address: 1434 WARSAW SCHMETTE RD NEW ULM, TX 78950
Mailing Address (if different from residence): 95343

Signature: 
Printed Name: KAYLENE MOBERG Date of Signing: 05/17/2023
Date of Birth: 10/04/1993 or Colorado County Voter Reg. No. 2179702741
Residence Address: 1434 WARSAW SCHMETTE RD NEW ULM, TX 78950
Mailing Address (if different from residence): 95343

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Donald Naska

Printed Name: DONALD NASKA Date of Signing: MAY 17, 2023

Date of Birth: // or Colorado County Voter Reg. No. 1000797973 ✓

Residence Address: 1927 FM 109, COLUMBUS, TEX. 78934

Mailing Address (if different from residence): 31563

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____

Mailing Address (if different from residence): _____

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____

Mailing Address (if different from residence): _____

Signature: _____

Printed Name: _____ Date of Signing: _____

Date of Birth: // or Colorado County Voter Reg. No. _____

Residence Address: _____

Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: Frank Iw... Date of Signing: 5-16-23
Date of Birth: 01/21/69 or Colorado County Voter Reg. No. 1150321820
Residence Address: 1155 Abel Rd New Ulm Tx 78950
Mailing Address (if different from residence): 90459

Signature: [Signature]
Printed Name: ERNEST Noska Date of Signing: 05/16/23
Date of Birth: 08/07 1947 Colorado County Voter Reg. No. 1000797788
Residence Address: 1891 FM 109 Columbus TX 78954
Mailing Address (if different from residence): 31564

Signature: [Signature]
Printed Name: HAROLD EMICK Date of Signing: 05/16/23
Date of Birth: 11/19/1951 or Colorado County Voter Reg. No. 1017578882
Residence Address: 1650 MCGEEWAY LN NEW ULM TX 78950
Mailing Address (if different from residence): property in name of Sabrina
Do other properties

Signature: [Signature]
Printed Name: David Duval Date of Signing: 5/16/23
Date of Birth: 05/01/1987 or Colorado County Voter Reg. No. 1024201924
Residence Address: 1624 FM 1291, Fayetteville, TX 78940
Mailing Address (if different from residence): 80804

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Brent Gorman Sr.

Printed Name: Brent Gorman Sr. Date of Signing: 5/14/23

Date of Birth: 2/3/65 or Colorado County Voter Reg. No. 1000798086

Residence Address: 1115 Bluebird Ln. Columbus, TX 78934

Mailing Address (if different from residence): 77403

Signature: Patricia Gorman

Printed Name: PATRICIA GORMAN Date of Signing: 5-14-23

Date of Birth: 2/17/65 or Colorado County Voter Reg. No. 1000797551

Residence Address: 1115 Bluebird Lane Columbus Tx. 78934

Mailing Address (if different from residence): 77403

Signature: Doris Gorman

Printed Name: DORIS GORMAN Date of Signing: 5-14-2023

Date of Birth: 2/12-1933 or Colorado County Voter Reg. No. 1000797956

Residence Address: 1064 BLUE BIRD LN.

Mailing Address (if different from residence): 31524

Signature: Justin C. Winstead

Printed Name: Justin C Winstead Date of Signing: 5/16/23

Date of Birth: 2/1/59 or Colorado County Voter Reg. No. 1000798637

Residence Address: 1377 SAN Felipe Rd Fayetteville, Tx 78840

Mailing Address (if different from residence): same property in divorce case to other properties

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Timothy W. Riccio
Printed Name: Timothy W. Riccio Date of Signing: 5/14/2023
Date of Birth: 01/18/1983 or Colorado County Voter Reg. No. 1018759587 ✓
Residence Address: 1202 Abel Rd. New Ulm, TX 78950
Mailing Address (if different from residence): 19175

Signature: Jessica Riccio
Printed Name: Jessica Riccio Date of Signing: 5/14/2023
Date of Birth: 7/30/1984 or Colorado County Voter Reg. No. ~~96~~ 1167405253 ✓
Residence Address: 1202 Abel Rd New Ulm, TX 78950
Mailing Address (if different from residence): 19175

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: / / or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

^C
EXHIBIT "A"

Signatures for Petition to Create Colorado County Emergency Services District No. 1:

Signature: Cindy Ricicar (Cynthia)
Printed Name: Cindy Ricicar (Cynthia) Date of Signing: 5/15/2023
Date of Birth: 2/21/1959 or Colorado County Voter Reg. No. 1000799169 ✓
Residence Address: 1169 Dr. Neal Rd. New Ulm, TX 78950
Mailing Address (if different from residence): 15080

Signature: Dennis Ricicar
Printed Name: DENNIS RICICAR Date of Signing: 5/15/2023
Date of Birth: 12/19/57 or Colorado County Voter Reg. No. 1000798190 ✓
Residence Address: 1169 DR NEAL RD. NEW ULM, TX 78950
Mailing Address (if different from residence): 29573

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____


Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: ___/___/___ or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

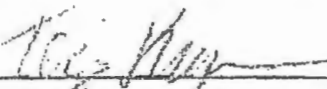
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

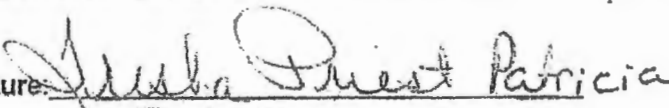
June 26, 2023

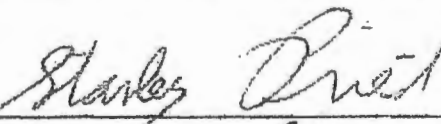
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Kevin Kramr Date of Signing: 5-15-23
Date of Birth: 02/17/82 or Colorado County Voter Reg. No. 1098553363
Residence Address: 1105 Struss Lane Columbus TX
Mailing Address (if different from residence): 79495

Signature: 
Printed Name: Tori Kramr Date of Signing: 5-30-23
Date of Birth: 8/20/87 or Colorado County Voter Reg. No. 1179672808
Residence Address: 1105 Struss Lane Columbus
Mailing Address (if different from residence): 79495

Signature: 
Printed Name: Trisha Priest Date of Signing: 5-30-23
Date of Birth: 1/21/56 Colorado County Voter Reg. No. 1000831967
Residence Address: 1124 Struss Ln. Columbus Tx
Mailing Address (if different from residence): 10944

Signature: 
Printed Name: Stanley Priest Date of Signing: 5-30-23
Date of Birth: 6/17/60 or Colorado County Voter Reg. No. 1000831951
Residence Address: 1124 Struss Columbus 78534
Mailing Address (if different from residence): 11605

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Natalie Wright
Printed Name: Natalie Wright Date of Signing: 5-30-23
Date of Birth: 11/23/83 or Colorado County Voter Reg. No. 1013999201
Residence Address: 10316 Pastore Ln., Columbus, TX 78934
Mailing Address (if different from residence): PO Box 983 Columbus TX 78934
79457

Signature: Patti Heintschel
Printed Name: Patti Heintschel Date of Signing: 5-30-23
Date of Birth: 6/16/60 or Colorado County Voter Reg. No. 1000800785
Residence Address: 1396 Staws Bend Rd Columbus TX 78934
Mailing Address (if different from residence): PO Box 444 Columbus TX 78934
84988 ~~22986~~

Signature: Gerald Heintschel
Printed Name: GERALD HEINTSCHEL Date of Signing: 5-30-23
Date of Birth: 11 or Colorado County Voter Reg. No. 1000861180
Residence Address: 1396 Staws Bend R. Columbus TX 78934
Mailing Address (if different from residence): PO Box 444 Col. TX 78934 22986


Signature: Joseph Wayne
Printed Name: JW Wayne Date of Signing: 5-30-23
Date of Birth: 7/1/81 or Colorado County Voter Reg. No. 1016847512
Residence Address: 1036 P. Box Ln Columbus TX 78934
Mailing Address (if different from residence): P.O. Box 983 Columbus TX 78934
93999


MINUTES OF THE COLORADO COUNTY
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June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: GREG SCHNEIDER Date of Signing: 5/26/23
Date of Birth: 3/27/60 or Colorado County Voter Reg. No. 1191562247
Residence Address: 219 OAK CLUSTER COLUMBUS, TX
Mailing Address (if different from residence): SAME 10525

Signature: 
Printed Name: ROBERT POEWITZ Date of Signing: 5/26/23
Date of Birth: 11/19 or Colorado County Voter Reg. No. 1000801053
Residence Address: 1007 POEWITZ DR W COLUMBUS
Mailing Address (if different from residence): 23047

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Verna Nell Dittmar
Printed Name: Verna Nell Dittmar Date of Signing: 5-15-23
Date of Birth: 11/13/30 or Colorado County Voter Reg. No. 1000776868
Residence Address: 102 River Bend Dr. Columbus, Tx 78934
Mailing Address (if different from residence): 18910

Signature: [Handwritten Signature]
Printed Name: Leon Dittmar, Jr Date of Signing: 5-15-23
Date of Birth: 8/14/30 or Colorado County Voter Reg. No. 1000776843
Residence Address: 102 River Bend, Columbus Tx 78934
Mailing Address (if different from residence): 18910

Signature: James Prichard
Printed Name: JAMES PRICHARD Date of Signing: 5/25/23
Date of Birth: 9/15/63 or Colorado County Voter Reg. No. 1001696085
Residence Address: 1176 G. MILLER
Mailing Address (if different from residence): PO Box 265 62895
COLUMBUS, TX 78934

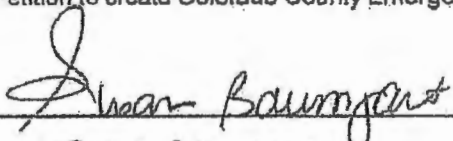
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

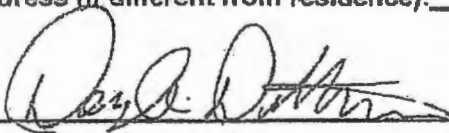
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

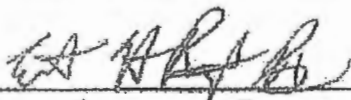
June 26, 2023

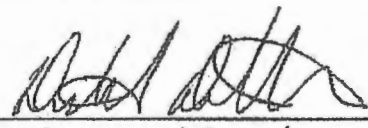
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Susan BAUMGART Date of Signing: 5-7-2023
Date of Birth: 1/19/57 or Colorado County Voter Reg. No. 1000782106
Residence Address: 4335 Hwy 71 S, Columbus, Tx
Mailing Address (if different from residence): P.O. Box 904 Columbus, Tx 78934

Signature: 
Printed Name: Doyle F. Dittmar Date of Signing: 5-7-23
Date of Birth: 12/15/57 or Colorado County Voter Reg. No. 1006834549
Residence Address: 4335 Hwy 71 S, Columbus, Tx. 78934
Mailing Address (if different from residence): P.O. Box 904 Columbus, Tx. 78934

Signature: 
Printed Name: Ernest BAUMGART Date of Signing: 5/10/23
Date of Birth: 9/3/60 or Colorado County Voter Reg. No. 1001850858
Residence Address: 212 Jones Columbus, Tx. 78934
Mailing Address (if different from residence): 11981

Signature: 
Printed Name: Dwight Dittmar Date of Signing: 5/14/23
Date of Birth: 8/18/61 or Colorado County Voter Reg. No. 10026186389
Residence Address: 226 Jones St Columbus, Tx 78934
Mailing Address (if different from residence): P.O. Box 1150 11918

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: William P. Durbin
Printed Name: William P. DURBIN Date of Signing: 5.12.2023
Date of Birth: 11²⁸ 1951 or Colorado County Voter Reg. No. 1166942999
Residence Address: 1712 Charter Street, Columbus, TX
Mailing Address (if different from residence): 17403

Signature: Roger C Wade
Printed Name: Roger C Wade Date of Signing: 5-17-23
Date of Birth: 1/14/41 or Colorado County Voter Reg. No. 1130980236
Residence Address: 903 Ole Alleyton Rd, Alleyton 78935
Mailing Address (if different from residence): 16113

Signature: Karl Butler
Printed Name: Karl Butler Date of Signing: 5/17/2023
Date of Birth: 1/6/44 or Colorado County Voter Reg. No. 1167312467
Residence Address: 100 Jackson St, Columbus TX 78934
Mailing Address (if different from residence): 11692

Signature: B. Peterman
Printed Name: B. PETERMAN Date of Signing: 5/17/23
Date of Birth: 1/12/44 or Colorado County Voter Reg. No. 1058521777
Residence Address: 302 Benham Col. TX
Mailing Address (if different from residence): 16923

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: *Steve McCullough*
Printed Name: Steve McCullough Date of Signing: 5/18/23
Date of Birth: 9/1/1957 or Colorado County Voter Reg. No. 1187854719
Residence Address: 702 Front St. Columbus
Mailing Address (if different from residence): 11965

Signature: *Grace McCullough*
Printed Name: Grace McCullough Date of Signing: 5/18/23
Date of Birth: 2/19/1959 or Colorado County Voter Reg. No. 11810438264
Residence Address: 702 Front St. Columbus, TX 78934
Mailing Address (if different from residence): 11965

Signature: *Colette Durbin*
Printed Name: Colette Durbin Date of Signing: 5/18/23
Date of Birth: 10/6/1951 or Colorado County Voter Reg. No. 1167016033
Residence Address: 1712 Charter St, Columbus, TX 78934
Mailing Address (if different from residence): 17403

Signature: *Andrew M. Moore*
Printed Name: Andrew M. Moore Date of Signing: 5/23/23
Date of Birth: 12/27/57 or Colorado County Voter Reg. No. 1099031522
Residence Address: 804 Milan St, Columbus, TX 78934
Mailing Address (if different from residence): 12388

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023**

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Shawn J. Moore
Printed Name: SHAWN B. MOORE Date of Signing: 5/18/23
Date of Birth: 2/25/51 or Colorado County Voter Reg. No. 109903965
Residence Address: 1635 TRAVIS ST
Mailing Address (if different from residence): SAME 17383

Signature: Coleen Lyle
Printed Name: Coleen Zimmerman Date of Signing: 5/25/23
Date of Birth: 11/9/66 or Colorado County Voter Reg. No. 1006773999
Residence Address: 808 Front St
Mailing Address (if different from residence): same 11011

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

WORKSHEET
REVIEW
PT 2

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Kathleen Wick
Printed Name: Kathleen Wick Date of Signing: 5-25-23
Date of Birth: 9/14/63 or Colorado County Voter Reg. No. 1000812576
Residence Address: 1048 Wolf Creek Ln. Weimar TX 78962
Mailing Address (if different from residence): PO Box 955 - Columbus 78934 20372

Signature: Emily Shupak
Printed Name: Emily Shupak Date of Signing: 5-25-23
Date of Birth: 11/28/88 or Colorado County Voter Reg. No. 104728028
Residence Address: 1049 Wolf Creek Ln. Weimar Tx 78962 77936
Mailing Address (if different from residence): PO Box 1004 - Columbus 78934

Signature: Blake Shifflet
Printed Name: Blake Shifflet Date of Signing: 05/25/2023
Date of Birth: 12/21/81 or Colorado County Voter Reg. No. 1611886705
Residence Address: 1280 Bus SH71 Columbus TX 78934
Mailing Address (if different from residence): 93255

Signature: Carrie Nitzel
Printed Name: Carrie Nitzel Date of Signing: 5/25/23
Date of Birth: 5/11/82 or Colorado County Voter Reg. No. 10604165142
Residence Address: 1006 Providence Landing
Mailing Address (if different from residence): 67780

MINUTES OF THE COLORADO COUNTY
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June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 

Printed Name: KEITH McREE Date of Signing: 5/25/23

Date of Birth: 4/17/78 or Colorado County Voter Reg. No. 1069645939

Residence Address: 1006 PROVIDENCE LAUREL DR. COLUMBUS, TX 78934

Mailing Address (if different from residence): P.O. Box 688 67750
COLUMBUS, TX 78934

X Signature: Debbie Dudensing

Printed Name: Debbie Dudensing Date of Signing: 5/25/23

Date of Birth: 12/31/60 or Colorado County Voter Reg. No. Registered in Fayette Co.

Residence Address: 1491 Elm 1291 Fayetteville, TX 78940

Mailing Address (if different from residence): _____

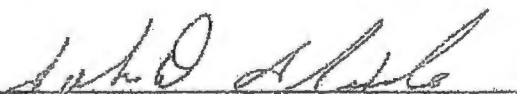
Signature: 

Printed Name: Doreen F. Alexander Date of Signing: 5-25-23

Date of Birth: 9/16/47 or Colorado County Voter Reg. No. 1006834389

Residence Address: 1055 Live Oak Ln Wainwright, TX 78962

Mailing Address (if different from residence): 1010 Milan St 16722

Signature: 

Printed Name: John D. Alexander Date of Signing: 5-25-23

Date of Birth: 5/28/49 or Colorado County Voter Reg. No. 1000929842

Residence Address: 1055 Live Oak Ln Wainwright, TX 78962

Mailing Address (if different from residence): 16722

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: JOE VILLARREAL Date of Signing: 5-22-2023
Date of Birth: 1/4/88 or Colorado County Voter Reg. No. 115668847
Residence Address: 2366 FM 949 CAT SPRING, TX 78933
Mailing Address (if different from residence): 30405

Signature: [Signature]
Printed Name: Gary Schulte Date of Signing: 5/22/23
Date of Birth: 6/5/80 or Colorado County Voter Reg. No. 21256116212
Residence Address: 1186 Double Creek Rd, Cat Spring, TX 78933
Mailing Address (if different from residence): 27467

Signature: [Signature]
Printed Name: Tony Hart Date of Signing: 5/26/2023
Date of Birth: 07/10/1978 or Colorado County Voter Reg. No. 1106867163
Residence Address: 1111 Winslow Dr., Atterton Tx 78935
Mailing Address (if different from residence): 14704
Not on property owned

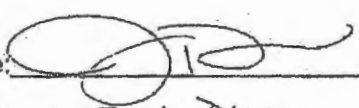
Signature: [Signature]
Printed Name: Boda G Kent Date of Signing: 5/26/2023
Date of Birth: 5/28/72 or Colorado County Voter Reg. No. 1114683454
Residence Address: 1111 Winslow Dr, Atterton TX 78935
Mailing Address (if different from residence): 14704
Not on property owned

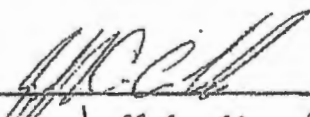
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

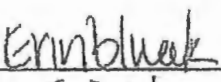
June 26, 2023

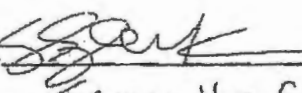
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature:  (Jennifer)
Printed Name: Jenni Duncan Date of Signing: 5.20.23
Date of Birth: 7/29/75 or Colorado County Voter Reg. No. 1136588820
Residence Address: 1014 Kveton Rd, Cat Spring, TX 78933
Mailing Address (if different from residence): — 75788

Signature: 
Printed Name: Jeff C. Gilwick Date of Signing: 5/20/23
Date of Birth: 2/21/80 or Colorado County Voter Reg. No. 1009152213
Residence Address: 4079 Cat Spring Rd, Cat Spring, TX 78933
Mailing Address (if different from residence): — 89081

Signature: 
Printed Name: Erin Blueck Date of Signing: 5/20/23
Date of Birth: 11/28/80 or Colorado County Voter Reg. No. 1014086779
Residence Address: 4079 Cat Spring Rd Cat Spring TX 78933
Mailing Address (if different from residence): — 89081

Signature: 
Printed Name: Samantha Gilwick Date of Signing: 5/20/23
Date of Birth: 2/12/83 or Colorado County Voter Reg. No. 1192275194
Residence Address: 1071 Tree Farm Rd Cat Spring TX 78933
Mailing Address (if different from residence): 3 34541

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

X Signature: Jacey Nawara
Printed Name: Jacey Nawara Date of Signing: 5-20-23
Date of Birth: 5/6/99 or Colorado County Voter Reg. No. 1001560990
Residence Address: 1081 Tree Farm Rd. Cat Spring TX 78933
Mailing Address (if different from residence): 81286
Name not on property

X Signature: Adriana Nawara
Printed Name: Adriana Nawara Date of Signing: 5-20-23
Date of Birth: 8/14/88 or Colorado County Voter Reg. No. 2158430055
Residence Address: 1081 Tree farm rd. Cat Spring, TX 78933
Mailing Address (if different from residence): 81286
Name not on property

Signature: Charles Glueck
Printed Name: Charles Glueck Date of Signing: 5-20-23
Date of Birth: 7/7/47 or Colorado County Voter Reg. No. 1000796451
Residence Address: 1098 Tree Farm Rd, Cat Spring TX
Mailing Address (if different from residence): 210120 78933

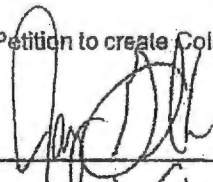
X Signature: Randi K. Glueck
Printed Name: Randi K. Glueck Date of Signing: 05-20-23
Date of Birth: 08/09/83 or Colorado County Voter Reg. No. 2125692086
Residence Address: 4090 Cat Spring Rd. Cat Spring, TX 78933
Mailing Address (if different from residence): N/A 82678
Name not on property of house

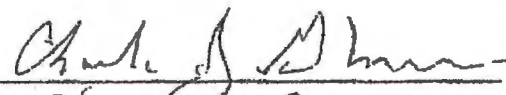
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

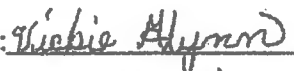
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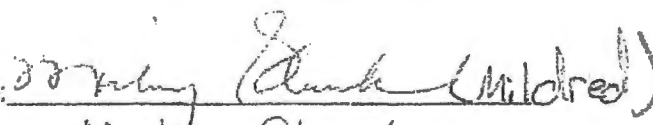
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Jay Glueck Date of Signing: 5/20/23
Date of Birth: 6/24/60 or Colorado County Voter Reg. No. 1194523680
Residence Address: 4040 Cat Spring Rd Cat Spring, TX 78937
Mailing Address (if different from residence): FD1078

Signature: 
Printed Name: CHARLES GREEN Date of Signing: 20 MAY 2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1006795502
Residence Address: 2668 Zimmerscheidt Rd. Alleyton, TX 78935
Mailing Address (if different from residence): 62506

Signature: 
Printed Name: Vickie Glynn Date of Signing: 5/20/23
Date of Birth: 2/17/54 or Colorado County Voter Reg. No. 1027929720
Residence Address: 2668 Zimmerscheidt Rd. Alleyton, TX 78935
Mailing Address (if different from residence): 62506

Signature: 
Printed Name: Mickey Glueck Date of Signing: 5-20-23
Date of Birth: 11/1/45 or Colorado County Voter Reg. No. 1056796467
Residence Address: 1098 Tree Farm Rd, Cat Spr, TX 78933
Mailing Address (if different from residence): - 210120

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Jackie Valenta (Jacqueline)
Printed Name: Jackie Valenta Date of Signing: 5/24/23
Date of Birth: 7/27/65 or Colorado County Voter Reg. No. 1000795472
Residence Address: 4519 Hwy 90 Alherton Tx. 78935
Mailing Address (if different from residence): same 23872

Signature: Raymie Kane
Printed Name: Raymie Kane Date of Signing: 5/24/23
Date of Birth: 11/26/61 or Colorado County Voter Reg. No. 1000867634
Residence Address: 1014 Kuhn Hollow Lane Columbus
Mailing Address (if different from residence): P.O. Box 503 Columbus
21899

Signature: Karl Valenta
Printed Name: Karl Valenta Date of Signing: 5/24/23
Date of Birth: 9/1/60 or Colorado County Voter Reg. No. 1006795832
Residence Address: 4519 Hwy 90 Alherton Tx. 78935
Mailing Address (if different from residence): same 23373

Signature: Elise Este
Printed Name: ELISE ESTE Date of Signing: 5/26/23
Date of Birth: 5/15/63 or Colorado County Voter Reg. No. 101310610679
Residence Address: 1997 Cot Spring Rd Cot Spring TX 78933
Mailing Address (if different from residence): same 25185

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: James Thompson
Printed Name: James Thompson Date of Signing: 5-21-23
Date of Birth: 10/19-44 or Colorado County Voter Reg. No. 1013455802
Residence Address: yes 1855 Cat Spring rd
Mailing Address (if different from residence): same 25173

Signature: William Thompson
Printed Name: William Thompson Date of Signing: 5-21-23
Date of Birth: 8/21/19 or Colorado County Voter Reg. No. 1015197293
Residence Address: 1873 Cat Spring rd
Mailing Address (if different from residence): - 90264

Signature: Anthony Neundorff
Printed Name: ANTHONY NEUENDORFF Date of Signing: 5/24/23
Date of Birth: 3/19/60 or Colorado County Voter Reg. No. 1000793862
Residence Address: 2198 FM-949 ALLENTON, TX 78935
Mailing Address (if different from residence): - 30023

Signature: Tamelyn Neundorff
Printed Name: Tamelyn Neundorff Date of Signing: 5/24/23
Date of Birth: 1/2/63 or Colorado County Voter Reg. No. 1000795602
Residence Address: 2198 FM 949 Alletton, TX 78935
Mailing Address (if different from residence): - 30423

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Handwritten Signature] (Gregory)
Printed Name: Gregory Glueck Date of Signing: 5-20-23
Date of Birth: 1/24/63 or Colorado County Voter Reg. No. 1145195838
Residence Address: 1077 Tree Farm Rd, East Spring, TX, 78412
Mailing Address (if different from residence): same 2541

Signature: [Handwritten Signature] (Christopher)
Printed Name: Chris Glueck Date of Signing: 5/21/2023
Date of Birth: 12/16/66 or Colorado County Voter Reg. No. 1006784360
Residence Address: 1052 Barkley Rd, Alleton, TX 78935
Mailing Address (if different from residence): same 2521

Signature: [Handwritten Signature]
Printed Name: Margaret Glueck Date of Signing: 5-21-23
Date of Birth: 3/21/62 or Colorado County Voter Reg. No. 1000780810
Residence Address: 1052 Bailey Rd, Alleton, TX 78935
Mailing Address (if different from residence): same 2521

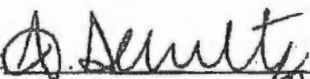
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

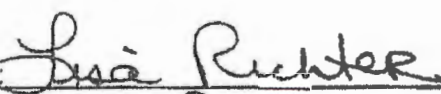
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COMMISSIONER'S COURT REGULAR MEETING

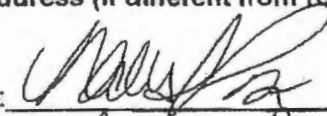
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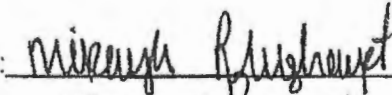
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Anna Schwitz Date of Signing: 5-9-23
Date of Birth: 11/1/94 or Colorado County Voter Reg. No. _____
Residence Address: 336 Dewees St. Columbus, TX 78934
Mailing Address (if different from residence): 11895.53792

11963
Signature: 
Printed Name: Lisa Richter Date of Signing: 5/16/23
Date of Birth: 2/21/65 or Colorado County Voter Reg. No. 011651632791
Residence Address: 1048 Lester Ranch Rd. Columbus TX 78934
Mailing Address (if different from residence): 24037

Signature: 
Printed Name: Katerina Posa Date of Signing: 5/16/23
Date of Birth: 8/27/77 or Colorado County Voter Reg. No. 1007455366
Residence Address: 121 Creek Bend Lane Columbus, TX 78934
Mailing Address (if different from residence): Same 15349

Signature: 
Printed Name: Mikayla Pflughaupt Date of Signing: 5/16/23
Date of Birth: 10/19/04 or Colorado County Voter Reg. No. 1011655327
Residence Address: 1101 Stokes Rd. Fayetteville, TX 78940
Mailing Address (if different from residence): Same 90424

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1.

Signature: Marcia Miloch
Printed Name: Marcia Miloch Date of Signing: 5-11-23
Date of Birth: 1/17/78 or Colorado County Voter Reg. No. 1196874817
Residence Address: 507 Tait St Columbus, TX 78934
Mailing Address (if different from residence): 12161

Signature: MJ Sturges (Mary Jean)
Printed Name: MJ Sturges Date of Signing: 5.17.23
Date of Birth: 5/18/49 or Colorado County Voter Reg. No. 1009463651
Residence Address: 1280 San Felipe Rd Fayetteville, TX 78940
Mailing Address (if different from residence): 21204

Signature: Philip Knight
Printed Name: Philip Knight Date of Signing: 5/17/23
Date of Birth: 9/18/47 or Colorado County Voter Reg. No. 1037655278
Residence Address: 407 ST. ANDREWS DR. NEW ULM, TX. 78950
Mailing Address (if different from residence): 18962

Signature: Peggy A Harrison
Printed Name: Peggy Harrison Date of Signing: 5/22/2023
Date of Birth: 1/3/57 or Colorado County Voter Reg. No. 1009680254
Residence Address: 221 Oak Cluster Dr., Columbus, TX 78934
Mailing Address (if different from residence): 54254

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Janet Hollman
Printed Name: Janet Hollman Date of Signing: 5-16-2023
Date of Birth: 2/21/54 or Colorado County Voter Reg. No. 1005715985
Residence Address: 1171 CR 92 Cat Spring TX 78933
Mailing Address (if different from residence): same
29670

Signature: Lindsay Shifflett
Printed Name: Lindsay Shifflett Date of Signing: 5/16/23
Date of Birth: 10/14/89 or Colorado County Voter Reg. No. 1153578981
Residence Address: 1280 Business St 71 Columbus, TX 78934
Mailing Address (if different from residence): same 93255

Signature: Teresa Moeller
Printed Name: Teresa Moeller Date of Signing: 5-16-23
Date of Birth: 7/3/66 or Colorado County Voter Reg. No. 1002113609
Residence Address: 1065 Kickler Rd Fayetteville TX 78940
Mailing Address (if different from residence): same 19780

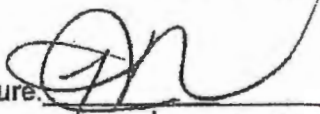
Signature: Laura S. Ripper
Printed Name: Laura S. Ripper Date of Signing: 5-16-2023
Date of Birth: 11 or Colorado County Voter Reg. No. 1031162351
Residence Address: 3722 Hwy 90 A Lillman, Texas 78943
Mailing Address (if different from residence): same 22003

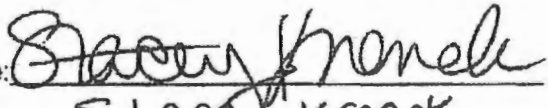
MINUTES OF THE COLORADO COUNTY
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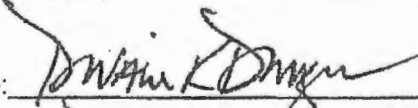
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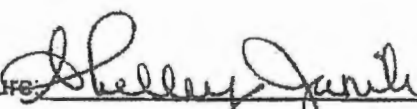
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: KERRI JAEGER Date of Signing: 5/16/23
Date of Birth: 5/11/73 or Colorado County Voter Reg. No. 1019287636
Residence Address: 105 DRAPER ST Columbus TX 78934
Mailing Address (if different from residence): 14256

X Signature: 
Printed Name: Stacey Krenek Date of Signing: 5/16/23
Date of Birth: 10/07/77 or Colorado County Voter Reg. No. _____
Residence Address: 602 S Summit St Weimar TX 78962
Mailing Address (if different from residence): 1180025402

Signature: 
Printed Name: DAWN K. DUNBAR Date of Signing: 5/16/23
Date of Birth: 09/21/68 Colorado County Voter Reg. No. 1008838341
Residence Address: 1292 Venghaus Geog. Rd. Columbus, TX 78934
Mailing Address (if different from residence): P.O. Box 906 Columbus, TX 78934
90156

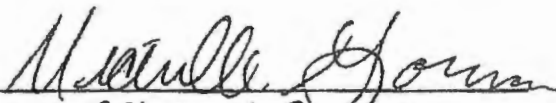
Signature: 
Printed Name: Shelley Janik Date of Signing: 5/16/23
Date of Birth: 2/17/77 or Colorado County Voter Reg. No. 1056088935
Residence Address: 1083 Dietrich Lane, Cat Spring TX 78933
Mailing Address (if different from residence): 85374


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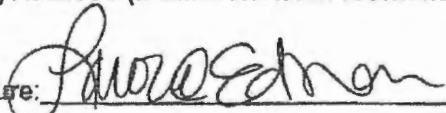
June 26, 2023

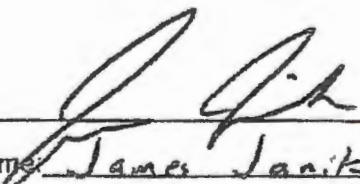
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Michelle Gorman Date of Signing: 5/9/23
Date of Birth: 4/22/86 or Colorado County Voter Reg. No. 1112645337
Residence Address: 1240 Brune Lane, Columbus, TX 78934
Mailing Address (if different from residence): 84918

Signature: 
Printed Name: Marcella Pfeiffer Date of Signing: 5/9/23
Date of Birth: 2/21/66 or Colorado County Voter Reg. No. 2183596098
Residence Address: 211 King Dr.
Mailing Address (if different from residence): 14757

Signature: 
Printed Name: Laura Edman Date of Signing: 5/9/23
Date of Birth: 1/1/96 or Colorado County Voter Reg. No. _____
Residence Address: 223 Dewees St Columbus TX 78934
Mailing Address (if different from residence): 21109587970
82789

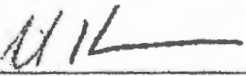
Signature: 
Printed Name: James Janik Date of Signing: 5/9/23
Date of Birth: 1/11/75 or Colorado County Voter Reg. No. 125105386
Residence Address: 1083 Dietrich Ln. Cat Spring, TX 78934
Mailing Address (if different from residence): Same as above
85374

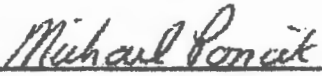
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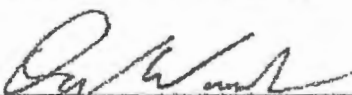
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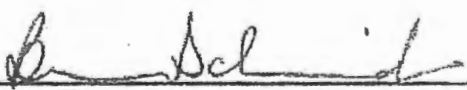
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Richard Helms Date of Signing: 5/4/23
Date of Birth 9/13/11 or Colorado County Voter Reg. No. 1000846714
Residence Address: 1051 Schulenburg Ln Columbus TX 78934
Mailing Address (if different from residence): Same 66592

Signature: 
Printed Name: Michael Poncik Date of Signing: 5-4-23
Date of Birth: 7-22-62 or Colorado County Voter Reg. No. 1000846617
Residence Address: 219 King Dr. Columbus Tx 78934
Mailing Address (if different from residence): Same 14761

Signature: 
Printed Name: Donald Warschke Date of Signing: 5-4-2023
Date of Birth: 6/17/67 or Colorado County Voter Reg. No. 1173332926
Residence Address: 120 Creek Bend Lane, Columbus, TX 78934
Mailing Address (if different from residence): 15548

Signature: 
Printed Name: Dana Schneider Date of Signing: 5/4/2023
Date of Birth: 8/11/4 or Colorado County Voter Reg. No. 119193325
Residence Address: 219 Oak Chester Drive Columbus, TX 78934
Mailing Address (if different from residence): N/A 10525

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: Robyn Dabx Date of Signing: 5-8-23
Date of Birth: 11-2-64 Colorado County Voter Reg. No. 1000903448
Residence Address: 714 SPRING ST
Mailing Address (if different from residence): 11065

Signature: [Signature]
Printed Name: Sidney Charles Date of Signing: 5-8-23
Date of Birth: 9-11-56 or Colorado County Voter Reg. No. 1000833523
Residence Address: 102 King Dr.
Mailing Address (if different from residence): 12370

Signature: [Signature]
Printed Name: Hadley Seiba Date of Signing: 5-8-23
Date of Birth: 3-11-87 or Colorado County Voter Reg. No. 1024125066
Residence Address: 210 King Dr.
Mailing Address (if different from residence): 14769

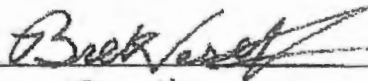
Signature: [Signature]
Printed Name: Brian Emmel Date of Signing: 5/8/23
Date of Birth: 3-1-77 or Colorado County Voter Reg. No. 1120729313
Residence Address: 1125 Schabel Rd
Mailing Address (if different from residence): 85380

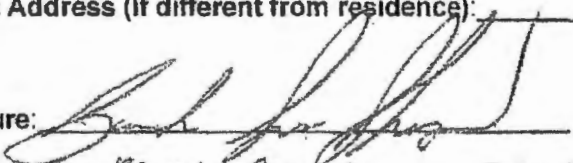
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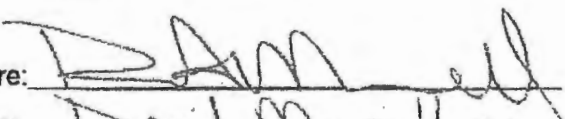
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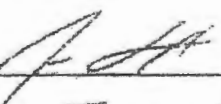
EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1.

Signature: 
Printed Name: Brett Vasick Date of Signing: 05/08/23
Date of Birth: 07/02 or Colorado County Voter Reg. No. 1013162621
Residence Address: 1155 Business 71 Columbus, TX
Mailing Address (if different from residence): _____ 91710

Signature: 
Printed Name: Brad Schultz Date of Signing: 4-6-2023
Date of Birth: 12/19/53 or Colorado County Voter Reg. No. 1219639813
Residence Address: 336 Deuces St Columbus TX 78934
Mailing Address (if different from residence): 11963

Signature: 
Printed Name: David Meisell Date of Signing: 5/9/23
Date of Birth: 8/18/53 or Colorado County Voter Reg. No. 1015939086
Residence Address: 220 Deuces St. Columbus, TX 78934
Mailing Address (if different from residence): P.O. Box 1217, Columbus, TX 78934
12024

Signature: 
Printed Name: Isaac Chaloff Date of Signing: 5/8/23
Date of Birth: 1/18/85 or Colorado County Voter Reg. No. 1019938668
Residence Address: 1100 Front St Glidden TX 78943
Mailing Address (if different from residence): Same 14225

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Handwritten Signature]
Printed Name: Joshua Chollett Date of Signing: 05/08/23
Date of Birth: 07/19/88 or Colorado County Voter Reg. No. 1066327503
Residence Address: 1007 Colorado St Glidden, TX 78943
Mailing Address (if different from residence): 14220

Signature: [Handwritten Signature]
Printed Name: Dawn Fike Date of Signing: 5-9-2023
Date of Birth: 07/06 or Colorado County Voter Reg. No. 1004071485 ✓
Residence Address: 1018 Oak Hill Dr Columbus TX 78934
Mailing Address (if different from residence): 15655

Signature: [Handwritten Signature]
Printed Name: Teressa Thomas Date of Signing: 05/19/2023
Date of Birth: 11 or Colorado County Voter Reg. No. 100835545 ✓
Residence Address: 203 Taylor St., Glidden, TX 78943
Mailing Address (if different from residence): 21925

Signature: [Handwritten Signature]
Printed Name: Kathlyn Perales Date of Signing: 05/09/2023
Date of Birth: 03/29/93 or Colorado County Voter Reg. No. 2193499980
Residence Address: 2002 Miami St. Columbus, TX 78934
Mailing Address (if different from residence): 12156

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Glen Vincent
Printed Name: GLEN VINCENT Date of Signing: 5-16-23
Date of Birth: 04/11/1961 or Colorado County Voter Reg. No. 1004915863
Residence Address: 1836 CAT SPRING RD. CAT SPRING, TX, 78933
Mailing Address (if different from residence): 1021 RETZ OUTAW RD. CAT SPRING TX
84212 78933

Signature: John R Estep
Printed Name: John R. Estep Date of Signing: 5-16-23
Date of Birth: 11/13/1963 or Colorado County Voter Reg. No. 1030793149
Residence Address: 1997 Cat Spring Rd, Cat Spring, TX 78933
Mailing Address (if different from residence): 25135

Signature: Shawna Sullivan
Printed Name: Shawna Sullivan Date of Signing: 5-16-23
Date of Birth: 9/8/77 or Colorado County Voter Reg. No. 105659196
Residence Address: 1941 Cat Spring Rd
Mailing Address (if different from residence): PO Box 81 25175
Cat Spring Tx 78933

Signature: Darrell Sullivan
Printed Name: Darrell Sullivan Date of Signing: 5-16-23
Date of Birth: 1/16/76 or Colorado County Voter Reg. No. 1011348676
Residence Address: 1941 Cat Spring Rd
Mailing Address (if different from residence): PO Box 81
Cat Spring Tx 78933
25175

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: [Signature]
Printed Name: R. WILLETTE Date of Signing: 5/16/2023
Date of Birth: 5/24/47 or Colorado County Voter Reg. No. 1800792627
Residence Address: 1797 CAT SPRING RD
Mailing Address (if different from residence): 27015

x Signature: [Signature]
Printed Name: Kyle Vincent Date of Signing: 5-17-23
Date of Birth: 10/10/90 or Colorado County Voter Reg. No. 1156844243
Residence Address: 7649 Highway 71 Garwood TX 77442
Mailing Address (if different from residence): _____

Signature: [Signature]
Printed Name: Kim Vincent Date of Signing: 5/17/23
Date of Birth: 1/26/61 or Colorado County Voter Reg. No. 1004919371
Residence Address: 1836 CAT SPRING RD, CAT SPRING TX 78933
Mailing Address (if different from residence): 1021 RITZ QUINN RD, CAT SPRING TX 78933
54212

Signature: [Signature]
Printed Name: Whitney SAADI Date of Signing: 5/16/23
Date of Birth: 06/09/88 or Colorado County Voter Reg. No. 1156844317
Residence Address: 1021 RITZ QUINN RD CAT SPRING, TX 78933
Mailing Address (if different from residence): 54212 90345

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Donnie Rollins
Printed Name: Donnie Rollins Date of Signing: 5/3/23
Date of Birth: 2/17/58 or Colorado County Voter Reg. No. 1000771938
Residence Address: 145 2nd Ave Columbus Texas 78934
Mailing Address (if different from residence): 145 2nd Ave Columbus Texas 78934
12405

Signature: Nora Rollins
Printed Name: Nora Rollins Date of Signing: 5/8/23
Date of Birth: 11 or Colorado County Voter Reg. No. 1000771901
Residence Address: 145 2nd Ave, Columbus, TX 78934
Mailing Address (if different from residence): 12405

Signature: Duane D. Neiser
Printed Name: Duane D. Neiser Date of Signing: 5/4/23
Date of Birth: 5/14/62 or Colorado County Voter Reg. No. 10138164150
Residence Address: 1015 Oak Hill Dr Columbus, TX 78934
Mailing Address (if different from residence): 15668

Signature: Rolando Telis
Printed Name: Rolando Telis Date of Signing: 5/24/23
Date of Birth: 5/31/97 or Colorado County Voter Reg. No. 1059080347
Residence Address: 1021 Yearwood Rd Columbus TX 78934
Mailing Address (if different from residence): 2144

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: Richard Chance
Printed Name: Richard CHANCE Date of Signing: 5-19-23
Date of Birth: 8/5/55 or Colorado County Voter Reg. No. 100023489
Residence Address: 108 8th St.
Mailing Address (if different from residence): G Lidden 28943 14195

Signature: Susan Chandler
Printed Name: Susan Chandler Date of Signing: 5/22/23
Date of Birth: 9/24/60 or Colorado County Voter Reg. No. 1095922551
Residence Address: 101 Post Oak^{Ln}, Columbia TX 78939
Mailing Address (if different from residence): 15529

Signature: Brent Gorman Jr
Printed Name: Brent Gorman Jr Date of Signing: 5/25/23
Date of Birth: 03/14/86 or Colorado County Voter Reg. No. 1022921653
Residence Address: 1240 Brune Ln. Columbus, TX 79284
Mailing Address (if different from residence): 84918


Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

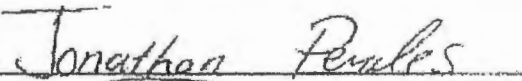
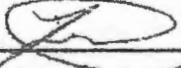
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: Eric W. Florian Date of Signing: 5/9/23
Date of Birth: 7/1/78 or Colorado County Voter Reg. No. 1000791726
Residence Address: 636 Washingtons Street
Mailing Address (if different from residence): same 10875

Signature: 
Printed Name:  Date of Signing: 5-9-23
Date of Birth: 5/11/57 or Colorado County Voter Reg. No. 2157601125
Residence Address: 2002 Milan St.
Mailing Address (if different from residence): same 12156

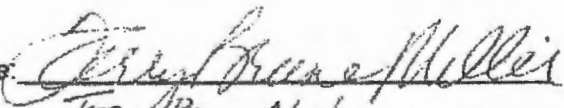
Signature: 
Printed Name: Jason Templeton Date of Signing: 5-11-23
Date of Birth: 12/2/74 or Colorado County Voter Reg. No. 1000803346
Residence Address: 124 N Oak Dr Columbus Tx 78934
Mailing Address (if different from residence): 17418

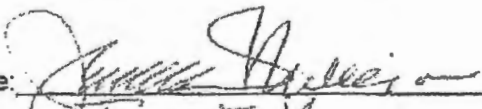
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: TERRY BRUCE MILLER Date of Signing: 5/24/23
Date of Birth: 6/18/45 or Colorado County Voter Reg. No. 105536660
Residence Address: 2498 FM 109 Columbus, TX 78934
Mailing Address (if different from residence): 31625

Signature: 
Printed Name: JAMES F. MILLER Date of Signing: 5/24/23
Date of Birth: 7/11/45 or Colorado County Voter Reg. No. 1053291674
Residence Address: 2498 FM 109 Columbus, TX 78934
Mailing Address (if different from residence): 31625

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

MINUTES OF THE COLORADO COUNTY
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EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

X
Signature: Carol Braden
Printed Name: CAROL BRADEN Date of Signing: 5-16-23
Date of Birth: 12-7-45 or Colorado County Voter Reg. No. 1003804805
Residence Address: 1040 Riverview Lane Columbus, Tx 78934
Mailing Address (if different from residence): _____

X
Signature: Donald Braden
Printed Name: DONALD BRADEN Date of Signing: 5-16-23
Date of Birth: 11-9-44 or Colorado County Voter Reg. No. 1003804795
Residence Address: 1040 Riverview Lane Columbus, Tx 78934
Mailing Address (if different from residence): _____

Signature: Amy N. Craven
Printed Name: Amy N. Craven Date of Signing: 5/24/23
Date of Birth: 07/02/1986 or Colorado County Voter Reg. No. 1081754536
Residence Address: 3766 Hwy 90 Gildden TX 78943
Mailing Address (if different from residence): 14234

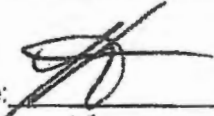
Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

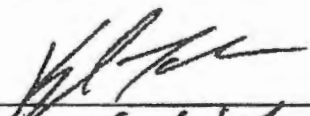
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING


June 26, 2023

EXHIBIT "C"

Signatures for Petition to create Colorado County Emergency Services District No. 1:

Signature: 
Printed Name: KRISTIANA Huer Date of Signing: 5/22/23
Date of Birth: 11/17/73 or Colorado County Voter Reg. No. Yes 1000793545
Residence Address: 1082 STIRLEY DRKS - Columbus TX 78934
Mailing Address (if different from residence): 28255

Signature: 
Printed Name: Kyle Thomas Date of Signing: 5-23-23
Date of Birth: 1986 or Colorado County Voter Reg. No. 1010841237
Residence Address: 1088 Old Hwy 71 Colorado TX 78934
Mailing Address (if different from residence): 24253

Signature: 
Printed Name: Michael Moeller Date of Signing: 5-24-23
Date of Birth: 3/7/63 or Colorado County Voter Reg. No. 1000798797
Residence Address: 1068 Warselak Schrette Rd, New u/m, TX 78951
Mailing Address (if different from residence): 29447

Signature: _____
Printed Name: _____ Date of Signing: _____
Date of Birth: 11 or Colorado County Voter Reg. No. _____
Residence Address: _____
Mailing Address (if different from residence): _____

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

**RESOLUTION ACCEPTING PETITION FOR CREATION OF
COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AND SETTING A PUBLIC HEARING**

WHEREAS, the County Judge of Colorado County, Texas, received on or about June 14, 2023, a PETITION FOR CREATION OF AN EMERGENCY SERVICES DISTRICT ("the Petition"); and

WHEREAS, said Petition seeks the creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 ("Colorado County ESD 1"); and,

WHEREAS, the County Judge has filed the Petition with the County Clerk of Colorado County, Texas, for submission to the Commissioners Court of Colorado County; and,

WHEREAS, the County Judge requested for and has received verification from the appropriate County authorities, including the County Elections Administrator and County Tax Assessor and Collector, that the Petition is signed by at least one hundred (100) qualified voters who own taxable real property within the proposed Colorado County ESD 1; and,

WHEREAS, the County Judge finds that the Petition sets forth and meets all the current requisites of Chapter 775 of the Texas Health & Safety Code for a Petition for Creation of an Emergency Services District; and,

WHEREAS, the County Judge and County Clerk have presented the Petition to the Commissioners Court of Colorado County, for consideration and action pursuant to an agenda item appearing on the Commissioners Court agenda for its meeting on June 26, 2023; and,

WHEREAS, upon being presented the Petition, the Commissioners Court of Colorado County considered the same on the 26th day of June, 2023, and has found that the Petition is proper in form and substance, and complies with all the requirements for a valid petition pursuant to Texas Health & Safety Code, Sections 775.011, 775.013; and,

WHEREAS, following such findings, pursuant to Section 775.015, Texas Health & Safety Code, the commissioners court shall set a place, date, and time for a hearing to consider the Petition; and,

WHEREAS, following consideration of the relevant matters, and by Motion properly put, seconded and approved, the Commissioners Court of Colorado County has accepted the Petition and intends to set a hearing to be held at 9:00 a.m. on the 24th day of July, 2023, in the Colorado County Courthouse, County Courtroom, 400 Spring Street, Columbus, Texas 78934, on the matters brought before it and pertinent to the Petition, and has ordered the posting and publication of a Notice of Public Hearing on the Petition, as required by law; and,

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

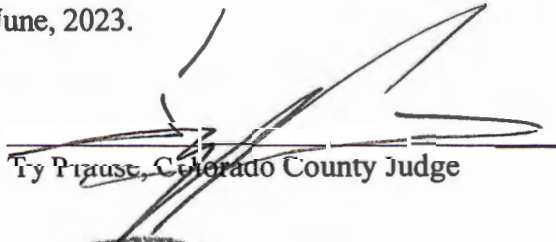
WHEREAS, the Colorado County Commissioners Court finds that:

1. The Petition is in due and proper form; complies with all current and applicable provisions of Chapter 775, Texas Health & Safety Code; was properly executed and bears the signatures of at least one hundred (100) qualified voters who own taxable real property within the proposed Colorado County ESD 1; and was duly presented to the Commissioners Court of Colorado County, Texas.
2. The boundaries of the proposed Colorado County ESD 1 are properly set forth in the Exhibit "A" attached to the Petition, with a map of the proposed Colorado County ESD 1 depicted in the Exhibit "B", attached to the Petition; and,
3. The Commissioners Court of Colorado County, Texas, has determined to set a place, date, and time for the hearing to consider the Petition.

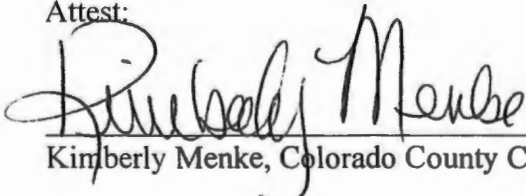
NOW, THEREFORE, BE IT RESOLVED THAT:

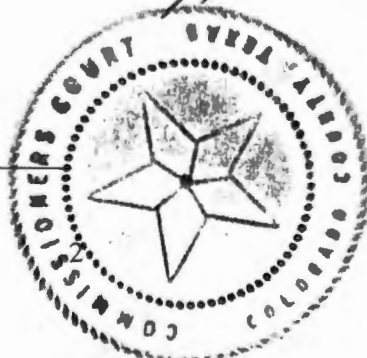
1. As provided by Texas Health and Safety Code Sec. 775.015, the Colorado County Commissioners Court hereby accepts the Petition for the creation Colorado County ESD 1, and approves for a public hearing the Petition for the creation of an emergency services district to be known as COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1.
2. The County Clerk shall give notice of the hearing in the manner prescribed in Texas Health and Safety Code Sec. 775.015(c).
3. Not later than the 21st day before the date on which the hearing will be held, the Notice of Public Hearing shall be posted at the courthouse door or at the place in or near said courthouse where public notices customarily are posted, and shall be published in the *Colorado County Citizen* and *The Banner Press Newspaper* once a week for two consecutive weeks. The first publication shall occur not later than the 21st day before the date on which the hearing will be held.
4. The Colorado County Commissioners Court shall adopt such other orders as may be necessary to carry out this Resolution.

Signed and approved this 26th day of June, 2023.


Ty Prust, Colorado County Judge

Attest:


Kimberly Menke, Colorado County Clerk



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

**NOTICE OF PUBLIC HEARING
ON PETITION FOR CREATION OF
COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1**

NOTICE IS GIVEN that the Commissioners Court of Colorado County, Texas, will conduct a hearing on Monday, July 24, 2023 at 9:00 a.m. in the Colorado County Courthouse, County Courtroom, 400 Spring Street, Columbus, Texas 78934, on a Petition for an Emergency Services District seeking to create COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1.

The District is to be created and to operate under Article III, Section 48-e of the Texas Constitution, as proposed by S.J.R. No. 27, Acts of the 70th Legislature, Regular Session, 1987, and adopted by the voters at an election on November 3, 1987. The designated boundaries of the proposed District are described in Exhibit "A" attached hereto and incorporated herein for all purposes.

Each person who has an interest in the creation of the COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 may attend the public hearing and speak for, or against the creation of the District.

Submitted by

Kimberly Menke
Colorado County Clerk

**MINUTES OF THE COLORADO COUNTY
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EXHIBIT "A"

COLORADO COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Commencing at the point where the most northerly point in the boundary line of Colorado County, Texas, intersects with the southeast boundary line of Fayette County, Texas, and the northwest boundary line of Austin County, Texas;

Thence, southeasterly along the east boundary line of Colorado County, Texas, pass Stokes Road and pass FM 109, to a point where the east boundary line of Colorado County, Texas intersects with Interstate 10/US Highway 90;

Thence, continuing in a southeasterly direction along the east boundary line of Colorado County, Texas, 1.4 miles south of Interstate 10/US Highway 90 to a point in the east boundary line of Colorado County, Texas, having the coordinates 29.747954, -96.297450 (using the global positioning system in decimal degrees);

Thence, southwesterly departing from the east boundary line of Colorado County, Texas, along a line, pass Prairie Chicken Road, a distance of approximately 1.38 miles to a point having the coordinates 29.709213, -96.302557;

Thence, continuing northwesterly along said line a distance of approximately 1.73 miles, pass Cat Springs Road, to a point having the coordinates 29.707685, -96.331840;

Thence, north along said line to its intersection with the south right-of-way of FM 2761;

Thence, southwest along the south right-of-way of FM 2761 to its intersection with the west right-of-way of FM 949;

Thence, continuing southwest along the south right-of-way of FM 2761/Lyle Road, extended to an intersection with the east bank of the Colorado River;

Thence, southerly and southwesterly among the meanders of the east and south banks of the Colorado River to a point on the south bank of the Colorado River having the coordinates 29.594166, -96.452615;

Thence, southwesterly from said point on the south bank of the Colorado River in a straight line, pass State Highway 71, to an intersection with the west right-of-way of County Road 102;

**MINUTES OF THE COLORADO COUNTY
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Thence, northwesterly along the west right-of-way of County Road 102 to a point having the coordinates 29.577838, -96.492721;

Thence, westerly from said point to a point having the coordinates 29.604687, -96.643632;

Thence, northerly from said point to a point having the coordinates 29.668234, -96.649097, and being the southernmost point of Hattermann Lane;

Thence, northwesterly along the west right-of-way of Hattermann Lane, pass Interstate 10/US Highway 90, to its intersection with the north right-of-way of County Road 217;

Thence, westerly along the south right-of-way of County Road 217 to a point having the coordinates 29.369687, -96.663933;

Thence, northerly from said point along a line to its intersection with the south bank of the Colorado River;

Thence, along the south bank of the Colorado River to its intersection with the west boundary line of Colorado County, Texas;

Thence, northeasterly along the west boundary line of Colorado County, Texas, to the point of commencement.

**MINUTES OF THE COLORADO COUNTY
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**AVISO DE AUDIENCIA PÚBLICA
SOBRE PETICIÓN DE CREACIÓN DEL
DISTRITO DE SERVICIOS DE EMERGENCIA DEL
CONDADO DE COLORADO NÚM. 1**

SE NOTIFICA que el Tribunal de Comisionados del Condado de Colorado, Texas, realizará una audiencia el lunes 24 de julio de 2023 a las 9:00 a. m. en el Palacio de Justicia del Condado de Colorado, Sala del Tribunal del Condado, 400 Spring Street, Columbus, Texas 78934, sobre una Petición para un Distrito de Servicios de Emergencia que busca crear el DISTRITO DE SERVICIOS DE EMERGENCIA DEL CONDADO DE COLORADO NÚM. 1.

El Distrito se creará y operará bajo el Artículo III, Sección 48-e de la Constitución de Texas, según lo propuesto por S.J.R. Núm. 27, Actas de la Legislatura 70º, Sesión Regular, 1987, y adoptada por los votantes en una elección el 3 de noviembre de 1987. Los límites designados del Distrito propuesto se describen en el Anexo "A" adjunto al presente y se incorporan al presente para todos propósitos.

Cada persona que tenga interés en la creación del DISTRITO DE SERVICIOS DE EMERGENCIA DEL CONDADO DE COLORADO NÚM. 1 puede asistir a la audiencia pública y hablar a favor o en contra de la creación del Distrito.

Presentado por

Kimberly Menke

Secretario del condado de Colorado

**MINUTES OF THE COLORADO COUNTY
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ANEXO "A"

**DISTRITO DE SERVICIOS DE EMERGENCIA DEL
CONDADO DE COLORADO NÚM. 1**

Comenzando en el punto donde el punto más al norte en la línea fronteriza del condado de Colorado, Texas, se cruza con la línea fronteriza sureste del condado de Fayette, Texas, y la línea fronteriza noroeste del condado de Austin, Texas;

Desde allí, hacia el sureste a lo largo de la línea limítrofe este del condado de Colorado, Texas, pasar Stokes Road y pasar FM 109, hasta un punto donde la línea limítrofe este del condado de Colorado, Texas se cruza con la carretera interestatal 10/carretera US 90;

Desde allí, continuando en dirección sureste a lo largo de la línea limítrofe este del condado de Colorado, Texas, 1.4 millas al sur de la Interestatal 10/carretera US 90 hasta un punto en la línea limítrofe este del condado de Colorado, Texas, que tiene las coordenadas 29.747954, -96.297450 (usando el sistema de posicionamiento global en grados decimales);

Desde allí, partiendo hacia el suroeste de la línea fronteriza este del condado de Colorado, Texas, a lo largo de una línea, pase Prairie Chicken Road, una distancia de aproximadamente 1.38 millas hasta un punto que tiene las coordenadas 29.709213, -96.302557;

Desde allí, continuando hacia el noroeste a lo largo de dicha línea una distancia de aproximadamente 1.73 millas, pase Cat Springs Road, hasta un punto que tiene las coordenadas 29.707685, -96.331840;

Desde allí, hacia el norte a lo largo de dicha línea hasta su intersección con el derecho de vía sur de FM 2761;

Desde allí, al suroeste a lo largo del derecho de paso sur de FM 2761 hasta su intersección con el derecho de paso oeste de FM 949;

Desde allí, continuando hacia el suroeste a lo largo del derecho de paso sur de FM 2761/Lyle Road, extendiéndose hasta una intersección con la orilla este del río Colorado;

Desde allí, al sur y suroeste entre los meandros de las orillas este y sur del río Colorado hasta un punto en la orilla sur del río Colorado que tiene las coordenadas 29.594166, -96.452615;

Desde allí, hacia el sudoeste desde dicho punto en la orilla sur del río Colorado en línea recta, pase la carretera estatal 71 hasta una intersección con el derecho de paso oeste de County Road 102;

Desde allí, hacia el noroeste a lo largo del derecho de paso oeste de County Road 102 hasta un punto con las coordenadas 29.577838, -96.492721;

Desde allí, hacia el oeste desde dicho punto hasta un punto que tiene las coordenadas 29.604687, -96.643632;

**MINUTES OF THE COLORADO COUNTY
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Desde allí, hacia el norte desde dicho punto hasta un punto que tiene las coordenadas 29.668234, -96.649097, y siendo el punto más al sur de Hattermann Lane;

Desde allí, hacia el noroeste a lo largo del derecho de paso oeste de Hattermann Lane, pase la carretera interestatal 10/ carretera US 90, hasta su intersección con el derecho de paso norte de County Road 217;

Desde allí, hacia el oeste a lo largo del derecho de paso sur de County Road 217 hasta un punto con las coordenadas 29.369687, -96.663933;

De allí, al norte de dicho punto a lo largo de una línea hasta su intersección con la orilla sur del Río Colorado;

Desde allí, a lo largo de la orilla sur del río Colorado hasta su intersección con la línea fronteriza oeste del condado de Colorado, Texas;

Desde allí, a lo largo de la orilla sur del río Colorado hasta su intersección con la línea fronteriza oeste del condado de Colorado, Texas;

Desde allí, hacia el noreste a lo largo de la línea fronteriza oeste del condado de Colorado, Texas, hasta el punto de inicio.

**MINUTES OF THE COLORADO COUNTY
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- __4. Resolution recognizing Weimar High School Softball Team for winning 2023 Class 2A State Softball Championship. (Brandt)**

Judge Prause recognized the Weimar High School Softball Team for winning the 2023 Class 2A State Softball Championship and offered a round of applause. The team introduced themselves and Judge Prause read the resolution to the court.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
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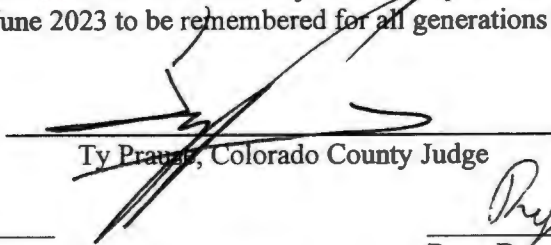
**RESOLUTION OF
COLORADO COUNTY COMMISSIONERS COURT**

WHEREAS, the Commissioners Court of Colorado County recognizes the great accomplishments of the *2023 Weimar I.S.D. Softball Team*. Colorado County is very proud to have as members Alazay Moreno, Rylee Noska, Izzy Reeves, Kylie Ohnheiser, Claire Pavlu, Chloe Grifaldo, Kaelyn Williams, Zowie Lee, Natalie Ohnheiser, Bevin Brenner, Reagan Wick, Ashley Treece, Paige Pavlu, Taylor Smith, Hannah Fisbeck, Kylie Helmcamp and Madison Luckey; and Managers, Lily Berger, Brooke Ohnheiser and Erica Billeck on the *2023 2A State Champion Softball Team*.

WHEREAS, the Court also recognizes the leadership of Head Coach Roger Maupin and Assistant Coaches, Amanda Machicek and Hunter Ervin for their achievements with the *2023 Weimar I.S.D. Softball Team*. Their ability to forge teamwork through competition shall enhance the lives of those team members well into their future.

WHEREAS, the Court recognizes the team members for their desire, dedication, determination and discipline to secure the *2023 2A State Championship in Softball*. The Court is proud of the achievements of this team in that it shows that teamwork, skill and determination are necessary to attain this high level of proficiency.

THEREFORE, the Commissioners Court of Colorado County does hereby resolve to have the accomplishments spread upon the Minutes of this Court on this the 26th day of June 2023 to be remembered for all generations to come.

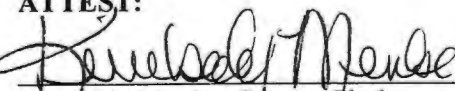

Ty Prange, Colorado County Judge

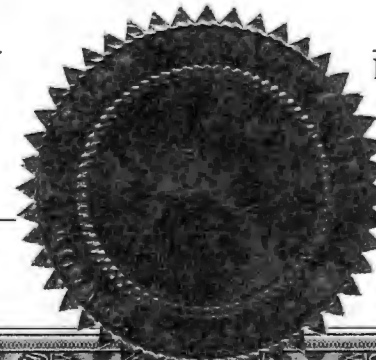

Doug Wessels, Commissioner Precinct No. 1


Ryan Brandt, Commissioner Precinct No. 2


Keith Neuendorff, Commissioner Precinct No. 3


Darrell Gertson, Commissioner Precinct No. 4

ATTEST:

Kimberly Menke, County Clerk



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

- __5. Accept and approve Annual Comprehensive Financial Report and external audit report for fiscal year ended December 31, 2022. (Lowrance)**

Michelle Lowrance introduced Wade Whitlow who presented the outside audit report.

Motion by Judge Prause to accept and approve Annual Comprehensive Financial Report and external audit report for fiscal year ended December 31, 2022; seconded by

Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**For the Fiscal Year Ended
December 31, 2022**

**COLORADO COUNTY, TEXAS
COLORADO COUNTY AUDITOR'S OFFICE
318 Spring Street, Room 104
Columbus, TX 78934**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

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**MINUTES OF THE COLORADO COUNTY
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INTRODUCTORY SECTION

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June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023



THE OFFICE OF THE COUNTY AUDITOR

Colorado County Courthouse Annex
328 Spring Street, Room 104
Columbus, Texas 78924

Phone: (979) 732-2791
Fax: (979) 732-2924

June 7, 2023

To the Honorable 25th and 2nd 25th District Judges,
To the Honorable Commissioners' Court
To the Citizens of Colorado County, Texas

The Annual Comprehensive Financial Report ("Annual Report") of Colorado County, Texas, for the fiscal year ended December 31, 2022, is submitted herewith in accordance with Chapter 114.025 of the State of Texas Local Government Code. The accompanying financial statements were prepared in accordance with generally accepted accounting principles ("GAAP") in the United States of America as promulgated by the Governmental Accounting Standards Board ("GASB") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants. Chapter 115.045 of the Local Government Code of the State of Texas requires the issuance within six months of the close of each fiscal year a complete set of financial statements. Pursuant to that requirement, this annual comprehensive financial report is issued for the fiscal year ended December 31, 2022.

Assumption of Responsibility: This report consists of management's representations concerning the finances of Colorado County, Texas. Management assumes full responsibility for the completeness and reliability of the information presented in this report.

Internal Control: To provide a reasonable basis for making these representations, Colorado County ("the County") has established a comprehensive framework of internal control 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 Colorado County's financial statements in conformity with GAAP. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The County asserts, to the best of its knowledge and belief, this financial report is complete and reliable in all material respects.

Independent Audit: The County's financial statements have been audited by KM&L, LLC, certified public accountants. The objective of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2022, are free from material misstatements. The independent audit involves 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 auditors concluded there was a reasonable basis for rendering an unmodified opinion on the County's financial statements for the fiscal year ended December 31, 2022, and are fairly presented in conformity with GAAP. The independent auditors' report is located at the beginning of the Financial Section of this report.

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023

Reference to MD & A: GAAP requires the County to provide a narrative introduction, overview, and analysis to accompany this report's basic financial statements in the form of Management's Discussion and Analysis ("MD & A") This letter of transmittal is designed to complement MD & A and should be read in conjunction with the financial statements. The MD & A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes, required supplementary information and the combining and individual fund financial statements and schedules. The statistical section of the report includes selected financial and demographic information, which is generally presented on a multi-year basis.

PROFILE OF COLORADO COUNTY GOVERNMENT

Colorado County, incorporated in 1836, is in south/central Texas, midway between San Antonio and Houston on Interstate 10 and is one of 13 counties in the Gulf Coast Region. Colorado County, created in 1836, is one of the original counties established in Texas by Stephen F. Austin. The County is a rural county of approximately 963 square miles in area with a 2020 census population of 20,557 and an estimated 2022 population of 20,754. The largest incorporated cities located within the County are Columbus (the County seat), Eagle Lake and Weimar. The County is empowered to levy a property tax on real property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated. The Colorado County, Texas Commissioner's Court is the County's governing body. The Commissioner's Court is elected by county voters for staggered four-year terms and comprises the County Judge (the presiding officer elected at large to serve a four-year term) and four commissioners. Each of the four commissioners represents one of the four geographical precincts into which the county is divided. The Commissioner's Court has certain powers granted to it by the state legislature. Its duties include adoption of the budget, setting of the tax rates, approval of contracts, appointment of certain county officials and the development of policies and orders. The Commissioner's Court shares the financial controls of the County with the County Auditor who is appointed according to Texas State statutes for two-year terms by the District Judges. The County Auditor holds the basic responsibilities for established accounting policies and procedures, maintaining the records of all financial transactions of the County, and "examining and approving" disbursements from county funds prior to their submission of the Commissioner's Court for payment. Policy-making authority is vested in the Commissioners Court and the Commissioners Court is responsible, among other things, for adopting the budget and for setting the County's annual tax rate, along with setting county policies.

The County provides a full range of services authorized by statute. Such services include general government functions such as recording and licensing, maintaining the County and District Court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges. The costs associated with these services are presented within the financial statements in detail and summary form.

**MINUTES OF THE COLORADO COUNTY
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The County has two medical facilities. Columbus Community Hospital has been named in the top 100 rural and community hospitals in the nation for the last five years. The hospital is a 40-bed acute care medical and surgical facility. The construction of the Columbus Wellness Center was completed in 2022. It is a state-of-the-art facility that will offer expanded physical therapy resources, exercise equipment, cardiac rehabilitation services, pool, physician office space, and community education classrooms, including a demonstration kitchen. Later in 2023, additional clinic renovations will take place to add more exam rooms, parking, and other facilities to enhance and expand our primary and specialty care offerings. Additional construction is scheduled to be completed in 2023. In addition, Rice Medical Center is a 25-bed Critical Access hospital with a Trauma IV designation and is in Eagle Lake, Texas.

Budget

The annual budget serves as the foundation for Colorado County's financial planning and control. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. The activities of the General Fund, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget. The legal level of budgetary control is at the personnel services category level within each department and the department level overall. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners' Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

The County's economy is based primarily on agribusiness, oil-field services and equipment manufacturing, minerals processing and gravel mining. Rice, corn, sorghum, and livestock play a major role in the area's economy. The school districts and the County also have a significant economic presence, employing in total more than 800 teachers, professionals, and support staff. One of the most important sectors of the area's economy is tourism. Tourism dollars represented by restaurant sales, hotel occupancy and specialty shop sales are a significant contributor to the overall economy.

Because of the County's location in a region with a varied economic base, unemployment has been relatively stable. During the past ten years, the unemployment rate had increased to 6.1 percent due to the COVID-19 pandemic (2020) from the lowest unemployment rate of 3.0 (2019). This year's unemployment rate recovered and is below both the national and state average rates. The County's unemployment rate as of December 2022 was 3.5 percent compared to 3.9 percent for the state and 3.6 percent nationally.

Median household incomes within the County are slightly lower than for the state and nation. According to the U.S. Census Bureau, the County's median family income was \$62,004, compared with Texas was \$67,321 and the nations was \$69,021.

Population growth is noticeable throughout all sections of the County. Even the smaller communities have experienced impressive residential development and several new subdivisions have been approved and are underway.

MINUTES OF THE COLORADO COUNTY
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June 26, 2023

The County's location within the Eagle Ford shale development in Southern Texas has led to new economic opportunities even though oil and gas production has decreased. Although the County currently produces only minor amounts of oil and natural gas, there is potential for economic opportunities in neighboring counties and for the county to benefit from increased retail trade, housing, and personnel. The renewed attraction of Colorado County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The tax base is diverse, with the 10 leading taxpayers accounting for 21.75% of assessed value. Countywide tax abatement plans, which give reduced property taxes for several years, are being offered to industries to locate in the County. The County has one existing tax abatement.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners Court consistently emphasize maintaining sufficient undesignated fund balance levels (unrestricted net position) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Fund balance refers to the excess of assets over liabilities in governmental funds. For financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves to avoid borrowing to meet short-term operating needs.

Finally, because of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court may continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2022 budget, the Court must remain cautious in planning for the budget in fiscal year 2023 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that the County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives

The County received the second tranche of funds from the U.S. Treasury in the amount of \$2,087,382 (for a total of \$4,174,764) in Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as part of the American Rescue Plan Act (ARPA) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts. The County is considering various proposals for the expenditure of the funds over the next 24 months.

**MINUTES OF THE COLORADO COUNTY
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The County has been awarded a \$78,450 grant allocation from the Houston-Galveston Area Council to hold a Household Hazardous Waste Collection Event in the spring of 2023, to encourage proper management of household hazardous waste to minimize risk to human health and the environment.

The County received a \$50,000 allocation from the Local Assistance and Tribal Consistency Fund (LATCF) in 2022. The funding will be expended in 2023 for governmental purposes related to the Road and Bridge funds. An additional award of \$50,000 is expected in 2023.

The County received approximately \$163,000 in donations to establish a Mental Health Deputy Program within the Sheriff's Department.

The County received funding from TxDOT for a Transportation Infrastructure Fund Grant for improving county roads, bridges, and culverts, intended to alleviate degradation caused by the exploration, development or production of oil or gas.

The County is actively participating in a multi-jurisdictional flood early warning and flood inundation project with a grant from the Texas Water Development Board.

FINANCIAL POLICIES

The County has adopted an investment policy as required by state law and in conformity with state investment statutes. The investment policy as adopted by the County employs the prudent person concept in that priorities were established as to the investment vehicles the County would use. Compliance with the laws of the State of Texas and Safety were established as first priorities, followed by liquidity and low risk with a management philosophy of maintaining high professional and ethical standards.

The County Treasurer is responsible for administering all the investment of idle funds in the County. During the fiscal year, the County earned approximately \$562,000 interest on the funds invested.

The County is responsible for establishing its tax rate. For the fiscal year ended December 31, 2022, the tax rate to finance general governmental services (the tax rate approved in 2021 to fund the 2022 fiscal year) was \$0.477934 per \$100 valuation and the tax rate for the payment of principal and interest on long-term debt was \$.021665 per \$100 of valuation.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its Annual Comprehensive financial report (ACFR) for the fiscal year ended December 31, 2021. This was the twenty-eighth consecutive year that Colorado County has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, the County believes the current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and is being submitted to the GFOA to determine its eligibility for another certificate.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

The production of this report would not have been possible without the skill, effort, and dedication of the County Auditor's staff. The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the assistance of the County's outside auditing firm, KM&L, LLC. Appreciation is expressed to all the members of the Commissioners' Court for support in maintaining the highest standards of professionalism in the management of Colorado County's finances. Sincere thanks to all other County Officials, Department Heads, and employees for the assistance in providing the data necessary to prepare this report.

Respectfully submitted,

Colorado County, Texas

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



Government Finance Officers Association

**Certificate of
Achievement for
Excellence in
Financial
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Presented to

**Colorado County
Texas**

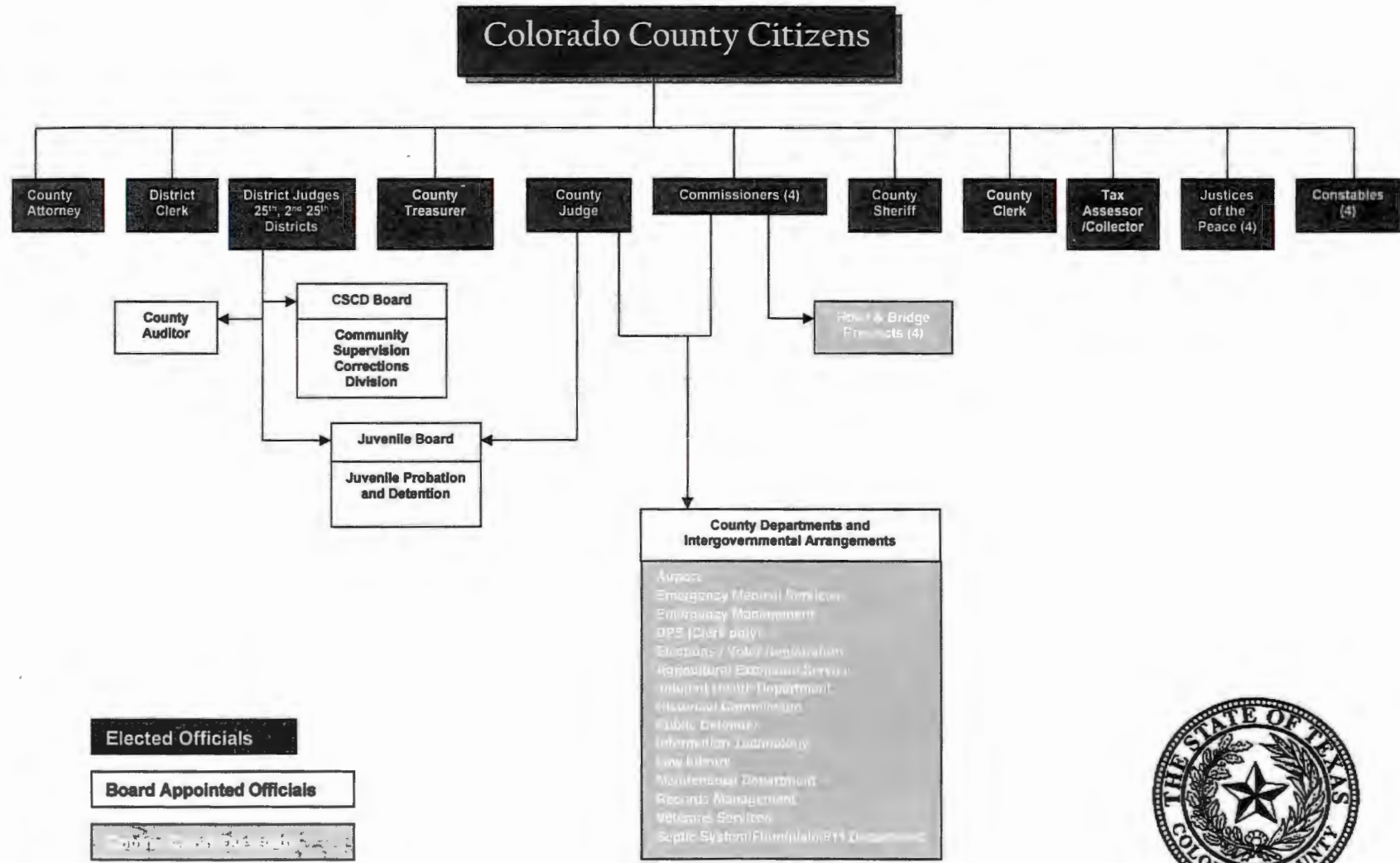
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

Colorado County Organization Chart



Elected Officials

Board Appointed Officials

Direction of Authority →



MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Colorado County, Texas
Elected and Appointed Officials
December 31, 2022

Elected Officials

County Judge	Daniel "Ty" Prause
Commissioner Precinct No. 1	Doug Wessels
Commissioner Precinct No. 2	Darrell Kubesch
Commissioner Precinct No. 3	Keith Neuendorff
Commissioner Precinct No. 4	Darrell Gertson
25 th Judicial District Judge	William Old III
2 nd 25 th Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Erica Kollaja
County Clerk	Kimberly Menke
County/District Attorney	Jay Johannes
District Clerk	Valerie Harmon
County Treasurer	Joyce Guthmann
County Sheriff	R.H. "Curly" Wied, III
Justice of Peace Precinct No. 1	Billy Hefner
Justice of Peace Precinct No. 2	Boe Reeves
Justice of Peace Precinct No. 3	Francis Truchard
Justice of Peace Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Kirk Lowe

Appointed Officials

Veterans' Service Officer	Charlotte Alger
Public Defenders	Kevin Dunn
	Louis Gimbert
County Auditor	Raymie Kana
Adult Probation District Director	Roderick James
Juvenile Probation District Director	Tricia Becker
Adult Probation Officer	Justin Jones
Adult Probation Officer	Kimberly Newton
Adult Probation Officer	Brittany Krenek
Juvenile Probation Officer	Kathryn Faber
Juvenile Probation Officer	Michael Krhovjak
Local Health Authority	Bart Klaus, M.D.
County Extension Office	
County Ag Agent	Laramie Kettler
Consumer and Family Science	Ja'Shae Carter
Medical Director	Lindsey Tijerina, M.D.
Asst Medical Director	Raymond Russell Thomas, Jr., M.D.
Asst Medical Director	Curtis Van Houten, M.D.
Asst Medical Director	Ray Cantu, M.D.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

FINANCIAL SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



Independent Auditor's Report

To the Honorable County Judge
and Members of Commissioners Court
Colorado County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Colorado County, Texas (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County'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.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

The Honorable County Judge,
and Members of Commissioners Court
Colorado County, Texas

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 generally accepted auditing standards 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 generally accepted auditing standards 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 County'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 County'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.

**MINUTES OF THE COLORADO COUNTY
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The Honorable County Judge,
and Members of Commissioners Court
Colorado County, Texas

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 16 and pages 63 through 70, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023

The Honorable County Judge,
and Members of Commissioners Court
Colorado County, Texas

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
June 7, 2023

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2022*

As management of Colorado County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2022. 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 pages i - vi of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental activities by \$ 35,447,210 (net position). Of this amount, unrestricted net position is \$ 8,930,074.
- The County's total net position increased for governmental activities by \$ 2,392,921.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 15,643,178. 46.67% of this amount, \$ 7,300,634 (unassigned fund balance), was available for use within the County's fund designations. Of the governmental funds amount, \$ 7,811,218 has been restricted or committed for specific uses.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 7,300,634 or 49.73% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County'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 County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four 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 County is improving or deteriorating.

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

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The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The *governmental activities* of the County include general administration, financial administration, judicial, public safety, public facilities, public transportation, conservation and health and welfare. The County has no *business-type activities*.

The government-wide financial statements can be found on pages 18 and 19 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 County, 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 County 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 current sources and uses 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. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances, provides reconciliations to facilitate this comparison between governmental funds and governmental activities.

The County maintains twenty-three (23) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and American Rescue Plan Fund, which are considered to be major funds. Data from the other twenty-one (21) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 20 through 23 of this report.

- **Proprietary Funds.** The County maintains no proprietary funds.

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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 County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's basic fiduciary financial statements can be found on pages 24 through 25.

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 28 through 60 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 63 through 70 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 74 through 105 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 County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 35,447,210 as of December 31, 2022. This is an increase in net position of \$ 2,392,921 which is primarily due to an increase in charges for services, capital grants and contributions and property taxes.

The largest portion of the County's net position of \$ 18,504,879 reflects its investments in capital assets (e.g., land; buildings and improvements, equipment and infrastructure), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens and consequently these assets are not available for future spending. Although the County'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. Net investment in capital assets increased by \$ 620,098 due to an increase in capital grants and contributions for the current fiscal year.

An additional portion of the County's net position of \$ 8,012,257 represents resources that are subject to external restrictions on how they may be used. The remaining balance is \$ 8,930,074, which represents unrestricted net position.

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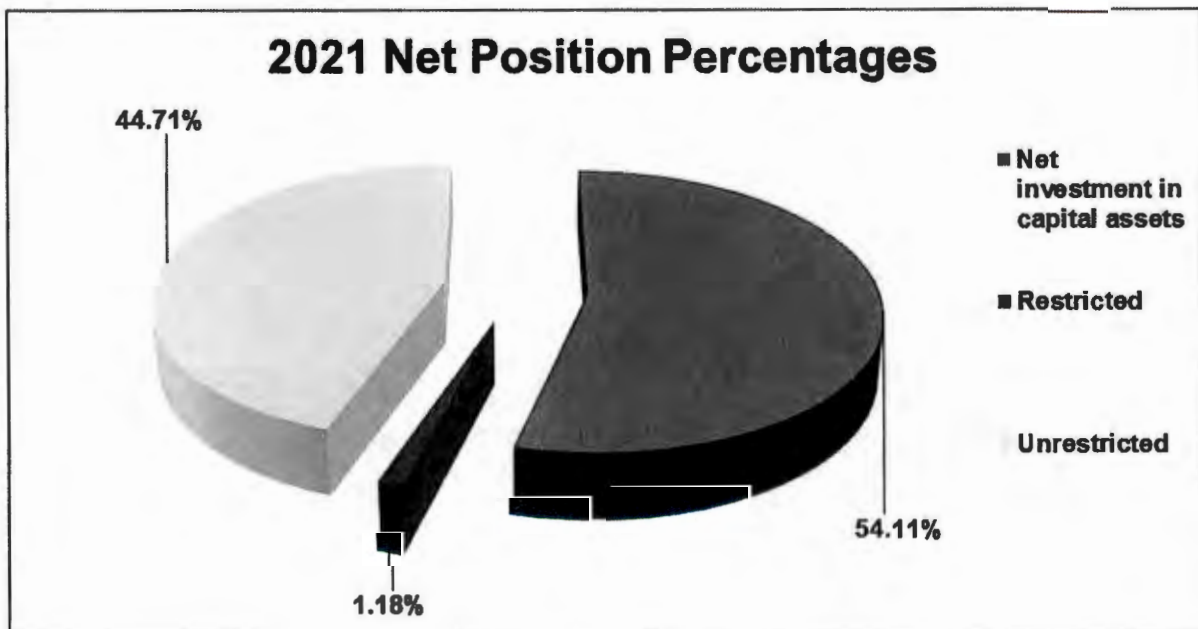
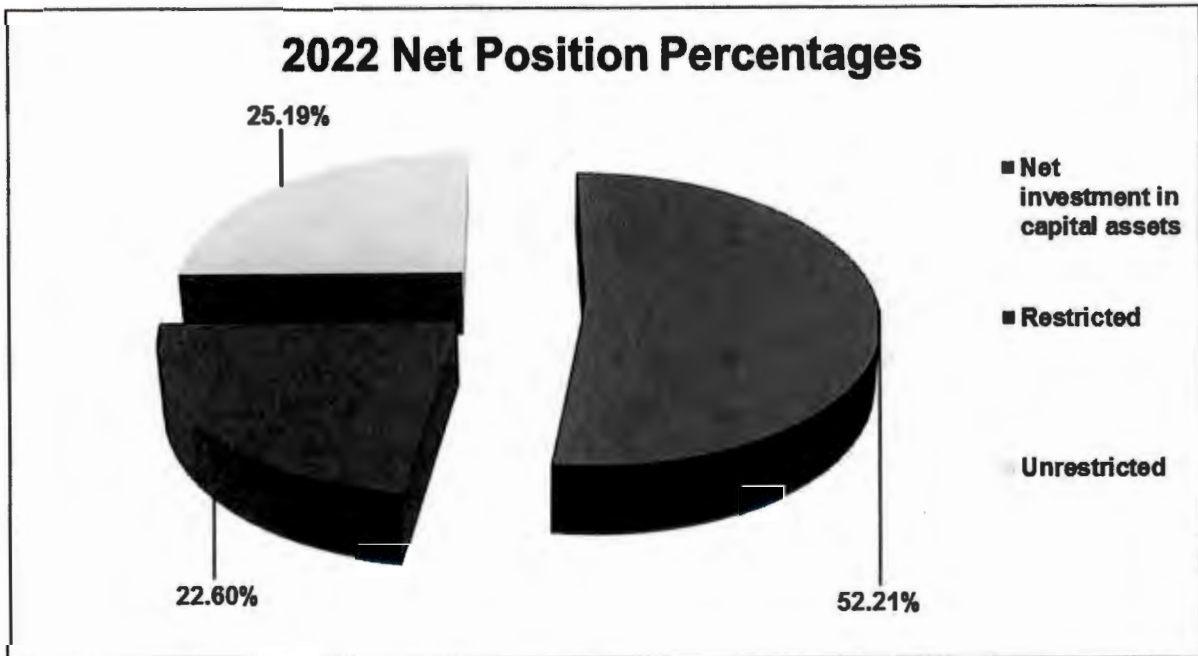
COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
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COLORADO COUNTY'S NET POSITION

	Governmental Activities		Net Change
	2022	Restated 2021	
ASSETS			
Current and other assets	\$ 39,679,173	\$ 37,458,469	\$ 2,220,704
Capital assets	<u>22,286,444</u>	<u>22,352,849</u>	(66,405)
Total assets	<u>61,965,617</u>	<u>59,811,318</u>	<u>2,154,299</u>
Total deferred outflows of resources	<u>2,360,799</u>	<u>3,766,983</u>	(1,406,184)
LIABILITIES			
Current and other liabilities	4,616,694	4,364,475	252,219
Long-term liabilities	<u>4,365,413</u>	<u>7,151,097</u>	(2,785,684)
Total liabilities	<u>8,982,107</u>	<u>11,515,572</u>	(2,533,465)
Total deferred inflows of resources	<u>19,897,099</u>	<u>19,008,440</u>	<u>888,649</u>
NET POSITION			
Net investment in capital assets	18,504,879	17,884,781	620,098
Restricted	8,012,257	390,559	7,621,698
Unrestricted	<u>8,930,074</u>	<u>14,778,949</u>	(5,848,875)
Total net position	<u>\$ 35,447,210</u>	<u>\$ 33,054,289</u>	<u>\$ 2,392,921</u>

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Analysis of the County's Operations. Governmental activities reported an increase in net position in the amount of \$ 2,392,921 due to increased charges for services, capital grants and contributions and property taxes. The following table provides a summary of the County's operations for the year ended December 31, 2022.

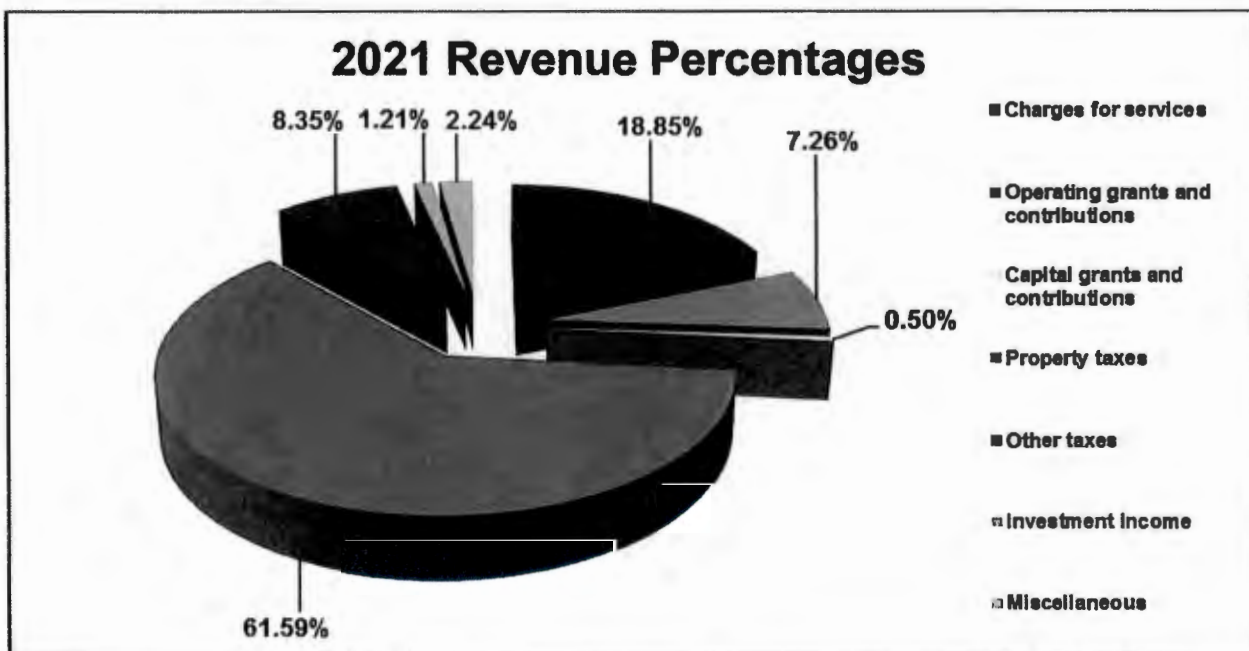
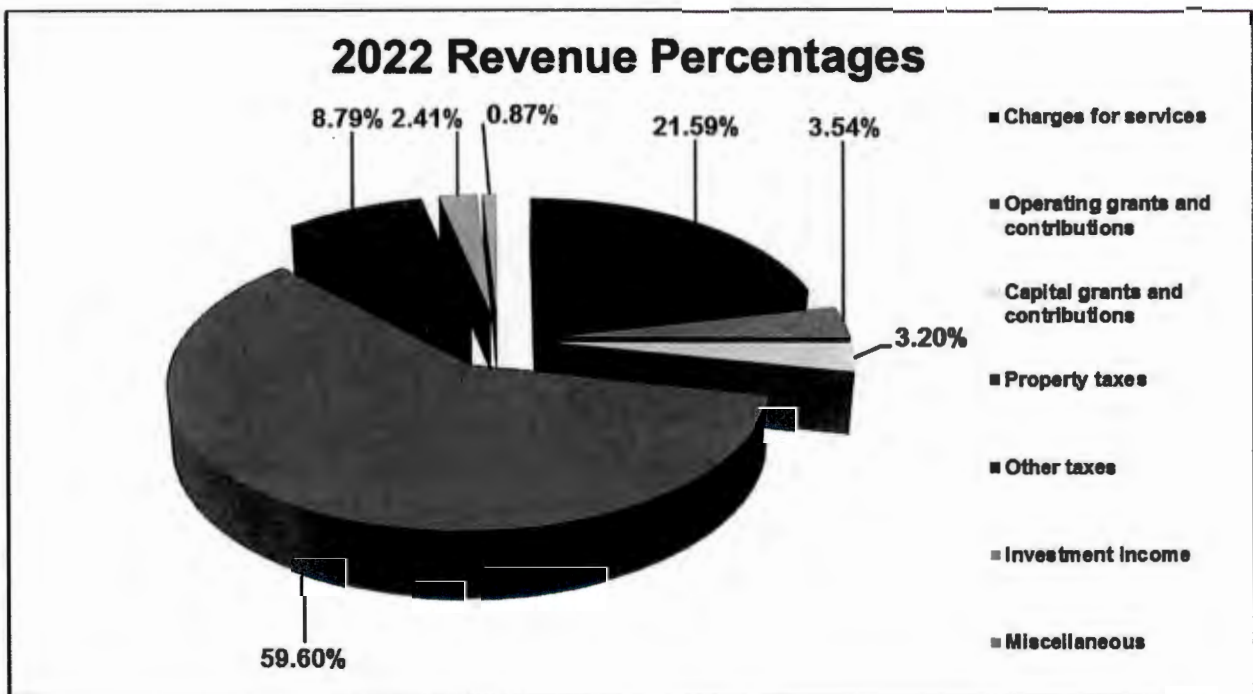
COLORADO COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Net Change
	2022	Restated 2021	
Revenues:			
Program Revenues:			
Charges for services	\$ 5,046,609	\$ 4,047,342	\$ 999,267
Operating grants and contributions	827,830	1,559,470	(731,640)
Capital grants and contributions	748,010	107,308	640,702
General Revenues:			
Property taxes	13,929,498	13,223,334	706,164
Other taxes	2,054,911	1,792,931	261,980
Investment income	562,171	260,833	301,338
Miscellaneous	203,850	480,258	(276,408)
Total revenues	<u>23,372,879</u>	<u>21,471,476</u>	<u>1,901,403</u>
Expenses:			
General administration	3,056,478	2,859,344	197,134
Financial administration	688,116	543,169	144,947
Judicial	1,801,007	1,637,670	163,337
Public safety	9,047,632	7,932,546	1,115,086
Public facilities	862,220	569,348	292,872
Public transportation	4,916,894	5,467,749	(550,855)
Conservation	119,787	105,428	14,359
Health and welfare	381,952	371,724	10,228
Interest and fiscal charges	105,872	111,125	(5,253)
Total expenses	<u>20,979,958</u>	<u>19,598,103</u>	<u>1,381,855</u>
Change in net position	2,392,921	1,873,373	519,548
Net position - beginning (restated)	<u>33,054,289</u>	<u>31,180,916</u>	<u>1,873,373</u>
Net position - ending	<u>\$ 35,447,210</u>	<u>\$ 33,054,289</u>	<u>\$ 2,392,921</u>

**MINUTES OF THE COLORADO COUNTY
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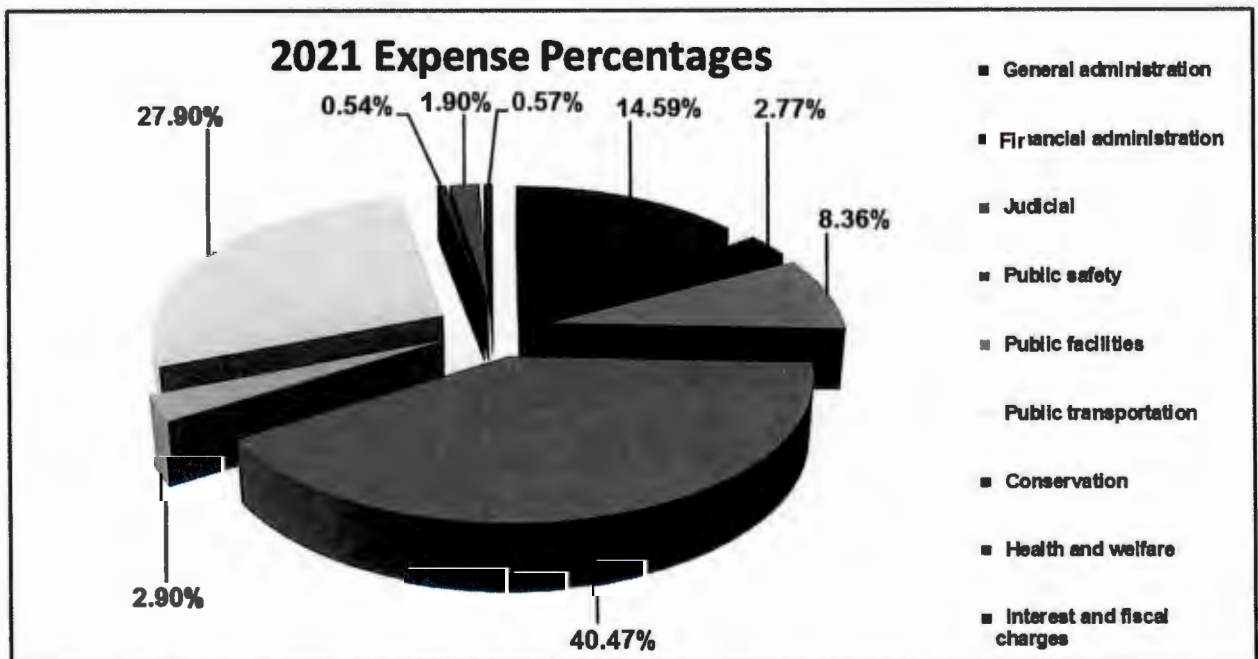
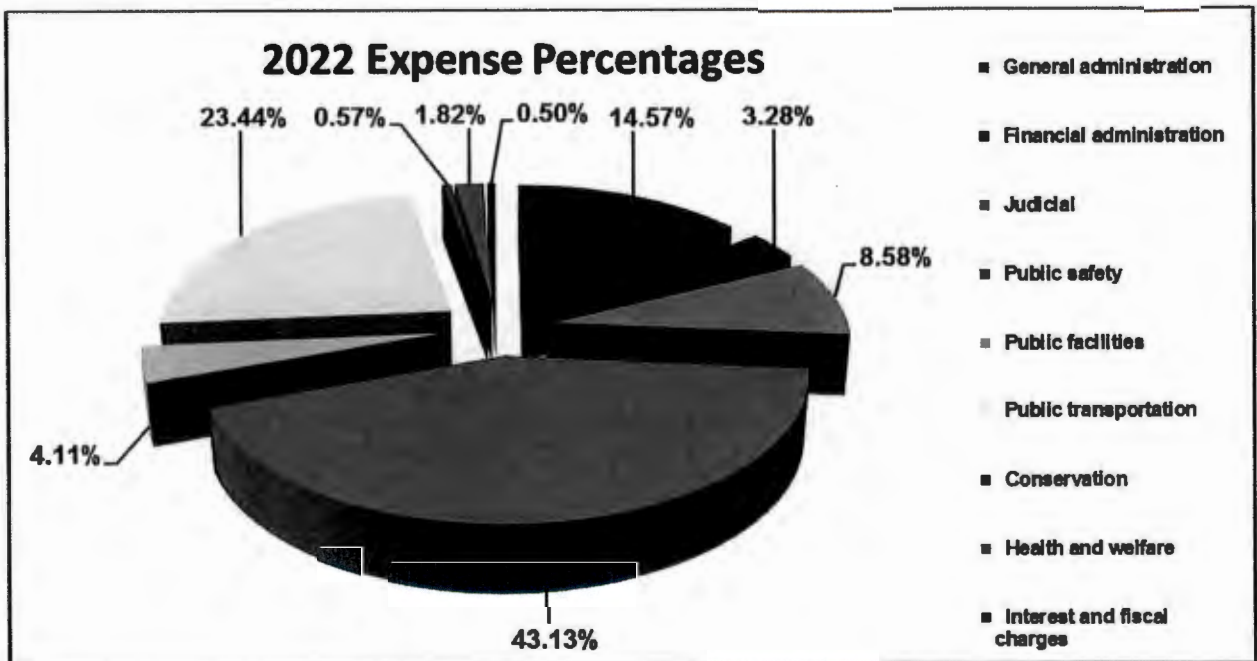
COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2022*



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Financial Analysis of the County's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County'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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 15,643,178. The unassigned fund balance of \$ 7,300,634 constitutes 46.67% of ending fund balance. The fund balance is categorized as 1) nonspendable of \$ 531,326, 2) restricted of \$ 1,675,913, 3) committed of \$ 6,135,305, and 4) unassigned of \$ 7,300,634.

The General Fund is the chief operating fund of the County. Fund balance of the General Fund increased by \$ 772,903; the American Rescue Plan Fund increased by \$ 81,819, and other governmental funds increased by \$ 802,487. 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 49.73% of total general fund expenditures, and total fund balance represents 50.95% of that same amount.

The fund balance of the County's general fund increased by \$ 772,903 compared to a net increase of \$ 1,817,744 in the prior year due to increased property tax revenue and increased expenditures.

General Fund Budgetary Highlights. The County budget is prepared by the County Judge's Office and presented to Commissioners Court for approval. The County operates within this budget for the fiscal year with expenditure amendments made as needed.

The Commissioners Court approved increases to budgeted revenue of \$ 1,116,000 and appropriations of \$ 1,414,500. Various grant awards were also allocated to revenue and expenditures during the year as necessary.

Total General Fund revenue exceeded the budget by approximately 0.60% and total General Fund expenditures were under budget by approximately 12.20%.

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
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Capital Assets

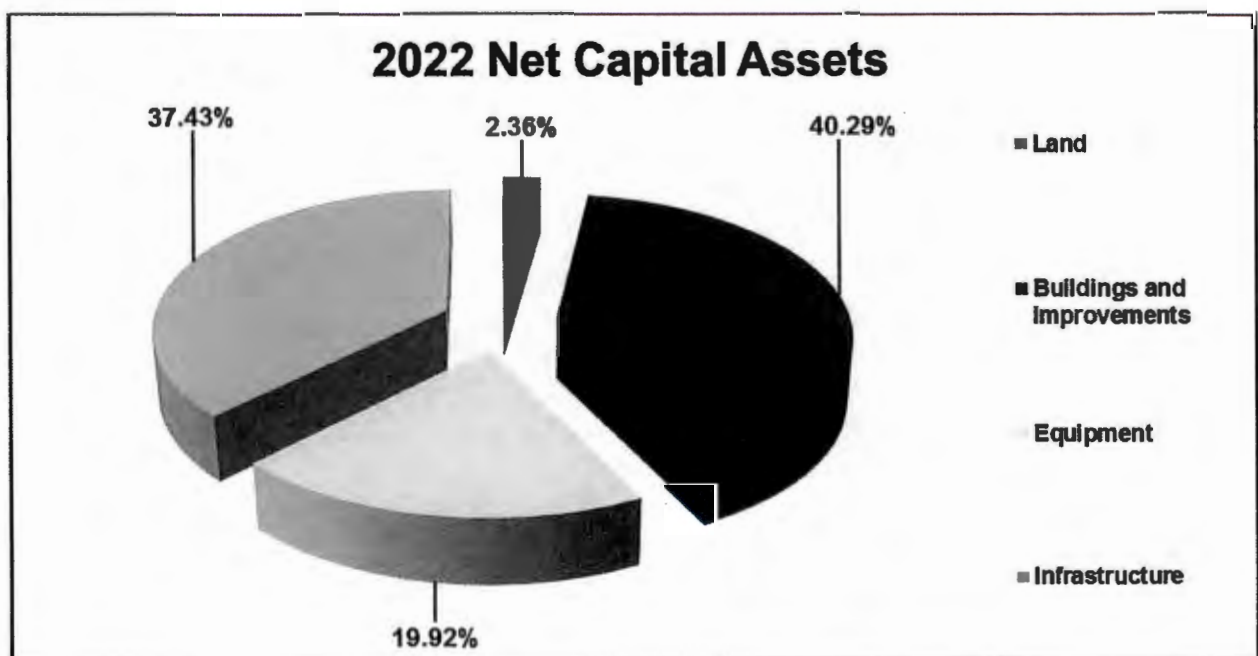
This investment in capital assets includes land; buildings and improvements; equipment and infrastructure.

Major capital asset events during the current fiscal year included the following:

- Acquisition of new vehicles and several large road and bridge equipment.
- Road and bridge improvements are continuous.

**COLORADO COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation**

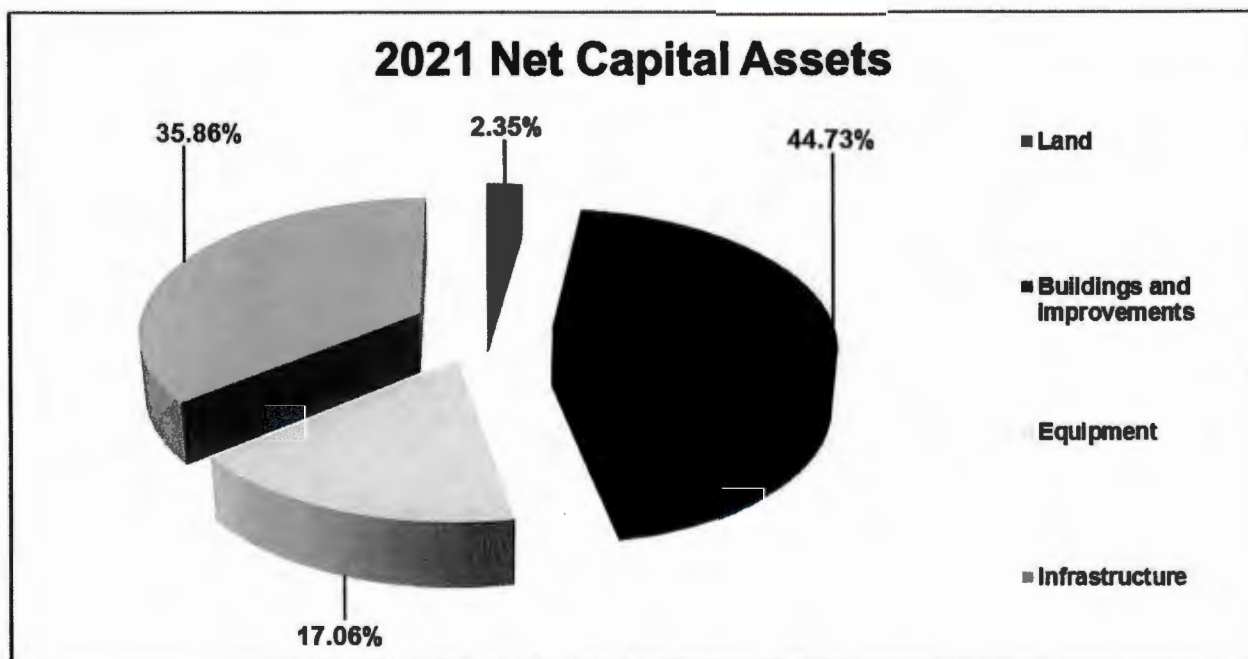
	<u>Governmental Activities</u>		<u>Net Change</u>
	<u>2022</u>	<u>2021</u>	
Land	\$ 526,022	\$ 526,022	\$ -
Buildings and improvements	8,979,969	9,998,213	(1,018,244)
Equipment	4,438,494	3,812,038	626,456
Infrastructure	<u>8,341,959</u>	<u>8,016,576</u>	<u>325,383</u>
Total	<u>\$ 22,286,444</u>	<u>\$ 22,352,849</u>	<u>\$(66,405)</u>



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Additional information on the County's capital assets can be found in Note 5 on pages 44 through 45 this report.

DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 3,955,000, which, comprises bonded and debt backed by the full faith and credit of the County agreement. The bonds will be retired with revenues from property taxes.

COLORADO COUNTY'S LONG-TERM DEBT

	<u>Governmental Activities</u>		<u>Net Change</u>
	<u>2022</u>	<u>2021</u>	
Certificates of obligation	\$ 3,955,000	\$ 4,480,000	\$(525,000)
Bond discount	(8,641)	(11,933)	3,292
Compensated absences	224,124	238,726	(14,602)
Net pension liability	-	2,259,134	(2,259,134)
Total OPEB liability	<u>194,930</u>	<u>185,170</u>	<u>9,760</u>
Total	<u>\$ 4,365,413</u>	<u>\$ 7,151,097</u>	<u>\$(2,785,684)</u>

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During the fiscal year, the County's total debt decreased by \$ 2,785,684 or 38.95%. The net decrease was due primarily to the decreased valuation on the net pension liability.

All of the outstanding Bonds of the County payable from its limited taxes are insured and are, therefore, rated "AA" by Standard & Poor's ("S&P"). State statutes limit the amount of general obligation debt a government may issue to 25% of its total assessed valuation. The current limitation for the County significantly exceeds the outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note 7 on pages 46 through 48 of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective and controlled use of the County's resources. Through the budget the County Commissioners set the direction of the County, allocate its resources and establish its priorities. The 2023 budget was adopted August 22, 2022 with General Fund expenditures of \$ 16,904,000 and a revenue budget of \$ 15,561,000.

The Commissioners' Court adopted a maintenance and operation tax rate of \$ 0.346298, road & bridge tax rate of \$ 0.130000 and a debt service tax rate of \$ 0.020653 per \$ 100 assessed valuation, respectively.

Request for Information

This financial report is designed to provide a general overview of the County'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 the Colorado County Auditor, 318 Spring Street, Room 104, Columbus, Texas, 78934.

**MINUTES OF THE COLORADO COUNTY
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BASIC FINANCIAL STATEMENTS

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COLORADO COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2022**

Exhibit 1

	<u>Governmental Activities</u>
ASSETS	
Cash and temporary investments	\$ 21,251,468
Receivables (net of allowance for uncollectibles):	
Taxes	11,454,498
Accounts	2,824,507
Due from other governments	1,964,239
Inventories	186,850
Prepaid expenses	344,476
Net pension asset	1,653,135
Capital Assets:	
Land	526,022
Buildings and improvements (net)	8,979,969
Equipment (net)	4,438,494
Infrastructure (net)	<u>8,341,959</u>
Total assets	<u>61,965,617</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>2,360,799</u>
Total deferred outflows of resources	<u>2,360,799</u>
LIABILITIES	
Accounts and accrued liabilities payable	358,655
Accrued interest payable	33,276
Unearned revenue	4,224,763
Noncurrent liabilities:	
Due within one year	735,184
Due in more than one year:	
Other long-term liabilities	3,435,299
Total OPEB liability	<u>194,930</u>
Total liabilities	<u>8,982,107</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>19,897,099</u>
Total deferred inflows of resources	<u>19,897,099</u>
NET POSITION	
Net investment in capital assets	18,504,879
Restricted:	
Public transportation	6,251,408
Other	1,760,849
Unrestricted	<u>8,930,074</u>
Total net position	<u>\$ 35,447,210</u>

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Exhibit 2

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General administration	\$ 3,056,478	\$ 520,616	\$ 118,721	\$ 18,630	\$(2,398,511)
Financial administration	688,116	484,731	52,952	-	(150,433)
Judicial	1,801,007	1,270,931	157,745	-	(372,331)
Public safety	9,047,632	1,778,166	15,193	-	(7,254,273)
Public facilities	862,220	-	190,499	-	(671,721)
Public transportation	4,916,894	934,415	292,720	729,380	(2,960,379)
Conservation	119,787	-	-	-	(119,787)
Health and welfare	381,952	57,750	-	-	(324,202)
Interest and fiscal charges	105,872	-	-	-	(105,872)
Total governmental activities	<u>20,979,958</u>	<u>5,046,609</u>	<u>827,830</u>	<u>748,010</u>	<u>(14,357,509)</u>
General Revenue:					
Property taxes					13,929,498
Other taxes					2,054,911
Investment income					562,171
Miscellaneous					<u>203,950</u>
Total general revenue					<u>16,750,430</u>
Change in net position					2,392,921
Net position - beginning (restated)					<u>33,054,289</u>
Net position - ending					<u>\$ 35,447,210</u>

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

MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2022

Exhibit 3

	General Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and temporary investments	\$ 8,773,651	\$ 4,267,774	\$ 8,210,043	\$ 21,251,468
Receivables (net of allowance for uncollectibles):				
Taxes	7,980,064	-	3,474,434	11,454,498
Accounts	117,866	-	4,830	122,696
Due from other governments	1,292,044	-	672,195	1,964,239
Due from other funds	3,690	-	192,974	196,664
Inventories	-	-	186,850	186,850
Prepaid expenditures	<u>179,682</u>	<u>-</u>	<u>164,794</u>	<u>344,476</u>
Total assets	<u>\$ 18,346,997</u>	<u>\$ 4,267,774</u>	<u>\$ 12,906,120</u>	<u>\$ 35,520,891</u>
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities:				
Accounts and accrued liabilities payable	\$ 344,284	\$ -	\$ 14,371	\$ 358,655
Due to other funds	3,300	-	193,364	196,664
Unearned revenue	<u>-</u>	<u>4,174,763</u>	<u>50,000</u>	<u>4,224,763</u>
Total liabilities	<u>347,584</u>	<u>4,174,763</u>	<u>257,735</u>	<u>4,780,082</u>
Deferred Inflows of Resources:				
Deferred inflows of resources	<u>10,519,097</u>	<u>-</u>	<u>4,578,534</u>	<u>15,097,631</u>
Total deferred inflows of resources	<u>10,519,097</u>	<u>-</u>	<u>4,578,534</u>	<u>15,097,631</u>
Fund Balance:				
Nonspendable	179,682	-	351,644	531,326
Restricted	-	93,011	1,582,902	1,675,913
Committed	-	-	6,135,305	6,135,305
Unassigned	<u>7,300,634</u>	<u>-</u>	<u>-</u>	<u>7,300,634</u>
Total fund balance	<u>7,480,316</u>	<u>93,011</u>	<u>8,069,851</u>	<u>15,643,178</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 18,346,997</u>	<u>\$ 4,267,774</u>	<u>\$ 12,906,120</u>	<u>\$ 35,520,891</u>

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

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS

Exhibit 3R

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION
December 31, 2022*

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 15,643,178

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. Those assets consist of:

Capital assets	\$ 139,446,765	
Accumulated depreciation	(117,160,321)	22,286,444

Some of the County's assets are not available to pay for the current period's expenditures and therefore, are reported as unavailable revenue in the funds. These assets consist of:

Property taxes receivable	\$ 151,237	
Judicial receivables	2,071,015	
Ambulance receivables	<u>630,796</u>	2,853,048

Some liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:

Deferred outflows - pension	\$ 2,324,383	
Deferred outflows - OPEB	36,416	
Bond discount	8,641	
Accrued interest on bonds	(33,276)	
Bonds payable	(3,955,000)	
Compensated absences	(224,124)	
Net pension asset	1,653,135	
Total OPEB liability	(194,930)	
Deferred inflows - pension	(4,903,957)	
Deferred inflows - OPEB	<u>(46,748)</u>	<u>(5,335,460)</u>

Net position of governmental activities - statement of net position (Exhibit 1) \$ 35,447,210

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023

COLORADO COUNTY, TEXAS

Exhibit 4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2022

	General Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 11,878,309	\$ -	\$ 4,523,260	\$ 16,401,569
Intergovernmental	208,397	-	590,969	799,366
Licenses and permits	36,117	-	776,198	812,315
Charges for services	2,241,191	-	378,492	2,619,683
Fines and forfeitures	676,700	-	728	677,428
Investment income	265,219	81,819	215,133	562,171
Miscellaneous	257,307	-	47,094	304,401
	<u>15,563,240</u>	<u>81,819</u>	<u>6,531,874</u>	<u>22,176,933</u>
Total revenues				
EXPENDITURES				
Current:				
General administration	2,249,186	-	271,085	2,520,271
Financial administration	674,522	-	-	674,522
Judicial	1,725,482	-	44,561	1,770,043
Public safety	8,167,025	-	95,929	8,262,954
Public facilities	551,862	-	303,713	855,575
Public transportation	-	-	3,733,315	3,733,315
Conservation	118,292	-	-	118,292
Health and welfare	379,682	-	-	379,682
Capital outlay	815,965	-	762,207	1,578,172
Debt service:				
Principal	-	-	525,000	525,000
Interest and fiscal charges	-	-	101,898	101,898
	<u>14,682,016</u>	<u>-</u>	<u>5,837,708</u>	<u>20,519,724</u>
Total expenditures				
Excess of revenues over expenditures	<u>881,224</u>	<u>81,819</u>	<u>694,166</u>	<u>1,657,209</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	221,535	221,535
Transfers out	(108,321)	-	(113,214)	(221,535)
	<u>(108,321)</u>	<u>-</u>	<u>108,321</u>	<u>-</u>
Total other financing sources (uses)				
Change in fund balance	772,903	81,819	802,487	1,657,209
Fund balance - beginning (restated)	<u>6,707,413</u>	<u>11,192</u>	<u>7,267,364</u>	<u>13,985,969</u>
Fund balance - ending	<u>\$ 7,480,316</u>	<u>\$ 93,011</u>	<u>\$ 8,069,851</u>	<u>\$ 15,643,178</u>

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS

Exhibit 4R

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS TO GOVERNMENTAL
ACTIVITIES STATEMENT OF ACTIVITIES*
For the Year Ended December 31, 2022

Change in fund balance - total governmental funds (Exhibit 4) \$ 1,657,209

Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	1,578,172	
Capital contributions		729,380	
Depreciation expense		<u>(2,373,957)</u>	(66,405)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.

Principal payments on bonds payable	\$	525,000	
Change in accrued interest		(682)	
Change in compensated absences		14,603	
Amortization of bond premium		<u>(3,292)</u>	535,629

The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Net pension liability decreased	\$	3,912,268	
Deferred outflows decreased		(1,442,601)	
Deferred inflows increased		<u>(2,668,787)</u>	(199,120)

The net change in total OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditure in the governmental funds. The net change consists of the following:

Total OPEB liability increased	\$(9,760)	
Deferred outflows increased		36,416	
Deferred inflows increased		<u>(27,614)</u>	(958)

Because some property tax receivable, special assessments receivables and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds.

466,566

Change in net position of governmental activities (see Exhibit 2) \$ 2,392,921

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

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
 December 31, 2022

Exhibit 5

	<u>Custodial Funds</u>
ASSETS	
Cash and temporary investments	\$ <u>3,314,155</u>
Total assets	<u>3,314,155</u>
LIABILITIES	
Held for others	2,677,885
Due to other governments	<u>351,084</u>
Total liabilities	<u>3,028,969</u>
NET POSITION	
Individuals, organizations and other governments	<u>285,186</u>
Total net position	<u>\$ 285,186</u>

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2022

Exhibit 6

	<u>Custodial Funds</u>
ADDITIONS	
Tax collections for other governments	\$ 10,538,245
Held for others	1,818,353
Investment income	<u>1,074</u>
Total additions	<u>12,357,672</u>
DEDUCTIONS	
Payments to individuals	551,223
Payments to other governments	<u>11,818,286</u>
Total deductions	<u>12,369,509</u>
Net change in net position	(11,837)
Net position - beginning	<u>297,023</u>
Net position - ending	<u>\$ 285,186</u>

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended December 31, 2022

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COLORADO COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Colorado County, Texas (the "County") was established in 1836 by the Republic of Texas. Commissioners Court is the level of government which has oversight responsibility and control over all activities of the County. The Commissioners Court is composed of four commissioners, each elected from the four precincts in the County and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to influence operations and primary accountability for fiscal matters.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted account principles. Based upon the application of these criteria, the following is a brief review addressed in defining the County's reporting entity.

Financial accountability - The primary government is deemed to be financially accountable if it appoints a voting majority of an Organization's governing body and 1) is able to impose its will on that Organization or 2) there is a potential for the Organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an Organization is fiscally dependent on the primary government, regardless of whether the Organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government. For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. 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. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given program 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 program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has no enterprise funds.

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COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 fiduciary funds 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.

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 County 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.

Revenues from property and other taxes, grants and contracts, fees (charges for services), fines (including forfeitures), and interest associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

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

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COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *American Rescue Plan Fund* is the County's fund used to account for federally sourced revenue used to replace County revenue lost due to the COVID-19 public health emergency.

The County reports the following fiduciary funds:

The *Custodial Funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include County Attorney Seizure, County Clerk, District Clerk, Justice of the Peace #2, Justice of the Peace #4, Sheriff, County Attorney and Tax Collector funds.

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 87 "Leases" was issued in June 2017. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after June 15, 2021.

GASB Statement No. 88 "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements" was issued in April 2018. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

GASB Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period" was issued in June 2018. The statement was implemented and did not have a material effect on the financial statement of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

GASB Statement No. 91 "Conduit Debt Obligations" was issued in May 2019. The statement was implemented and did not have a material effect on the financial statement of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

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Notes to the Financial Statements
For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB Statement No. 92 "Omnibus 2020" was issued in January 2020. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" was issued in March 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 "Subscription-Based Information Technology Arrangements" was issued in May 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" was issued in June 2020. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 98 "The Annual Comprehensive Financial Report" was issued in October 2021. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods ending after December 15, 2021.

GASB Statement No. 99 "Omnibus 2022" was issued in April 2022. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 "Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62" was issued in June 2022. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

GASB Statement No. 101 "Compensated Absences" was issued in June 2022. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

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Notes to the Financial Statements

For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category or line item level (salaries and wages and employee benefits, and operating expenditures) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund must be approved by Commissioners Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted for the General fund, certain special revenue funds (Records Preservation Fund, Airport Fund, Road & Bridge Precinct Number 1 Fund, Road & Bridge Precinct Number 2 Fund, Road & Bridge Precinct Number 3 Fund, Road & Bridge Precinct Number 4 Fund, Security Fund, Law Library Fund, Justice Court Technology Fund and County and District Court Technology Fund), and the Debt Service Fund.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budget procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings as necessary. Before September 1, a proposed budget is presented to the Commissioners Court. A public hearing is then held, and the Commissioners Court acts on the proposed budget. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Amounts budgeted may not exceed the estimate of revenues and available cash.

Once the budget has been adopted by Commissioners Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding appropriations and for keeping members of Commissioners Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund, department and category. Any transfers of appropriations are first approved by the Commissioners Court. Department heads may approve line item transfers for expenditures of their respective department. However, no amendments for the personnel services category may be made without Commissioners Court approval to the total budget. Thus, the legal level of budgetary control is at the personnel services category level within each department and the department level overall. Expenditures can exceed appropriations as long as they do not exceed the available revenues and cash balances.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. As of December 31, 2022, the County had \$ 569,457 of outstanding encumbrances in the General Fund unassigned fund balance and \$ 1,036,077 in the Other Governmental Funds committed fund balance.

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Notes to the Financial Statements

For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value.

The County maintains cash that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the County is the responsibility of the Colorado County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in a custodial fund.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to \$ 0.80 per \$ 100 assessed valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional \$0.15 per \$ 100 valuation for road and bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect \$ 0.30 per \$ 100 valuation for road, bridge and flood control purposes.

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COLORADO COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County's 2022 tax levy, supporting the 2023 fiscal period budget, totaled \$ 0.496951 per \$ 100 valuation and was comprised as follows:

General Fund	\$ 0.346298
Road and Bridge Funds	0.130000
Debt Service Fund	<u>0.020653</u>
 Combined tax rate	 \$ <u>0.496951</u>

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as "due to/from other funds". The County had no advances between funds. All activity between funds was for short-term cash flow requirements. See Note 4 for additional discussion of interfund receivables and payables.

Inventories and Prepaid Items

The County utilizes the consumption method to account for inventory and prepaid expenditures. Under this method, inventory and prepaid expenditures are considered an expenditure when used rather than when purchased. Significant inventories are reported on the balance sheet at cost, using the first-in, first-out method, with an offsetting reservation of fund balance in the governmental fund financial statements since they do not constitute "available spendable resources" even though they are a component of current assets. Inventories in the governmental funds are comprised of road materials, bulk fuel, parts, and chemicals. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and prepaid expenditures in the fund financial statements.

Capital Assets

Capital assets, which include land, construction in progress, vehicles and equipment, buildings and improvements, and infrastructure are reported in the governmental activities column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their acquisition value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

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. The amount of interest cost to be capitalized on assets with tax-exempt borrowing is equal to the cost of the borrowing less interest earned on the related tax-exempt borrowing. During the year ended December 31, 2022, no capitalized interest was included in the cost of capital assets under construction.

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Notes to the Financial Statements

For The Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets - Continued

Assets capitalized have an original cost of \$ 5,000 or more and over two years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Leased assets are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Estimated useful lives are as follows:

Buildings and improvements	30 Years
Equipment	3-10 Years
Infrastructure	20-45 Years

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability is matured as a result of employee resignation or retirement.

Accumulated sick leave lapses when employees leave the employ of the county and, upon separation from service, no monetary obligation exists.

The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at December 31, 2022, computed at pay rates in effect at that time was \$ 224,124.

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Pension Plans

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 County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. 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.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Other Post-Employment Benefits

The fiduciary net position of the Colorado County Retiree Health Care Plan (the "Plan") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from the Plan's total OPEB liability. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no assets as this is a pay-as-you-go plan.

Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as interest and fiscal charge expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances 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.

Fund Balance

The County's Commissioners Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the County's Commissioners Court. Fund Balance of the County may be committed for a specific source by formal action of the County's Commissioners Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners Court. When it is appropriate for fund balance to be assigned, the County's Commissioners Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The *nonspendable* fund balance includes a portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include inventories, prepaid expenditures and long-term receivables.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance - Continued

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation. The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-Major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Precinct Funds.

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners Court actions, no later than the close of the fiscal year. These actions must be in the form of a resolution approved by Commissioners Court. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources. At December 31, 2022, the Commissioners agreed to commit fund balances for the Airport Fund, each of the Road & Bridge Precinct Funds and Historical Commission Fund.

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At December 31, 2022, there are no assignments of fund balance.

The *unassigned* Fund Balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive unassigned fund balance amount.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance - Continued

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at December 31, 2022:

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Activities</u>
Fund Balance:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 186,850	\$ 186,850
Prepaid expenditures	179,682	-	164,794	344,476
Restricted:				
Court improvements and operations	-	-	107,625	107,625
Debt service	-	-	162,848	162,848
Election services	-	-	21,933	21,933
Federal and state grants	-	93,011	-	93,011
Library services	-	-	141,531	141,531
Public safety services	-	-	81,954	81,954
Records management	-	-	746,098	746,098
County/District attorney services	-	-	320,913	320,913
Committed:				
Airport operations	-	-	105,863	105,863
Public transportation	-	-	6,023,557	6,023,557
Historical preservation	-	-	5,885	5,885
Unassigned	<u>7,300,634</u>	<u>-</u>	<u>-</u>	<u>7,300,634</u>
 Total fund balance	 <u>\$ 7,480,316</u>	 <u>\$ 93,011</u>	 <u>\$ 8,069,851</u>	 <u>\$ 15,643,178</u>

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

	Governmental Activities
Net Position:	
Net investment in capital assets	\$ 18,504,879
Restricted:	
Public transportation	6,251,408
Other:	
Airport operations	105,863
County/District Attorney services	320,913
Court improvements and operations	107,625
Debt service	136,036
Election services	21,933
Federal grants	93,011
Historical preservations	5,885
Library services	141,531
Public safety services	81,954
Records management	746,098
Unrestricted	8,930,074
 Total net position	 \$ 35,447,210

NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. Investments are classified as either short-term investments or investments. Short-term investments have a maturity of one year or less and investments are those that have a maturity of one year or more. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures.

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 110 percent of uninsured balances.

At year-end, the carrying amount of the County's financial institution deposits, was \$ 24,565,623, while the financial institution balances totaled \$ 25,245,961. Of these balances, \$ 276,142 was covered by federal depository insurance coverage and \$ 24,969,819 was covered by collateral held by the County's agent in the County's name.

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NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under a written investment policy. The investment policy primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and also addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policy, which excludes certain instruments allowed under the Public Funds Investment Act.

The County's investment policy authorizes the County to invest in 1) obligations of the United States or its agencies and instrumentalities; 2) direct obligations of the State of Texas or its agencies; 3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; 4) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; 5) certificates of deposit by state and national banks domiciled in the state that are guaranteed or insured by the Federal Deposit Insurance Corporation or secured by obligations that are described in 1) through 4); 6) money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; 7) eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been authorized by Commissioners Court, and whose investment philosophy and strategy are consistent with the Policy and the County's ongoing investment strategy.

The County's Investment Officer submits an investment report quarterly to Commissioners Court. The report details the investment position and transactions of the County and the compliance of the investment portfolio as it relates to both the adopted investment strategy and Texas state law.

For the year ending December 31, 2022, the County did not have any investments.

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES

Receivables and Allowances

Receivables as of December 31, 2022, for the government's individual governmental major and nonmajor funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Major Funds</u>	<u>Non-Major Funds</u>	
	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Receivables:			
Taxes	\$ 8,291,321	\$ 3,628,755	\$ 11,920,076
Accounts	117,866	4,830	122,696
Due from other governments	<u>1,292,044</u>	<u>672,195</u>	<u>1,964,239</u>
Gross receivables	9,701,231	4,305,780	14,007,011
Less allowance for uncollectibles:			
Property taxes	<u>311,257</u>	<u>154,321</u>	<u>465,578</u>
Net receivables	<u>\$ 9,389,974</u>	<u>\$ 4,151,459</u>	<u>\$ 13,541,433</u>

Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal, state, and local governments as of December 31, 2022 are summarized below:

	<u>Federal Grants</u>	<u>State Grants</u>	<u>Other</u>	<u>Total</u>
Major Governmental Funds:				
General Fund	\$ 3,422	\$ 8,137	\$ 1,280,485	\$ 1,292,044
Non-major governmental funds	<u>202,010</u>	<u>85,233</u>	<u>384,952</u>	<u>672,195</u>
Total	<u>\$ 205,432</u>	<u>\$ 93,370</u>	<u>\$ 1,665,437</u>	<u>\$ 1,964,239</u>

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Judicial and Emergency Medical Service Receivables

Judicial and Emergency Medical Service receivables are reported in the governmental activities statement of net position. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments and emergency medical service is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of December 31, 2022:

	Gross Receivable	Allowance for Uncollectible Accounts	Net Receivable
Judicial Receivables:			
Justices of the Peace	\$ 5,296,250	\$ 4,840,043	\$ 456,207
County Courts	1,070,052	513,929	556,123
District Courts	2,092,270	1,033,585	1,058,685
Emergency medical service	952,897	322,101	630,796
Total	\$ 9,411,469	\$ 6,709,658	\$ 2,701,811

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental Funds

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of December 31, 2022, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Inflows of Resources and Unearned Revenue - Continued

Governmental Funds - Continued

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Deferred Inflows of Resources:				
Current property taxes collected (October 1, 2022 Levy)	\$ 2,563,649	\$ -	\$ 1,115,287	\$ 3,678,936
Current property taxes receivable (October 1, 2022 Levy)	7,851,376	-	3,415,782	11,267,458
Delinquent property taxes (October 1, 2021 and prior)	103,772	-	47,465	151,237
Unearned Revenue:				
Federal grants	-	<u>4,174,763</u>	<u>50,000</u>	<u>4,224,763</u>
Total	<u>\$ 10,519,097</u>	<u>\$ 4,174,763</u>	<u>\$ 4,628,534</u>	<u>\$ 19,322,394</u>

Governmental Activities

Governmental activities defer the recognition of pension expense for contributions made from the measurement date to the current year end of December 31, 2022 and report these as deferred outflows of resources. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of December 31, 2022, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental activities were as follows:

<u>Governmental Activities:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Unearned Revenue</u>
Pension Related:			
Differences between expected and actual experience	\$ 194,746	\$ -	\$ -
Net differences between projected and actual investment earning	-	4,808,834	-
Changes in assumptions	1,024,846	95,123	-
Subsequent contributions	1,104,791	-	-
OPEB related:			
Differences between expected and actual experience	36,416	10,617	-
Changes in assumptions	-	36,131	-
Current property taxes collected (October 1, 2022 Levy)	-	3,678,936	-
Current property taxes receivable (October 1, 2022 Levy)	-	11,267,458	-
Unearned Revenue:			
Federal grants	-	-	<u>4,224,763</u>
Totals	<u>\$ 2,360,799</u>	<u>\$ 19,897,099</u>	<u>\$ 4,224,763</u>

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NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2022 consisted of the following:

Receivable Fund	Payable Fund	12-31-22
General Fund	Other Governmental Funds	\$ 3,690
Other Governmental Funds	General Fund	3,300
Other Governmental Funds	Other Governmental Funds	189,674
Total		\$ <u>196,664</u>

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund transfers for the year ended December 31, 2022 consisted of the following individual fund transfers in and transfers out:

Transferring Fund	Receiving Fund	12-31-22
General Fund	Other Governmental Funds	\$ 108,321
Other Governmental Funds	Other Governmental Funds	113,214
Total		\$ <u>221,535</u>

The Commissioners Court approved these transfers, as transfers of operational funds to cover planned expenditures.

NOTE 5 - CAPITAL ASSETS

Capital Transactions

	Balance 01-01-22	Additions	Retirements	Adjustments & Transfers	Balance 12-31-22
Governmental Activities:					
Capital Assets, Not Depreciated:					
Land	\$ 526,022	\$ -	\$ -	\$ -	\$ 526,022
Total capital assets not being depreciated	526,022	-	-	-	526,022
Capital Assets, Being Depreciated:					
Buildings and improvements	25,302,835	-	239,278	-	25,063,557
Furniture, equipment and vehicles	13,959,192	1,265,697	-	-	15,224,889
Infrastructure	97,598,334	1,041,855	7,892	-	98,632,297
Total capital assets being depreciated	136,860,361	2,307,552	247,170	-	138,920,743

(continued)

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NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

	Balance 01-01-22	Additions	Retirements	Adjustments & Transfers	Balance 12-31-22
Less Accumulated Depreciation For:					
Buildings and improvements	\$ 15,304,622	\$ 778,966	\$ -	\$ -	\$ 16,083,588
Furniture, equipment and vehicle	10,147,154	878,519	239,278	-	10,786,395
Infrastructure	<u>89,581,758</u>	<u>716,472</u>	<u>7,892</u>	-	<u>90,290,338</u>
Total accumulated depreciation	<u>115,033,534</u>	<u>2,373,957</u>	<u>247,170</u>	-	<u>117,160,321</u>
Total capital assets being depreciated, net	<u>21,826,827</u>	<u>(66,405)</u>	-	-	<u>21,760,422</u>
Governmental activities capital assets, net	<u>\$ 22,352,849</u>	<u>\$(66,405)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,286,444</u>

During the year ended December 31, 2022, the County received infrastructure from various sources totaling \$ 729,380.

Depreciation

Depreciation expense was charged as direct expense to functional categories of the County as follows:

	<u>12-31-22</u>
Governmental Activities:	
General government	\$ 512,616
Judicial	5,914
Public safety	678,712
Public facilities	2,812
Public transportation	1,172,606
Health and welfare	<u>1,297</u>
Total depreciation expense	<u>\$ 2,373,957</u>

Construction Commitments

There were no construction commitments as of December 31, 2022.

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NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of December 31, 2022, for the government's individual governmental major and nonmajor funds in the aggregate are as follows:

	Governmental Funds		
	General Fund	Other Governmental Funds	Total
Accounts and accrued liabilities payable:			
Vendors	\$ 128,946	\$ 13,651	\$ 142,597
Accrued compensation	35,336	720	36,056
Other governments	165	-	165
Due to others	179,837	-	179,837
 Total	 \$ 344,284	 \$ 14,371	 \$ 358,655

NOTE 7 - LONG-TERM DEBT

Certificate of Obligation Bonded Debt

Certificates of obligations payable at December 31, 2022, are summarized as follows:

	Series Dates			Bonds Outstanding 12-31-22
	Interest Rate %	Maturity	Callable	
Combination Tax and Revenue Bonds, Series 2012	2.28	2018	2025	\$ 450,000
Limited Tax Refunding Bonds Series 2019	2.08	2019	2031	3,505,000
 Total				 \$ 3,955,000

Certificates of obligation bond transactions for the year ended December 31, 2022 were as follows:

Bonds outstanding, January 1, 2022	\$ 4,480,000
Maturities	(525,000)
 Bonds outstanding, December 31, 2022	 \$ 3,955,000

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NOTE 7 - LONG-TERM DEBT - Continued

Certificate of Obligation Bonded Debt - Continued

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. The current year tax levy was set to utilize the excess fund balance above the bond ordinance requirement. For the year ended December 31, 2022, the amount of ad valorem taxes collected for interest and sinking were \$ 628,841, while the debt service requirements for principal and interest was \$ 626,898. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of certificate of obligation bond requirements by year as of December 31, 2022:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2023	\$ 535,000	\$ 88,736	\$ 623,736
2024	545,000	76,776	621,776
2025	555,000	64,367	619,367
2026	585,000	51,736	636,736
2027	595,000	38,690	633,690
2028-2031	<u>1,140,000</u>	<u>49,506</u>	<u>1,189,506</u>
 Total	 <u>\$ 3,955,000</u>	 <u>\$ 369,811</u>	 <u>\$ 4,324,811</u>

Bonds payable are liquidated through the debt service fund. Compensated absences are liquidated through the general fund and other non-major governmental funds.

Changes in Long-Term Debt

Transactions for the year ended December 31, 2022 are summarized as follows:

	<u>Balance 01-01-22</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance 12-31-22</u>	<u>Due Within One Year</u>
Governmental Type Activities:					
Bonds payable	\$ 4,480,000	\$ -	\$ 525,000	\$ 3,955,000	\$ 535,000
Bond discount	(11,933)	-	(3,292)	(8,641)	(3,292)
Compensated absences	238,726	334,973	349,575	224,124	203,476
Net pension liability	2,259,134	5,455,391	7,714,525	-	-
Total OPEB liability	<u>185,170</u>	<u>65,350</u>	<u>55,590</u>	<u>194,930</u>	<u>-</u>
 Total governmental activities	 <u>\$ 7,151,097</u>	 <u>\$ 5,855,714</u>	 <u>\$ 8,641,398</u>	 <u>\$ 4,365,413</u>	 <u>\$ 735,184</u>

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Notes to the Financial Statements

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NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt - Continued

Bonded debt is funded primarily by property taxes from the Debt Service Fund. Compensated absences are payable by the fund in which the individual positions are budgeted. General Fund and the various special revenue funds have been used to fund current pension and OPEB costs.

NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 830 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

All eligible employees of the County are required to participate in TCDRS.

The plan provisions are adopted by Commissioner's Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

	<u>Plan Year 2022</u>	<u>Plan Year 2021</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.20%	12.00%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/20	60/8, 0/20

Employees Covered by Benefit Terms:

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

Inactive employees or beneficiaries currently receiving benefits	99
Inactive employees entitled to but not yet receiving benefits	211
Active employees	<u>208</u>
	<u>518</u>

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Contributions - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7.00% of their annual compensation during the fiscal year. The County's required contribution rates of 13.20% and 10.65% in calendar years 2022 and 2021, respectively. The County's contributions to TCDRS for the year ended December 31, 2022 were \$ 1,099,799.

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

Actuarial Assumptions:

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

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2021 financial reporting metrics are the same as those used in the December 31, 2021 actuarial valuation analysis for the County.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Following is a description of the assumptions used in the December 31, 2021 actuarial valuation analysis for the County. This information may also be found in the Colorado County December 31, 2021 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.50% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.50% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers are based on January 2022 information for a 10-year time horizon.

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging Markets	MSCI Emerging Markets Standard (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.60%, per Cliffwater's 2022 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate - The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not include in (1), calculated using the municipal bond rate.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future value, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a)-(b)
Balance as of December 31, 2020	\$ 37,432,528	\$ 35,173,395	\$ 2,259,133
Changes for the Year:			
Service cost	1,003,528	-	1,003,528
Interest on total pension liability ⁽¹⁾	2,867,237	-	2,867,237
Effect of plan changes ⁽²⁾	1,473,293	-	1,473,293
Effect of economic/demographic gains or losses	88,107	-	88,107
Effect of assumptions changes or inputs	(142,685)	-	(142,685)
Refunds of contributions	(116,407)	(116,407)	-
Employer contributions	-	937,164	(937,164)
Member contributions	-	546,685	(546,685)
Net investment income	-	7,730,337	(7,730,337)
Benefit payment,	(1,328,547)	(1,328,547)	-
Administrative expense	-	(23,226)	23,226
Other changes ⁽³⁾	-	10,788	(10,788)
Balance as of December 31, 2021	<u>\$ 41,277,054</u>	<u>\$ 42,930,189</u>	<u>\$ (1,653,135)</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis - The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

	1% Decrease In Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase In Discount Rate (8.60%)
Total pension liability	\$ 46,591,860	\$ 41,277,054	\$ 36,819,860
Fiduciary net position	<u>42,930,189</u>	<u>42,930,189</u>	<u>42,930,189</u>
Net pension liability / (asset)	<u>\$ 3,661,671</u>	<u>\$ (1,653,135)</u>	<u>\$ (6,110,329)</u>

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

<i>Pension Expense:</i>	<u>Year Ended 12-31-21</u>
Service cost	\$ 1,003,528
Interest on total pension liability ⁽¹⁾	2,867,237
Effect of plan changes	1,473,293
Administrative expenses	23,226
Member contributions	(546,685)
Expected investment return net of investment expenses	(2,674,165)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	58,149
Recognition of assumption changes or inputs	464,862
Recognition of investment gains or losses	(1,354,746)
Other ⁽²⁾	<u>(10,788)</u>
Pension expense	\$ <u>1,303,911</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Related to allocation of system-wide items.

Deferred Inflows and Outflows - At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 194,746	\$ -
Net difference between projected and actual investment earnings	-	4,808,834
Changes in assumptions	1,024,846	95,123
Contributions subsequent to the measurement date ⁽³⁾	<u>1,104,791</u>	<u>-</u>
Totals	\$ <u>2,324,383</u>	\$ <u>4,903,957</u>

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

Year Ended December 31,	
2023	\$ (484,245)
2024	(1,039,003)
2025	(1,149,881)
2026	(1,011,236)
2027	-
Thereafter ⁽⁴⁾	-

⁽³⁾ Any eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.

⁽⁴⁾ Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers.

NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description - The County's defined benefit OPEB plan, Colorado County Retiree Health Care Plan (CCRHCP), provides medical benefits to plan members of the County. CCRHCP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided - Plan participants are full-time regular employees who, at the time they leave County employment, are:

1. Eligible for retirement benefits under Texas County and District Retirement guidelines, and
2. Have a total of 20 years of service with the County, of which at least 8 years are continuous service, and
3. Are covered under the County group health insurance program at the time of the separation, and
4. Are not Medicare eligible.

Coverage for dependents who are not Medicare eligible and who are participants in the County's group health insurance plan at the time of the employee's separation may also be continued. In the event of the retiree's death, covered dependents may continue coverage until they become Medicare eligible provided they make required premium payments on a timely basis. Dental and life insurance benefits are also available to the retiree at the retiree's cost. The life insurance benefit is a level \$10,000. Any dependent coverage the retiree may have will be at the retiree's cost.

The following table provides a summary of the number of participants in the plan as of December 31, 2022:

Inactive plan members or beneficiaries currently receiving benefits	3
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	146
	149

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Contributions - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County's contribution, if any, will be determined annually by Commissioners Court during the County budget process and will be effective on a fiscal year basis. The County does not contribute toward the cost of coverage for retirees who do not meet the eligibility requirements. The County pays no more for retiree healthcare than the premium it pays for active employees for each rate tier structure (retiree only, retiree + spouse, retiree + child, retiree + children, retiree + family).

The plan is funded on a pay-as-you-go basis. For the year ended September 30, 2022, the total benefit payments made to the plan was \$ 9,760.

Total OPEB Liability - The County's total OPEB liability of \$ 194,930 was measured as of December 31, 2022 utilizing the actuarial valuation performed as of December 31, 2022.

Actuarial assumptions and other inputs - 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:

Actuarial cost method	Individual Entry Age
Discount rate	4.31%
Inflation	2.50%
Salary increases	3.50%
Health care trend rates	Level 4.50%

The RP-2014 Total Mortality Tables are used with the ultimate rates of Scale MP-2021.

The actuarial assumptions used in the December 31, 2022 valuation were based on the experience study covering the four-year period ending December 31, 2017, as conducted for the Texas County and District Retirement System.

Discount Rate - For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on S&P municipal bond 20 year grade rate index as of the measurement date. For the purpose of this valuation, the municipal bond rate is 4.31%. The discount rate was 2.12% as of the prior measurement date.

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Changes in Total OPEB Liability - The changes in the total OPEB liability as of December 31, 2022 are as follows:

	Total OPEB Liability
Service cost	\$ 18,447
Interest on total OPEB liability	4,120
Difference between expected and actual experience of the total OPEB liability	42,783
Changes in assumptions	(37,048)
Benefit payments	<u>(18,542)</u>
Net change in total OPEB liability	9,760
Total OPEB liability, December 31, 2021	<u>185,170</u>
Total OPEB liability, December 31, 2022	<u>\$ 194,930</u>

Changes in assumptions reflect a change in the discount rate from 2.12% as of December 31, 2021 to 4.31% as of December 31, 2022.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, calculated using the discount rate of 4.31%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate of 1 percentage-point lower (3.31%) or 1 percentage-point higher (5.31%) than the current rate:

	1% Decrease In Discount Rate (3.31%)	Discount Rate (4.31%)	1% Increase In Discount Rate (5.31%)
Total OPEB liability	\$ 210,845	\$ 194,930	\$ 180,630

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, calculated using the healthcare cost trend rate of 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate of 1 percentage-point lower (3.50%) or 1 percentage-point higher (5.50%) than the current rate:

	1% Decrease In Trend Rate (3.50%)	Trend Rate (4.50%)	1% Increase In Trend Rate (5.50%)
Total OPEB liability	\$ 176,276	\$ 194,930	\$ 217,546

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

	<u>Year Ended 12-31-22</u>
<i>OPEB Expense:</i>	
Service cost	\$ 18,447
Interest on the total OPEB liability	4,120
Difference between expected and actual experience	3,630
Changes in assumptions or other inputs	<u>(6,697)</u>
OPEB expense	<u>\$ 19,500</u>

Deferred Inflows and Outflows - At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 36,416	\$ 10,617
Changes in assumptions	<u>-</u>	<u>36,131</u>
Totals	<u>\$ 36,416</u>	<u>\$ 46,748</u>

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of December 31, 2022.

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

<u>Year Ended December 31,</u>		
2023	\$(3,067)
2024	(3,067)
2025	(3,067)
2026	(2,596)
2027		854
Thereafter		611

NOTE 10 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

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NOTE 11 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended December 31, 2022, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund and various special revenue funds. For the most part, these grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal financial assistance programs are covered by the requirements of the Single Audit Act and the Uniform Guidance.

The state financial assistance programs are covered by the State of Texas Single Audit Circular (Uniform Grant Management Standards). A single audit was not performed on the federal or state financial assistance programs as the federal and state financial assistance programs did not meet the \$ 750,000 threshold, respectively.

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, business interruption, errors and omissions, injuries to employees, employee health benefits and other claims of various natures. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (the "Pool") which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported from unsettled or incurred but not reported, are believed to be insignificant to the County's basic financial statement. For the year ended December 31, 2022, there were no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage. Any losses reported but unsettled or incurred and not reported are believed to be insignificant to the County's basic financial statements.

NOTE 13 - PRIOR PERIOD ADJUSTMENT

The beginning fund balance of the Road & Bridge Precinct Number 2 Fund has been restated on the fund basis financial statements to record a prior period adjustment to correct due from other governments recorded in prior years. A reconciliation of the prior period ending fund balance to the current year beginning fund balance for the Road & Bridge Precinct Number 2 Fund is as follows:

Beginning fund balance	\$ 927,416
Adjustment to correct due from other governments	(<u>165,657</u>)
Beginning fund balance, as restated	\$ <u>761,759</u>

The beginning net position of the Governmental Activities in the government-wide statement of Net Position has also been restated to record a prior period adjustment to correct the County's due from other governments. A reconciliation of the prior ending net position to the current year beginning net position for the Governmental Activities is as follows:

Beginning net position	\$ 33,219,946
Adjustment to correct due from other governments	(<u>165,657</u>)
Beginning net position, as restated	\$ <u>33,054,289</u>

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NOTE 14 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through June 7, 2023, the date which the financial statements were available to be issued.

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**REQUIRED SUPPLEMENTARY
INFORMATION**

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COLORADO COUNTY, TEXAS
*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND*
For the Year Ended December 31, 2022

Exhibit 7

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 11,294,670	\$ 11,799,670	\$ 11,878,309	\$ 78,639
Intergovernmental	181,200	251,200	208,397	(42,803)
Licenses and permits	25,000	36,500	36,117	(383)
Charges for services	2,065,550	2,302,550	2,241,191	(61,359)
Fines and forfeitures	561,250	595,750	676,700	80,950
Investment income	124,030	224,030	265,219	41,189
Miscellaneous	<u>102,500</u>	<u>260,500</u>	<u>257,307</u>	<u>(3,193)</u>
Total revenues	<u>14,354,200</u>	<u>15,470,200</u>	<u>15,563,240</u>	<u>93,040</u>
Expenditures				
Current:				
General administration	2,626,525	2,695,875	2,231,582	464,293
Financial administration	708,815	711,565	674,522	37,043
Judicial	1,869,735	1,878,785	1,725,482	153,303
Public safety	8,196,085	8,737,435	8,167,025	570,410
Public facilities	573,710	676,210	537,972	138,238
Conservation	125,435	128,935	118,292	10,643
Health and welfare	617,895	657,895	379,682	278,213
Capital outlay	<u>589,000</u>	<u>1,235,000</u>	<u>847,459</u>	<u>387,541</u>
Total expenditures	<u>15,307,200</u>	<u>16,721,700</u>	<u>14,682,016</u>	<u>2,039,684</u>
Excess (deficiency) of revenues over expenditures	<u>(953,000)</u>	<u>(1,251,500)</u>	<u>881,224</u>	<u>2,132,724</u>
Other Financing Uses:				
Transfers out	<u>(86,000)</u>	<u>(108,000)</u>	<u>(108,321)</u>	<u>(321)</u>
Total other financing uses	<u>(86,000)</u>	<u>(108,000)</u>	<u>(108,321)</u>	<u>(321)</u>
Change in fund balance	<u>(1,039,000)</u>	<u>(1,359,500)</u>	<u>772,903</u>	<u>2,132,403</u>
Fund balance - beginning	<u>6,707,413</u>	<u>6,707,413</u>	<u>6,707,413</u>	<u>-</u>
Fund balance - ending	<u>\$ 5,668,413</u>	<u>\$ 5,347,913</u>	<u>\$ 7,480,316</u>	<u>\$ 2,132,403</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
With a measurement date of December 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability				
Service cost	\$ 1,003,528	\$ 892,782	\$ 875,414	\$ 843,016
Interest on total pension liability	2,867,237	2,676,791	2,477,862	2,320,499
Effect of plan changes	1,473,293	-	151,471	-
Effect of assumption changes or inputs	(142,685)	2,049,694	-	-
Effect of economic/demographic (gains) or losses	88,107	244,044	55,941	(184,870)
Benefit payments/refunds of contributions	(1,444,954)	(1,147,271)	(1,097,969)	(1,039,762)
Net Change in Total Pension Liability	3,844,526	4,716,040	2,462,719	1,938,883
Total Pension Liability - beginning	<u>37,432,528</u>	<u>32,716,488</u>	<u>30,253,769</u>	<u>28,314,886</u>
Total Pension Liability - ending (a)	<u>\$ 41,277,054</u>	<u>\$ 37,432,528</u>	<u>\$ 32,716,488</u>	<u>\$ 30,253,769</u>
Fiduciary Net Position				
Employer contributions	\$ 937,164	\$ 928,353	\$ 906,348	\$ 857,019
Member contributions	546,685	541,545	528,707	499,932
Investment income net of investment expense	7,730,337	3,265,027	4,410,498	(500,431)
Benefit payments/refunds of contributions	(1,444,954)	(1,147,271)	(1,097,969)	(1,039,762)
Administrative expense	(23,226)	(25,737)	(24,079)	(21,574)
Other	<u>10,788</u>	<u>12,679</u>	<u>15,943</u>	<u>12,168</u>
Net Change in Fiduciary Net Position	7,756,794	3,574,596	4,739,448	(192,648)
Fiduciary Net Position - beginning	<u>35,173,395</u>	<u>31,598,799</u>	<u>26,859,351</u>	<u>27,051,999</u>
Fiduciary Net Position - ending (b)	<u>\$ 42,930,189</u>	<u>\$ 35,173,395</u>	<u>\$ 31,598,799</u>	<u>\$ 26,859,351</u>
Net Pension Liability/(Asset), ending (a)-(b)	<u>\$(1,653,135)</u>	<u>\$ 2,259,133</u>	<u>\$ 1,117,689</u>	<u>\$ 3,394,418</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	104.00%	93.96%	96.58%	88.78%
Pensionable covered payroll	\$ 7,809,779	\$ 7,736,362	\$ 7,552,964	\$ 7,141,886
Net Pension Liability as a Percentage of Covered Payroll	(21.17%)	29.20%	14.80%	47.53%

Note - This schedule is presented to illustrate the requirements to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 8

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 853,142	\$ 836,962	\$ 773,517	\$ 761,630
2,170,299	1,979,662	1,840,828	1,710,490
-	-	67,051	-
140,390	-	259,033	-
(304,240)	(5,710)	(321,956)	(378,403)
(<u>952,208</u>)	(<u>850,145</u>)	(<u>704,127</u>)	(<u>598,520</u>)
1,907,383	1,960,769	1,914,346	1,495,197
<u>26,407,503</u>	<u>24,446,734</u>	<u>22,532,388</u>	<u>21,037,191</u>
<u>\$ 28,314,886</u>	<u>\$ 26,407,503</u>	<u>\$ 24,446,734</u>	<u>\$ 22,532,388</u>
\$ 823,098	\$ 774,297	\$ 743,592	\$ 697,017
480,145	451,679	432,322	402,904
3,407,625	1,574,645	(144,583)	1,312,625
(952,208)	(850,145)	(704,127)	(598,520)
(17,990)	(17,101)	(15,190)	(15,490)
4,534	141,090	(14,179)	(116,887)
3,745,204	2,074,465	297,835	1,681,649
<u>23,306,795</u>	<u>21,232,330</u>	<u>20,934,495</u>	<u>19,252,846</u>
<u>\$ 27,051,999</u>	<u>\$ 23,306,795</u>	<u>\$ 21,232,330</u>	<u>\$ 20,934,495</u>
<u>\$ 1,262,887</u>	<u>\$ 3,100,708</u>	<u>\$ 3,214,404</u>	<u>\$ 1,597,893</u>
95.54%	88.26%	86.85%	92.91%
\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766
18.41%	48.05%	52.05%	27.76%

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

COLORADO COUNTY, TEXAS
*REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS*
For the Ten Years Ended December 31,

Exhibit 9

	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2013	\$ 686,155	\$ 686,155	\$ -	\$ 5,722,796	12.0%
2014	697,017	697,017	-	5,755,766	12.1%
2015	743,592	743,592	-	6,176,023	12.0%
2016	766,563	774,297	(7,734)	6,452,554	12.0%
2017	790,181	823,098	(32,917)	6,859,208	12.0%
2018	812,747	857,019	(44,272)	7,141,866	12.0%
2019	824,028	906,507	(82,479)	7,552,964	12.0%
2020	849,453	928,353	(78,900)	7,736,362	12.0%
2021	857,514	937,174	(79,660)	7,809,778	12.0%
2022	1,099,799	1,099,799	-	8,331,813	13.2%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TOTAL OPEB LIABILITY AND RELATED RATIOS
COLORADO COUNTY RETIREE HEALTH CARE PLAN
With a Measurement Date of December 31,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability				
Service cost	\$ 18,447	\$ 18,447	\$ 14,978	\$ 14,978
Interest	4,120	3,844	7,477	6,003
Differences between expected and actual experiences	42,783	-	(18,828)	-
Changes in assumptions	(37,048)	-	(8,148)	-
Benefit payments	(18,542)	-	-	-
Net change in total OPEB liability	9,760	22,291	(4,521)	20,981
Total OPEB liability - beginning	<u>185,170</u>	<u>162,879</u>	<u>167,400</u>	<u>146,419</u>
Total OPEB liability - ending	<u>\$ 194,930</u>	<u>\$ 185,170</u>	<u>\$ 162,879</u>	<u>\$ 167,400</u>
Covered-employee payroll	<u>\$ 6,752,177</u>	<u>\$ 6,199,266</u>	<u>\$ 6,199,266</u>	<u>\$ 5,857,109</u>
Total OPEB liability as a percentage of covered employee payroll	<u>2.89%</u>	<u>2.99%</u>	<u>2.63%</u>	<u>2.86%</u>

There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

Notes to schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 10

	<u>2018</u>
\$	14,388
	5,767
	-
	-
	-
	<u>20,155</u>
	126,264
\$	<u>146,419</u>
\$	<u>5,857,109</u>
	2.50%

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*Notes to the Required Supplementary Information
For The Year Ended December 31, 2022*

NOTE 1 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.1 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Schedule of Employer Contributions*	2015: New inflation, mortality and other assumption were reflected 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumption were reflected
Changes in Plan Provisions Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the schedule. 2016: Employer contributions reflect that a 30% CPI COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: Employer contributions reflect that 2% flat COLA was adopted. 2021: No changes in plan provision were reflected in the schedules.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

County Attorney Forfeiture Fund - This fund is used to account for forfeitures awarded as part of Article 59.06 of the code of Criminal Procedures and may be disbursed solely for expenditures of office.

Records Preservation Fund - This fund is used to account for the records management and preservation fee received by the County Clerk. Funds generated from this fee may only be used for special records preservation and automation projects.

Airport Fund - This fund is used to account for the County's revenues (user fees and fuel commissions) and expenditures related to the maintenance of the Robert R. Wells, Jr. Airport.

Sheriff Forfeiture Fund - This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedures and may be disbursed solely for expenditures of law enforcement purposes.

Road and Bridge Precinct Number 1 Fund - This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within the County's precinct #1.

Road and Bridge Precinct Number 2 Fund - This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within the County's precinct #2.

Road and Bridge Precinct Number 3 Fund - This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within the County's precinct #3.

Road and Bridge Precinct Number 4 Fund - This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within the County's precinct #4.

Harvey Disaster Recovery Fund - This fund is used to account for federal source revenues used for drainage and road improvements in unincorporated areas of the County related to Hurricane Harvey.

Election Services Contract Fund - This fund is used to account for revenues and expenditures related to the costs to conduct and supervise a political subdivision's election.

HAVA Cares Act Fund - This fund is used to account for federal source revenues used to improve the administration of elections for federal office including to enhance election technology and make election security improvements.

LEOSE Fund - This fund is used to account for revenues and expenditures related to the continuing education of licensed individuals under Chapter 1701 of the Occupations Code.

Security Fund - This fund is used to account for revenues and expenditures related to improving and maintaining courtroom and general courthouse security.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Law Library Fund - This fund is used to account for revenues and expenditures related to the maintenance of a library for use by members of the Texas Bar Association.

Justice Court Technology Fund - This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for justice courts.

County and District Court Technology Fund - This fund is used to account for revenues and expenditures related to the purchase of technology enhancements for County and District Courts.

Historical Commission Fund - This fund is used to account for programs conducted to preserve the historical heritage of the County.

Hot Check Fund - This fund is used to account for "hot check" fees received by the County Attorney and County Clerk.

County Attorney Salary Supplemental Fund - This fund is used to account for state source revenues used to supplement salaries and other expenditures of the County Attorney's office.

Debt Service Funds

Debt service funds account for the accumulation of resources from governmental resources and the payments of general obligation debt principal, interest and related costs.

Debt Service Fund - This fund is used to account for and report financial resources that are restricted to the payments of principal and interest expenditures.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Projects Fund - This fund is used to account for revenues and expenditures related to the acquisition and/or restoration of public facilities and infrastructure.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 11
Page 1 of 3

Revenue Funds

Sheriff Forfeiture Fund	Road & Bridge Precinct Number 1 Fund	Road & Bridge Precinct Number 2 Fund	Road & Bridge Precinct Number 3 Fund	Road & Bridge Precinct Number 4 Fund	Harvey Disaster Recovery Fund
\$ 49,987	\$ 1,585,933	\$ 1,130,819	\$ 1,780,256	\$ 1,920,833	\$ -
-	749,204	757,036	871,347	620,467	-
-	1,207	1,219	1,404	1,000	-
-	83,006	83,874	176,714	68,743	202,010
-	25,354	-	-	167,620	-
-	66,224	22,662	50,509	47,455	-
-	-	-	-	-	-
<u>\$ 49,987</u>	<u>\$ 2,510,928</u>	<u>\$ 1,995,610</u>	<u>\$ 2,880,230</u>	<u>\$ 2,826,118</u>	<u>\$ 202,010</u>
\$ -	\$ 4	\$ 712	\$ 165	\$ 692	\$ 12,336
-	-	-	-	-	189,674
-	12,500	12,500	12,500	12,500	-
-	12,504	13,212	12,665	13,192	202,010
-	987,319	997,640	1,148,282	817,665	-
-	987,319	997,640	1,148,282	817,665	-
-	66,224	22,662	50,509	47,455	-
49,987	-	-	-	-	-
-	1,444,881	962,096	1,668,774	1,947,806	-
49,987	1,511,105	984,758	1,719,283	1,995,261	-
<u>\$ 49,987</u>	<u>\$ 2,510,928</u>	<u>\$ 1,995,610</u>	<u>\$ 2,880,230</u>	<u>\$ 2,826,118</u>	<u>\$ 202,010</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS - Continued
December 31, 2022

	Special		
	Election Services Contract Fund	HAVA Cares Act Fund	LEOSE Fund
Assets:			
Cash and temporary investments	\$ 21,933	\$ 3,902	\$ 26,909
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Due from other governments	-	-	5,058
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	<u>\$ 21,933</u>	<u>\$ 3,902</u>	<u>\$ 31,967</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 212	\$ -
Due to other funds	-	3,690	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>3,902</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	21,933	-	31,967
Unassigned	-	-	-
Total fund balance	<u>21,933</u>	<u>-</u>	<u>31,967</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 21,933</u>	<u>\$ 3,902</u>	<u>\$ 31,967</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 11
Page 2 of 3

Revenue Funds

Security Fund	Law Library Fund	Justice Court Technology Funds	County and District Court Technology Fund	Historical Commission Fund	Hot Check Funds
\$ 59,342	\$ 141,531	\$ 15,313	\$ 33,070	\$ 5,885	\$ 12,821
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>59,342</u>	<u>141,531</u>	<u>15,313</u>	<u>33,070</u>	<u>5,885</u>	<u>12,821</u>
\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 116
-	-	-	-	-	-
-	-	-	-	-	-
100	-	-	-	-	116
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
59,242	141,531	15,313	33,070	-	12,705
-	-	-	-	5,885	-
<u>59,242</u>	<u>141,531</u>	<u>15,313</u>	<u>33,070</u>	<u>5,885</u>	<u>12,705</u>
<u>\$ 59,342</u>	<u>\$ 141,531</u>	<u>\$ 15,313</u>	<u>\$ 33,070</u>	<u>\$ 5,885</u>	<u>\$ 12,821</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
*COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS - Continued*
December 31, 2022

	Special Revenue Funds		
	County Attorney Salary Supplemental Fund	Total Special Revenue Funds	Debt Service Fund
Assets:			
Cash and temporary investments	\$ 8,743	\$ 7,948,737	\$ 261,306
Receivables (net of allowance for uncollectibles):			
Taxes	-	2,998,054	476,380
Accounts	-	4,830	-
Due from other governments	-	619,405	52,790
Due from other funds	-	192,974	-
Inventories	-	186,850	-
Prepaid expenditures	-	-	-
	-	-	-
Total assets	<u>\$ 8,743</u>	<u>\$ 11,950,850</u>	<u>\$ 790,476</u>
Liabilities, Deferred Inflows of Resources and Fund Balance			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 14,371	\$ -
Due to other funds	-	193,364	-
Unearned revenue	-	50,000	-
	-	257,735	-
Total liabilities	-	257,735	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	3,950,906	627,628
	-	3,950,906	627,628
Total deferred inflows of resources	-	3,950,906	627,628
Fund Balance:			
Nonspendable	-	186,850	-
Restricted	8,743	1,420,054	162,848
Unassigned	-	6,135,305	-
	8,743	7,742,209	162,848
Total fund balance	8,743	7,742,209	162,848
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 8,743</u>	<u>\$ 11,950,850</u>	<u>\$ 790,476</u>

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Exhibit 11
 Page 3 of 3

Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ 8,210,043
-	3,474,434
-	4,830
-	672,195
-	192,974
-	186,850
164,794	164,794
\$ 164,794	\$ 12,906,120
\$ -	\$ 14,371
-	193,364
-	50,000
-	257,735
-	4,578,534
-	4,578,534
164,794	351,644
-	1,582,902
-	6,135,305
164,794	8,069,851
\$ 164,794	\$ 12,906,120

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS*
For the Year Ended December 31, 2022

	County Attorney Forfeiture Fund	Records Preservation Fund	Special Airport Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,878
Licenses and permits	-	-	-
Charges for services	-	139,459	158,217
Fines and forfeitures	728	-	-
Investment income	7,156	18,950	2,413
Miscellaneous	-	-	-
Total revenues	<u>7,884</u>	<u>158,409</u>	<u>168,508</u>
Expenditures:			
Current:			
General administration	-	118,286	-
Judicial	8,086	-	-
Public safety	-	-	-
Public facilities	-	-	-
Public transportation	-	-	124,770
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>8,086</u>	<u>118,286</u>	<u>124,770</u>
Excess (deficiency) of revenue over expenditures	<u>(202)</u>	<u>40,123</u>	<u>43,738</u>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>(202)</u>	<u>40,123</u>	<u>43,738</u>
Fund balance - beginning (restated)	<u>299,667</u>	<u>705,975</u>	<u>62,125</u>
Fund balance - ending	<u>\$ 299,465</u>	<u>\$ 746,098</u>	<u>\$ 105,863</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 12
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Revenue Funds

Sheriff Forfeiture Fund	Road & Bridge Precinct Number 1 Fund	Road & Bridge Precinct Number 2 Fund	Road & Bridge Precinct Number 3 Fund	Road & Bridge Precinct Number 4 Fund	Harvey Disaster Recovery Fund
\$ -	\$ 973,217	\$ 983,330	\$ 1,131,703	\$ 806,169	\$ -
-	78,187	1,987	82,163	81,488	190,499
-	193,897	196,308	225,779	160,214	-
-	-	-	-	-	-
1,239	41,492	29,298	47,336	51,069	-
5,050	429	24,366	2,605	13,617	-
<u>6,289</u>	<u>1,287,222</u>	<u>1,235,289</u>	<u>1,489,586</u>	<u>1,112,557</u>	<u>190,499</u>
-	-	-	-	-	-
-	-	-	-	-	-
12,682	-	-	-	-	-
-	-	-	-	-	303,713
-	1,040,548	961,979	875,598	730,420	-
-	46,385	50,311	489,942	156,939	-
-	-	-	-	-	-
<u>12,682</u>	<u>1,086,933</u>	<u>1,012,290</u>	<u>1,365,540</u>	<u>887,359</u>	<u>303,713</u>
(6,393)	200,289	222,999	124,046	225,198	(113,214)
-	-	-	-	-	113,214
-	(74,434)	-	-	(38,780)	-
-	(74,434)	-	-	(38,780)	113,214
(6,393)	125,855	222,999	124,046	186,418	-
<u>56,380</u>	<u>1,385,250</u>	<u>761,759</u>	<u>1,595,237</u>	<u>1,808,843</u>	<u>-</u>
<u>\$ 49,987</u>	<u>\$ 1,511,105</u>	<u>\$ 984,758</u>	<u>\$ 1,719,283</u>	<u>\$ 1,995,261</u>	<u>\$ -</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS*
For the Year Ended December 31, 2022

	Election Services Contract Fund	HAVA Cares Act Fund	Special Lease Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	5,135	105,989	10,143
Licenses and permits	-	-	-
Charges for services	27,020	-	-
Fines and forfeitures	-	-	-
Investment income	555	1,053	413
Miscellaneous	-	-	-
Total revenues	32,710	107,042	10,556
Expenditures:			
Current:			
General administration	33,531	106,328	-
Judicial	-	-	-
Public safety	-	-	3,050
Public facilities	-	-	-
Public transportation	-	-	-
Capital outlay	-	18,630	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	33,531	124,958	3,050
Excess (deficiency) of revenue over expenditures	(821)	(17,916)	7,506
Other Financing Sources (Uses):			
Transfers in	-	16,321	22,000
Transfers out	-	-	-
Total other financing sources (uses)	-	16,321	22,000
Change in fund balance	(821)	(1,595)	29,506
Fund balance - beginning (restated)	22,754	1,595	2,461
Fund balance - ending	\$ 21,933	\$ -	\$ 31,967

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 12
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Revenue Funds

Security Fund	Law Library Fund	Justice Court Technology Funds	County and District Court Technology Fund	Historical Commission Fund	Hot Check Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
29,146	12,533	11,047	900	-	170
883	-	370	798	-	-
-	-	-	-	1,027	-
<u>30,029</u>	<u>12,533</u>	<u>11,417</u>	<u>1,698</u>	<u>1,027</u>	<u>170</u>
-	-	-	-	-	-
80,197	696	8,060	-	-	1,003
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>80,197</u>	<u>696</u>	<u>8,060</u>	<u>-</u>	<u>-</u>	<u>1,003</u>
<u>(50,168)</u>	<u>11,837</u>	<u>3,357</u>	<u>1,698</u>	<u>1,027</u>	<u>(833)</u>
70,000	-	-	-	-	-
-	-	-	-	-	-
<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19,832	11,837	3,357	1,698	1,027	(833)
<u>39,410</u>	<u>129,694</u>	<u>11,956</u>	<u>31,372</u>	<u>4,858</u>	<u>13,538</u>
<u>\$ 59,242</u>	<u>\$ 141,531</u>	<u>\$ 15,313</u>	<u>\$ 33,070</u>	<u>\$ 5,885</u>	<u>\$ 12,705</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS*
For the Year Ended December 31, 2022

	Special Revenue Funds		
	County Attorney Salary Supplemental Fund	Total Special Revenue Funds	Debt Service Fund
Revenues:			
Taxes	\$ -	\$ 3,894,419	\$ 628,841
Intergovernmental	27,500	590,969	-
Licenses and permits	-	776,198	-
Charges for services	-	378,492	-
Fines and forfeitures	-	728	-
Investment income	-	203,025	9,277
Miscellaneous	-	47,094	-
Total revenues	<u>27,500</u>	<u>5,890,925</u>	<u>638,118</u>
Expenditures:			
Current:			
General administration	-	258,145	-
Judicial	26,716	44,561	-
Public safety	-	95,929	-
Public facilities	-	303,713	-
Public transportation	-	3,733,315	-
Capital outlay	-	762,207	-
Debt service:			
Principal	-	-	525,000
Interest and fiscal charges	-	-	101,898
Total expenditures	<u>26,716</u>	<u>5,197,870</u>	<u>626,898</u>
Excess (deficiency) of revenue over expenditures	<u>784</u>	<u>693,055</u>	<u>11,220</u>
Other Financing Sources (Uses):			
Transfers in	-	221,535	-
Transfers out	-	(113,214)	-
Total other financing sources (uses)	<u>-</u>	<u>108,321</u>	<u>-</u>
Change in fund balance	<u>784</u>	<u>801,376</u>	<u>11,220</u>
Fund balance - beginning (restated)	<u>7,959</u>	<u>6,940,833</u>	<u>151,628</u>
Fund balance - ending	<u>\$ 8,743</u>	<u>\$ 7,742,209</u>	<u>\$ 162,848</u>

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

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Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ 4,523,260
-	590,969
-	776,198
-	378,492
-	728
2,831	215,133
-	47,094
2,831	6,531,874
12,940	271,085
-	44,561
-	95,929
-	303,713
-	3,733,315
-	762,207
-	525,000
-	101,898
12,940	5,837,708
(10,109)	694,166
-	221,535
-	(113,214)
-	108,321
(10,109)	802,487
174,903	7,267,364
\$ 164,794	\$ 8,069,851

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND
For the Year Ended December 31, 2022**

Exhibit 13
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	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 210,620	\$ 210,620	\$ 210,859	\$(239)
Operating expenditures	<u>13,700</u>	<u>15,200</u>	<u>10,729</u>	<u>4,471</u>
Total County Judge	<u>224,320</u>	<u>225,820</u>	<u>221,588</u>	<u>4,232</u>
Commissioners Court:				
Salaries and wages, and employee benefits	435,760	435,760	429,465	6,295
Operating expenditures	<u>823,600</u>	<u>851,100</u>	<u>688,646</u>	<u>162,454</u>
Total Commissioners Court	<u>1,259,360</u>	<u>1,286,860</u>	<u>1,118,111</u>	<u>168,749</u>
County Clerk:				
Salaries and wages, and employee benefits	349,175	349,175	275,880	73,295
Operating expenditures	<u>29,000</u>	<u>29,000</u>	<u>16,961</u>	<u>12,039</u>
Total County Clerk	<u>378,175</u>	<u>378,175</u>	<u>292,841</u>	<u>85,334</u>
Elections:				
Salaries and wages, and employee benefits	116,860	116,860	115,948	912
Operating expenditures	<u>56,500</u>	<u>95,000</u>	<u>87,813</u>	<u>7,187</u>
Total Elections	<u>173,360</u>	<u>211,860</u>	<u>203,761</u>	<u>8,099</u>
Veteran Service Officer:				
Salaries and wages, and employee benefits	22,420	22,420	20,434	1,986
Operating expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,845</u>	<u>655</u>
Total Veteran Service Officer	<u>24,920</u>	<u>24,920</u>	<u>22,279</u>	<u>2,641</u>
Information Technology:				
Salaries and wages, and employee benefits	75,950	75,950	76,074	(124)
Operating expenditures	152,000	177,500	112,021	65,479
Capital outlay expenditures	<u>2,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total Information Technology	<u>229,950</u>	<u>257,450</u>	<u>188,095</u>	<u>69,355</u>
Nondepartmental:				
Salaries and wages, and employee benefits	64,290	95,990	49,805	46,185
Operating expenditures	<u>274,150</u>	<u>218,800</u>	<u>152,706</u>	<u>66,094</u>
Total Nondepartmental	<u>338,440</u>	<u>314,790</u>	<u>202,511</u>	<u>112,279</u>
Total General Administration	<u>2,628,525</u>	<u>2,699,875</u>	<u>2,249,186</u>	<u>450,689</u>
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	291,565	291,565	273,016	18,549
Operating expenditures	<u>10,350</u>	<u>10,350</u>	<u>8,756</u>	<u>1,594</u>
Total County Auditor	<u>301,915</u>	<u>301,915</u>	<u>281,772</u>	<u>20,143</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued*
For the Year Ended December 31, 2022

Exhibit 13
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	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Financial Administration - Continued:				
County Treasurer:				
Salaries and wages, and employee benefits	\$ 82,185	\$ 82,185	\$ 82,228	\$(43)
Operating expenditures	<u>7,500</u>	<u>7,500</u>	<u>5,303</u>	<u>2,197</u>
Total County Treasurer	<u>89,685</u>	<u>89,685</u>	<u>87,531</u>	<u>2,154</u>
Tax Assessor - Collector:				
Salaries and wages, and employee benefits	302,965	302,965	294,748	8,217
Operating expenditures	<u>14,250</u>	<u>17,000</u>	<u>10,471</u>	<u>6,529</u>
Total Tax Assessor - Collector	<u>317,215</u>	<u>319,965</u>	<u>305,219</u>	<u>14,746</u>
Total Financial Administration	<u>708,815</u>	<u>711,565</u>	<u>674,522</u>	<u>37,043</u>
Judicial:				
County Court:				
Operating expenditures	<u>32,000</u>	<u>32,000</u>	<u>11,623</u>	<u>20,377</u>
Total County Court	<u>32,000</u>	<u>32,000</u>	<u>11,623</u>	<u>20,377</u>
Public Defender:				
Salaries and wages, and employee benefits	201,830	201,830	201,806	24
Operating expenditures	<u>12,000</u>	<u>12,000</u>	<u>6,996</u>	<u>5,004</u>
Total Public Defender	<u>213,830</u>	<u>213,830</u>	<u>208,802</u>	<u>5,028</u>
25 th Judicial District:				
Operating expenditures	<u>26,900</u>	<u>26,900</u>	<u>24,831</u>	<u>2,069</u>
Total 25 th Judicial District	<u>26,900</u>	<u>26,900</u>	<u>24,831</u>	<u>2,069</u>
2 nd 25 th Judicial District:				
Operating expenditures	<u>26,900</u>	<u>26,900</u>	<u>24,108</u>	<u>2,792</u>
Total 2 nd 25 th Judicial District	<u>26,900</u>	<u>26,900</u>	<u>24,108</u>	<u>2,792</u>
District Court:				
Operating expenditures	<u>90,000</u>	<u>91,500</u>	<u>65,912</u>	<u>25,588</u>
Total District Court	<u>90,000</u>	<u>91,500</u>	<u>65,912</u>	<u>25,588</u>
District Clerk:				
Salaries and wages, and employee benefits	212,075	212,075	213,437	(1,362)
Operating expenditures	<u>18,750</u>	<u>18,750</u>	<u>13,310</u>	<u>5,440</u>
Total District Clerk	<u>230,825</u>	<u>230,825</u>	<u>226,747</u>	<u>4,078</u>
Justice of the Peace Number 1:				
Salaries and wages, and employee benefits	173,785	173,785	163,700	10,085
Operating expenditures	<u>13,500</u>	<u>13,750</u>	<u>11,191</u>	<u>2,559</u>
Total Justice of the Peace Number 1	<u>187,285</u>	<u>187,535</u>	<u>174,891</u>	<u>12,644</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued*
For the Year Ended December 31, 2022

Exhibit 13
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	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial - Continued:				
Justice of the Peace Number 2:				
Salaries and wages, and employee benefits	\$ 164,800	\$ 164,800	\$ 163,586	\$ 1,214
Operating expenditures	<u>19,000</u>	<u>19,000</u>	<u>10,614</u>	<u>8,386</u>
Total Justice of the Peace Number 2	<u>183,800</u>	<u>183,800</u>	<u>174,200</u>	<u>9,600</u>
Justice of the Peace Number 3:				
Salaries and wages, and employee benefits	167,630	167,630	167,861	(231)
Operating expenditures	<u>16,000</u>	<u>16,000</u>	<u>12,121</u>	<u>3,879</u>
Total Justice of the Peace Number 3	<u>183,630</u>	<u>183,630</u>	<u>179,982</u>	<u>3,648</u>
Justice of the Peace Number 4:				
Salaries and wages, and employee benefits	146,040	146,040	135,386	10,654
Operating expenditures	<u>20,500</u>	<u>20,500</u>	<u>15,949</u>	<u>4,551</u>
Total Justice of the Peace Number 4	<u>166,540</u>	<u>166,540</u>	<u>151,335</u>	<u>15,205</u>
County Attorney:				
Salaries and wages, and employee benefits	497,125	504,425	451,232	53,193
Operating expenditures	<u>30,900</u>	<u>30,900</u>	<u>31,819</u>	<u>(919)</u>
Total County Attorney	<u>528,025</u>	<u>535,325</u>	<u>483,051</u>	<u>52,274</u>
Total Judicial	<u>1,869,735</u>	<u>1,878,785</u>	<u>1,725,482</u>	<u>153,303</u>
Public Safety:				
Emergency Management:				
Salaries and wages, and employee benefits	91,960	91,960	80,727	11,233
Operating expenditures	<u>107,750</u>	<u>110,550</u>	<u>62,992</u>	<u>47,558</u>
Total Emergency Management	<u>199,710</u>	<u>202,510</u>	<u>143,719</u>	<u>58,791</u>
EMS Director/Ambulance:				
Salaries and wages, and employee benefits	2,130,640	2,306,140	2,266,868	39,272
Operating expenditures	429,500	460,750	410,101	50,649
Capital outlay expenditures	<u>230,000</u>	<u>735,000</u>	<u>459,835</u>	<u>275,165</u>
Total EMS Director/Ambulance	<u>2,790,140</u>	<u>3,501,890</u>	<u>3,136,804</u>	<u>365,086</u>
Constable Precinct #1:				
Salaries and wages, and employee benefits	35,370	35,370	35,500	(130)
Operating expenditures	<u>3,950</u>	<u>6,950</u>	<u>6,252</u>	<u>698</u>
Total Constable Precinct #1	<u>39,320</u>	<u>42,320</u>	<u>41,752</u>	<u>568</u>
Constable Precinct #2:				
Salaries and wages, and employee benefits	35,370	35,370	34,860	510
Operating expenditures	<u>7,450</u>	<u>7,450</u>	<u>3,116</u>	<u>4,334</u>
Total Constable Precinct #2	<u>42,820</u>	<u>42,820</u>	<u>37,976</u>	<u>4,844</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued*
For the Year Ended December 31, 2022

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety - Continued:				
Constable Precinct #3:				
Salaries and wages, and employee benefits	\$ 35,370	\$ 35,370	\$ 35,479	\$(109)
Operating expenditures	<u>3,350</u>	<u>3,350</u>	<u>1,247</u>	<u>42,103</u>
Total Constable Precinct #3	<u>38,720</u>	<u>38,720</u>	<u>36,726</u>	<u>1,994</u>
Constable Precinct #4:				
Salaries and wages, and employee benefits	35,370	35,370	34,842	528
Operating expenditures	<u>2,350</u>	<u>2,350</u>	<u>-</u>	<u>2,350</u>
Total Constable Precinct #4	<u>37,720</u>	<u>37,720</u>	<u>34,842</u>	<u>2,878</u>
911 Rural Addressing:				
Salaries and wages, and employee benefits	125,195	129,495	129,707	(212)
Operating expenditures	<u>44,750</u>	<u>44,750</u>	<u>13,057</u>	<u>31,693</u>
Total 911 Rural Addressing	<u>169,945</u>	<u>174,245</u>	<u>142,764</u>	<u>31,481</u>
County Sheriff:				
Salaries and wages, and employee benefits	2,403,460	2,462,460	2,219,607	242,853
Capital outlay expenditures	401,000	481,500	547,875	(66,375)
Operating expenditures	<u>347,000</u>	<u>486,000</u>	<u>356,130</u>	<u>129,870</u>
Total County Sheriff	<u>3,151,460</u>	<u>3,429,960</u>	<u>3,123,612</u>	<u>306,348</u>
Operation of Jail:				
Salaries and wages, and employee benefits	1,432,620	1,446,620	1,249,466	197,154
Operating expenditures	<u>642,000</u>	<u>737,000</u>	<u>744,277</u>	<u>(7,277)</u>
Total Juvenile Probation	<u>2,074,620</u>	<u>2,183,620</u>	<u>1,993,743</u>	<u>189,877</u>
Correction - Probation Juvenile:				
Salaries and wages, and employee benefits	14,018	14,018	14,017	1
Operating expenditures	<u>157,052</u>	<u>233,052</u>	<u>221,062</u>	<u>11,990</u>
Total Juvenile Probation	<u>171,070</u>	<u>247,070</u>	<u>235,079</u>	<u>11,991</u>
Department of Public Safety:				
Salaries and wages, and employee benefits	53,860	53,860	53,369	491
Operating expenditures	<u>3,700</u>	<u>3,700</u>	<u>2,604</u>	<u>1,096</u>
Total Department of Public Safety	<u>57,560</u>	<u>57,560</u>	<u>55,973</u>	<u>1,587</u>
Total Public Safety	<u>8,773,085</u>	<u>9,958,435</u>	<u>8,982,990</u>	<u>975,445</u>
Public Facilities:				
Courthouse Building:				
Salaries and wages, and employee benefits	223,460	223,460	206,909	16,551
Operating expenditures	350,250	452,750	344,953	107,797
Capital outlay expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Courthouse Building	<u>583,710</u>	<u>686,210</u>	<u>551,862</u>	<u>134,348</u>
Total Public Facilities	<u>583,710</u>	<u>686,210</u>	<u>551,862</u>	<u>134,348</u>

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**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

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COLORADO COUNTY, TEXAS
*SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued*
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Conservation:				
Agriculture Extension Service:				
Salaries and wages, and employee benefits	\$ 91,985	\$ 91,985	\$ 92,094	\$(109)
Operating expenditures	<u>33,450</u>	<u>36,950</u>	<u>26,198</u>	<u>10,752</u>
Total Agriculture Extension Service	<u>125,435</u>	<u>128,935</u>	<u>118,292</u>	<u>10,643</u>
Total Conservation	<u>125,435</u>	<u>128,935</u>	<u>118,292</u>	<u>10,643</u>
Health and Welfare:				
Parks and Recreation:				
Operating expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,784</u>	<u>3,216</u>
Total Veteran Service Officer	<u>5,000</u>	<u>5,000</u>	<u>1,784</u>	<u>3,216</u>
Septic System - Flood Plain:				
Salaries and wages, and employee benefits	33,960	33,960	33,432	528
Operating expenditures	<u>16,650</u>	<u>16,650</u>	<u>2,503</u>	<u>14,147</u>
Total Septic System - Flood Plain	<u>50,610</u>	<u>50,610</u>	<u>35,935</u>	<u>14,675</u>
Mental health and Alcohol:				
Operating expenditures	<u>19,180</u>	<u>19,180</u>	<u>15,517</u>	<u>3,663</u>
Total Mental health and Alcohol	<u>19,180</u>	<u>19,180</u>	<u>15,517</u>	<u>3,663</u>
Contract Services:				
Operating expenditures	<u>169,880</u>	<u>209,880</u>	<u>217,468</u>	<u>(7,588)</u>
Total Contract Services	<u>169,880</u>	<u>209,880</u>	<u>217,468</u>	<u>(7,588)</u>
Indigent Health Care:				
Salaries and wages, and employee benefits	19,975	19,975	19,358	617
Operating expenditures	<u>353,250</u>	<u>353,250</u>	<u>89,620</u>	<u>263,630</u>
Total Indigent health Care	<u>373,225</u>	<u>373,225</u>	<u>108,978</u>	<u>264,247</u>
Total Health and Welfare	<u>617,895</u>	<u>657,895</u>	<u>379,682</u>	<u>278,213</u>
Total Expenditures	<u>\$ 15,307,200</u>	<u>\$ 16,721,700</u>	<u>\$ 14,682,016</u>	<u>\$ 2,039,684</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

Exhibit 14

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - DEBT SERVICE FUND*

Legal Level of Budgetary Control
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 621,504	\$ 621,504	\$ 628,841	\$ 7,337
Investment income	<u>7,496</u>	<u>7,496</u>	<u>9,277</u>	<u>1,781</u>
Total revenues	<u>629,000</u>	<u>629,000</u>	<u>638,118</u>	<u>9,118</u>
Expenditures:				
Debt service:				
Principal	525,000	525,000	525,000	-
Interest and fiscal charges	<u>100,800</u>	<u>100,800</u>	<u>101,898</u>	<u>(1,098)</u>
Total expenditures	<u>625,800</u>	<u>625,800</u>	<u>626,898</u>	<u>(1,098)</u>
Change in fund balance	3,200	3,200	11,220	8,020
Fund balance - beginning	<u>151,628</u>	<u>151,628</u>	<u>151,628</u>	<u>-</u>
Fund balance - ending	<u>\$ 154,828</u>	<u>\$ 154,828</u>	<u>\$ 162,848</u>	<u>\$ 8,020</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NONMAJOR)
BY FUNCTION AND LEGAL LEVEL OF BUDGETARY CONTROL
For the Year Ended December 31, 2022*

	<u>Records Preservation Fund</u>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		Actual Amounts	
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	107,000	107,000	139,459	32,459
Investment income	9,000	9,000	18,950	9,950
Total revenues	<u>116,000</u>	<u>116,000</u>	<u>158,409</u>	<u>42,409</u>
Expenditures:				
General Administration:				
Operating expenditures	125,000	125,000	118,286	6,714
Public Transportation:				
Operating expenditures	-	-	-	-
Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>118,286</u>	<u>6,714</u>
Change in fund balance	(9,000)	(9,000)	40,123	49,123
Fund balance - beginning	<u>705,975</u>	<u>705,975</u>	<u>705,975</u>	<u>-</u>
Fund balance - ending	<u>\$ 696,975</u>	<u>\$ 696,975</u>	<u>\$ 746,098</u>	<u>\$ 49,123</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 15
Page 1 of 5

<u>Airport Fund</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 25,000	\$ 25,000	\$ 7,878	\$(17,122)
110,500	160,500	158,217	(2,283)
<u>500</u>	<u>500</u>	<u>2,413</u>	<u>1,913</u>
<u>136,000</u>	<u>186,000</u>	<u>168,508</u>	<u>(17,492)</u>
-	-	-	-
<u>126,000</u>	<u>176,000</u>	<u>124,770</u>	<u>51,230</u>
<u>126,000</u>	<u>176,000</u>	<u>124,770</u>	<u>51,230</u>
10,000	10,000	43,738	33,738
<u>62,125</u>	<u>62,125</u>	<u>62,125</u>	<u>-</u>
<u>\$ 72,125</u>	<u>\$ 72,125</u>	<u>\$ 105,863</u>	<u>\$ 33,738</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NONMAJOR) - Continued
BY FUNCTION AND LEGAL LEVEL OF BUDGETARY CONTROL
For the Year Ended December 31, 2022*

	Road & Bridge Precinct Number 1 Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 962,510	\$ 962,510	\$ 973,217	\$ 10,707
Intergovernmental	-	90,500	78,187	(12,313)
Licenses and permits	190,874	196,474	193,897	(2,577)
Investment income	24,366	40,366	41,492	1,126
Miscellaneous	6,250	6,250	429	(5,821)
Total revenues	1,184,000	1,296,100	1,287,222	(8,878)
Expenditures:				
Public Transportation:				
Salaries and wages, and employee benefits	538,575	538,575	460,346	78,229
Operating expenditures	530,425	702,525	580,202	122,323
Capital outlay expenditures	115,000	55,000	46,385	8,615
Total expenditures	1,184,000	1,296,100	1,086,933	209,167
Excess (deficiency) of revenues over expenditures	-	-	200,289	200,289
Other Financing Uses:				
Transfers out	-	-	(74,434)	(74,434)
Total other financing uses	-	-	(74,434)	(74,434)
Change in fund balance	-	-	125,855	125,855
Fund balances - beginning (restated)	1,385,250	1,385,250	1,385,250	-
Fund balances - ending	\$ 1,385,250	\$ 1,385,250	\$ 1,511,105	\$ 125,855

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 15
Page 2 of 5

<u>Road & Bridge Precinct Number 2 Fund</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 972,525	\$ 972,525	\$ 983,330	\$ 10,805
-	14,500	1,987	(12,513)
192,849	198,549	196,308	(2,241)
14,172	24,172	29,298	5,126
8,454	25,954	24,366	(1,588)
<u>1,188,000</u>	<u>1,235,700</u>	<u>1,235,289</u>	<u>(411)</u>
498,040	498,040	409,037	89,003
585,960	724,160	552,942	171,218
<u>104,000</u>	<u>113,500</u>	<u>50,311</u>	<u>63,189</u>
<u>1,188,000</u>	<u>1,335,700</u>	<u>1,012,290</u>	<u>323,410</u>
-	(100,000)	222,999	322,999
-	-	-	-
-	-	-	-
-	-	-	-
-	(100,000)	222,999	322,999
<u>761,759</u>	<u>761,759</u>	<u>761,759</u>	<u>-</u>
<u>\$ 761,759</u>	<u>\$ 661,759</u>	<u>\$ 984,758</u>	<u>\$ 322,999</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NONMAJOR) - Continued
BY FUNCTION AND LEGAL LEVEL OF BUDGETARY CONTROL
For the Year Ended December 31, 2022*

	<u>Road & Bridge Precinct Number 3 Fund</u>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 1,119,270	\$ 1,119,270	\$ 1,131,703	\$ 12,433
Intergovernmental	-	14,500	82,163	67,663
Licenses and permits	221,798	228,298	225,779	(2,519)
Investment income	25,206	41,706	47,336	5,630
Miscellaneous	<u>3,726</u>	<u>3,726</u>	<u>2,605</u>	<u>(1,121)</u>
Total revenues	<u>1,370,000</u>	<u>1,407,500</u>	<u>1,489,586</u>	<u>82,086</u>
Expenditures:				
Public Transportation:				
Salaries and wages, and employee benefits	537,750	537,750	511,403	26,347
Operating expenditures	485,250	474,750	364,195	110,555
Capital outlay expenditures	<u>347,000</u>	<u>495,000</u>	<u>489,942</u>	<u>5,058</u>
Total expenditures	<u>1,370,000</u>	<u>1,507,500</u>	<u>1,365,540</u>	<u>141,960</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(100,000)</u>	<u>124,046</u>	<u>224,046</u>
Other Financing Uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>-</u>	<u>(100,000)</u>	<u>124,046</u>	<u>224,046</u>
Fund balances - beginning	<u>1,595,237</u>	<u>1,595,237</u>	<u>1,595,237</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,595,237</u>	<u>\$ 1,495,237</u>	<u>\$ 1,719,283</u>	<u>\$ 224,046</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 15
Page 3 of 5

<u>Road & Bridge Precinct Number 4 Fund</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 797,277	\$ 797,277	\$ 806,169	\$ 8,892
3,500	94,000	81,488	(12,512)
159,279	163,979	160,214	(3,765)
29,409	44,409	51,069	6,660
<u>3,535</u>	<u>14,535</u>	<u>13,617</u>	<u>(918)</u>
<u>993,000</u>	<u>1,114,200</u>	<u>1,112,557</u>	<u>(1,643)</u>
464,650	464,650	450,236	14,414
452,850	605,550	280,184	325,366
<u>75,500</u>	<u>44,000</u>	<u>156,939</u>	<u>(112,939)</u>
<u>993,000</u>	<u>1,114,200</u>	<u>887,359</u>	<u>226,841</u>
-	-	225,198	225,198
-	-	(38,780)	(38,780)
-	-	(38,780)	(38,780)
-	-	186,418	186,418
<u>1,808,843</u>	<u>1,808,843</u>	<u>1,808,843</u>	<u>-</u>
<u>\$ 1,808,843</u>	<u>\$ 1,808,843</u>	<u>\$ 1,995,261</u>	<u>\$ 186,418</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NONMAJOR) - Continued
BY FUNCTION AND LEGAL LEVEL OF BUDGETARY CONTROL
For the Year Ended December 31, 2022*

	Security Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 25,500	\$ 25,500	\$ 29,146	\$ 3,646
Investment income	<u>300</u>	<u>300</u>	<u>883</u>	<u>583</u>
Total revenues	<u>25,800</u>	<u>25,800</u>	<u>30,029</u>	<u>4,229</u>
Expenditures:				
Judicial:				
Operating expenditures	-	-	-	-
Public Safety:				
Salaries and wages, and employee benefits	89,900	89,900	73,937	15,963
Operating expenditures	<u>5,900</u>	<u>5,900</u>	<u>6,260</u>	(360)
Total expenditures	<u>95,800</u>	<u>95,800</u>	<u>80,197</u>	<u>15,603</u>
Excess (deficiency) of revenues over expenditures	(70,000)	(70,000)	(50,168)	<u>19,832</u>
Other Financing Sources:				
Transfers in	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	-
Total other financing sources	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	-
Change in fund balance	-	-	19,832	19,832
Fund balance - beginning	<u>39,410</u>	<u>39,410</u>	<u>39,410</u>	-
Fund balance - ending	<u>\$ 39,410</u>	<u>\$ 39,410</u>	<u>\$ 59,242</u>	<u>\$ 19,832</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

Exhibit 15
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<u>Law Library Fund</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 12,500	\$ 12,500	\$ 12,533	\$ 33
-	-	-	-
<u>12,500</u>	<u>12,500</u>	<u>12,533</u>	<u>33</u>
10,000	10,000	696	9,304
-	-	-	-
-	-	-	-
<u>10,000</u>	<u>10,000</u>	<u>696</u>	<u>9,304</u>
<u>2,500</u>	<u>2,500</u>	<u>11,837</u>	<u>9,337</u>
-	-	-	-
-	-	-	-
2,500	2,500	11,837	9,337
<u>129,694</u>	<u>129,694</u>	<u>129,694</u>	<u>-</u>
<u>\$ 132,194</u>	<u>\$ 132,194</u>	<u>\$ 141,531</u>	<u>\$ 9,337</u>

(Continued)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NONMAJOR) - Continued
BY FUNCTION AND LEGAL LEVEL OF BUDGETARY CONTROL
For the Year Ended December 31, 2022*

	<u>Justice Court Technology Fund</u>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 9,500	\$ 9,500	\$ 11,047	\$ 1,547
Investment income	<u>100</u>	<u>100</u>	<u>370</u>	<u>270</u>
Total revenues	<u>9,600</u>	<u>9,600</u>	<u>11,417</u>	<u>1,817</u>
Expenditures:				
Judicial:				
Operating expenditures	<u>14,600</u>	<u>14,600</u>	<u>8,060</u>	<u>6,540</u>
Total expenditures	<u>14,600</u>	<u>14,600</u>	<u>8,060</u>	<u>6,540</u>
Change in fund balance	(5,000)	(5,000)	3,357	8,357
Fund balance - beginning	<u>11,956</u>	<u>11,956</u>	<u>11,956</u>	<u>-</u>
Fund balance - ending	<u>\$ 6,956</u>	<u>\$ 6,956</u>	<u>\$ 15,313</u>	<u>\$ 8,357</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Exhibit 15
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<u>County and District Court Technology Fund</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 4,000	\$ 4,000	\$ 900	\$(3,100)
<u>600</u>	<u>600</u>	<u>798</u>	<u>198</u>
<u>4,600</u>	<u>4,600</u>	<u>1,698</u>	<u>(2,902)</u>
<u>20,600</u>	<u>20,600</u>	<u>-</u>	<u>20,600</u>
<u>20,600</u>	<u>20,600</u>	<u>-</u>	<u>20,600</u>
(16,000)	(16,000)	1,698	17,698
<u>31,372</u>	<u>31,372</u>	<u>31,372</u>	<u>-</u>
<u>\$ 15,372</u>	<u>\$ 15,372</u>	<u>\$ 33,070</u>	<u>\$ 17,698</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
December 31, 2022

	<u>County Attorney Seizure Fund</u>	<u>County Clerk Fund</u>	<u>District Clerk Fund</u>	<u>Justice of the Peace #2 Fund</u>	<u>Justice of the Peace #4 Fund</u>	<u>Sheriff Fund</u>
Assets						
Cash and temporary investments	\$ 48,132	\$ 235,354	\$ 2,656,728	\$ -	\$ -	\$ 22,857
Total assets	<u>48,132</u>	<u>235,354</u>	<u>2,656,728</u>	<u>-</u>	<u>-</u>	<u>22,857</u>
Liabilities						
Held for others	-	110,436	2,567,449	-	-	-
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>110,436</u>	<u>2,567,449</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position						
Individual, organizations and other governments	<u>48,132</u>	<u>124,918</u>	<u>89,279</u>	<u>-</u>	<u>-</u>	<u>22,857</u>
Total net position	<u>\$ 48,132</u>	<u>\$ 124,918</u>	<u>\$ 89,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,857</u>

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Exhibit 16

<u>County Attorney Fund</u>	<u>Tax Collector Fund</u>	<u>Total Custodial Funds</u>
\$ _____ -	\$ <u>351,084</u>	\$ <u>3,314,155</u>
_____ -	<u>351,084</u>	<u>3,314,155</u>
-	-	2,677,885
_____ -	<u>351,084</u>	<u>351,084</u>
_____ -	<u>351,084</u>	<u>3,028,969</u>
_____ -	_____ -	<u>285,186</u>
<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ 285,186</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2022

	County Attorney Seizure Fund	County Clerk Fund	District Clerk Fund	Justice of the Peace #2 Fund	Justice of the Peace #4 Fund	Sheriff Funds
Additions:						
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Held for others	15,378	62,222	1,225,532	145,813	204,033	159,431
Investment income	<u>1,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>16,452</u>	<u>62,222</u>	<u>1,225,532</u>	<u>145,813</u>	<u>204,033</u>	<u>159,431</u>
Deductions:						
Payments to individuals	3,993	500	36,680	145,813	204,033	160,204
Payments to other governments	<u>-</u>	<u>41,518</u>	<u>1,224,579</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
Total deductions	<u>3,993</u>	<u>42,018</u>	<u>1,261,259</u>	<u>145,813</u>	<u>204,033</u>	<u>168,204</u>
Net change in net position	12,459	20,204	(35,727)	-	-	(8,773)
Net position - beginning	<u>35,673</u>	<u>104,714</u>	<u>125,006</u>	<u>-</u>	<u>-</u>	<u>31,630</u>
Net position - ending	<u>\$ 48,132</u>	<u>\$ 124,918</u>	<u>\$ 89,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,857</u>

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Exhibit 17

<u>County Attorney Fund</u>	<u>Tax Collector Fund</u>	<u>Total Custodial Funds</u>
\$ -	\$ 10,538,245	\$ 10,538,245
5,944	-	1,818,353
<u>-</u>	<u>-</u>	<u>1,074</u>
<u>5,944</u>	<u>10,538,245</u>	<u>12,357,672</u>
-	-	551,223
<u>5,944</u>	<u>10,538,245</u>	<u>11,818,286</u>
<u>5,944</u>	<u>10,538,245</u>	<u>12,369,509</u>
		(11,837)
<u>-</u>	<u>-</u>	<u>297,023</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 285,186</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

STATISTICAL SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
Statistical Section
(unaudited)

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

<u>Content</u>	<u>Page</u>
Financial Trends	110-117

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

Revenue Capacity	118-123
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These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity	124-127
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These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Indicators	128-129
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information	130-135
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These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

**COLORADO COUNTY, TEXAS
 NET POSITION BY COMPONENTS
 Last Ten Fiscal Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities:					
Net investment in capital assets	\$ 18,220,825	\$ 18,176,143	\$ 17,696,723	\$ 17,961,710	\$ 17,766,705
Restricted	1,350,657	533,774	436,660	501,883	234,767
Unrestricted	<u>7,066,786</u>	<u>8,869,910</u>	<u>8,291,146</u>	<u>8,820,141</u>	<u>8,942,769</u>
Total governmental activities net position	<u>\$ 26,638,268</u>	<u>\$ 27,579,827</u>	<u>\$ 26,424,529</u>	<u>\$ 27,283,734</u>	<u>\$ 26,944,241</u>

Source:
 Annual Comprehensive Financial Report (Statement of Net Position)

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Table 1

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 17,766,783	\$ 17,942,387	\$ 18,465,751	\$ 17,884,781	\$ 18,504,879
288,311	309,155	468,245	390,559	8,012,257
<u>10,097,505</u>	<u>10,695,119</u>	<u>12,690,366</u>	<u>14,778,949</u>	<u>8,930,074</u>
<u>\$ 28,152,599</u>	<u>\$ 28,946,661</u>	<u>\$ 31,624,362</u>	<u>\$ 33,054,289</u>	<u>\$ 35,447,210</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COLORADO COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses					
Governmental Activities:					
General government	\$ 1,980,651	\$ 2,162,103	\$ 2,556,203	\$ 2,670,074	\$ 2,519,517
Financial administration	428,606	459,549	496,903	489,706	521,050
Judicial	1,415,006	1,416,035	1,462,381	1,495,389	1,592,174
Public safety	5,307,790	5,712,409	5,860,304	6,574,194	6,849,340
Public facilities	393,525	526,491	500,725	503,157	573,028
Public transportation	3,374,189	3,164,962	3,437,890	4,001,005	4,424,685
Conservation	172,892	133,229	147,903	147,488	168,526
Health and welfare	610,479	350,977	384,969	677,278	442,271
Interest and fiscal charges	<u>276,323</u>	<u>352,286</u>	<u>269,343</u>	<u>229,800</u>	<u>225,342</u>
Total governmental activities expenses	<u>\$ 13,959,461</u>	<u>\$ 14,278,041</u>	<u>\$ 15,116,621</u>	<u>\$ 16,788,091</u>	<u>\$ 17,315,933</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General administration	\$ 76,229	\$ 80,075	\$ 36,106	\$ 182,965	\$ 153,613
Financial administration	102,282	107,592	112,138	114,636	128,200
Judicial	1,178,373	1,269,336	1,115,887	1,226,657	1,381,007
Public safety	1,189,935	1,229,594	1,326,355	1,258,792	1,323,267
Public facilities	-	30,000	26,100	60,765	52,097
Public transportation	815,162	827,116	811,047	763,911	791,585
Conservation	2,280	2,180	1,898	1,615	2,280
Health and welfare	17,051	25,903	53,283	54,325	39,130
Operating grants and contributions	987,162	248,263	322,014	555,741	440,769
Capital grants and contributions	<u>1,708,987</u>	<u>899,704</u>	<u>113,798</u>	<u>1,116,966</u>	<u>119,618</u>
Total governmental activities program revenues	<u>6,077,461</u>	<u>4,719,763</u>	<u>3,918,626</u>	<u>5,336,373</u>	<u>4,431,566</u>
Net expense	<u>\$ (7,882,000)</u>	<u>\$ (9,558,278)</u>	<u>\$ (11,197,995)</u>	<u>\$ (11,451,718)</u>	<u>\$ (12,884,367)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ 8,405,951	\$ 8,612,739	\$ 9,186,462	\$ 10,337,097	\$ 10,921,368
Other taxes	1,324,076	1,443,890	1,458,846	1,584,961	1,409,995
Investment income	167,337	156,515	152,314	149,166	169,920
Miscellaneous	<u>284,860</u>	<u>286,693</u>	<u>197,937</u>	<u>239,698</u>	<u>187,301</u>
Total general revenues	<u>\$ 10,182,224</u>	<u>\$ 10,499,837</u>	<u>\$ 10,995,559</u>	<u>\$ 12,310,922</u>	<u>\$ 12,688,584</u>
Change in net position	<u>\$ 2,300,224</u>	<u>\$ 941,559</u>	<u>\$ (202,436)</u>	<u>\$ 859,204</u>	<u>\$ (195,783)</u>

Source: Annual Comprehensive Financial Report (Statement of Activities)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Table 2

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,208,021	\$ 2,876,697	\$ 3,099,645	\$ 2,859,344	\$ 3,056,478
520,734	556,050	549,501	543,169	688,116
1,542,689	1,691,833	1,640,857	1,637,670	1,801,007
7,270,095	7,895,915	8,035,740	7,932,546	9,047,632
496,434	598,378	562,221	569,348	862,220
4,292,146	4,385,782	4,188,364	5,467,749	4,916,894
133,475	162,403	117,195	105,428	119,787
468,919	332,043	890,916	371,724	381,952
<u>212,947</u>	<u>265,568</u>	<u>108,479</u>	<u>111,125</u>	<u>105,872</u>
<u>\$ 18,145,460</u>	<u>\$ 18,764,669</u>	<u>\$ 19,192,918</u>	<u>\$ 19,598,103</u>	<u>\$ 20,979,958</u>
\$ 351,557	\$ 179,331	\$ 232,313	\$ 286,813	\$ 520,616
116,060	130,054	270,355	385,632	484,731
791,399	975,369	785,618	940,280	1,270,931
1,819,034	1,875,788	1,662,070	1,469,761	1,778,166
-	-	2,220	2,920	-
881,732	938,398	913,264	913,251	934,415
1,960	2,240	-	-	-
37,605	60,911	55,510	48,685	57,750
1,406,392	1,052,443	1,688,917	1,559,470	827,830
<u>136,726</u>	<u>31,461</u>	<u>490,600</u>	<u>107,308</u>	<u>748,010</u>
<u>5,542,465</u>	<u>5,245,995</u>	<u>6,100,867</u>	<u>5,714,120</u>	<u>6,622,449</u>
<u>\$(12,602,995)</u>	<u>\$(13,518,674)</u>	<u>\$(13,092,051)</u>	<u>\$(13,883,983)</u>	<u>\$(14,357,509)</u>
\$ 11,590,137	\$ 11,889,285	\$ 12,887,029	\$ 13,223,334	\$ 13,929,498
1,496,060	1,865,186	2,163,193	1,792,931	2,054,911
325,703	390,120	244,028	260,833	562,171
<u>158,833</u>	<u>158,146</u>	<u>475,501</u>	<u>480,258</u>	<u>203,850</u>
<u>\$ 13,570,733</u>	<u>\$ 14,302,737</u>	<u>\$ 15,769,751</u>	<u>\$ 15,757,356</u>	<u>\$ 16,750,430</u>
\$ 967,738	\$ 784,063	\$ 2,677,700	\$ 1,873,373	\$ 2,392,921

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

COLORADO COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	<u>3,294,449</u>	<u>2,850,275</u>	<u>2,953,235</u>	<u>3,145,830</u>	<u>2,946,851</u>
Total general fund	<u>\$ 3,294,449</u>	<u>\$ 2,850,275</u>	<u>\$ 2,953,235</u>	<u>\$ 3,145,830</u>	<u>\$ 2,946,851</u>
All Other Governmental Funds:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,035,578	1,158,194	960,496	1,001,236	1,105,146
Committed	3,515,477	3,959,176	4,353,829	4,550,566	4,435,662
Unassigned	<u>(50,179)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 5,500,876</u>	<u>\$ 5,117,370</u>	<u>\$ 5,314,325</u>	<u>\$ 5,551,802</u>	<u>\$ 5,540,808</u>
Total all governmental funds	<u>\$ 8,795,325</u>	<u>\$ 7,967,645</u>	<u>\$ 8,267,560</u>	<u>\$ 8,697,632</u>	<u>\$ 8,487,659</u>

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Table 3

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ -	\$ -	\$ -	\$ -	\$ 179,682
<u>2,674,380</u>	<u>3,442,134</u>	<u>4,889,670</u>	<u>6,707,413</u>	<u>7,300,634</u>
<u>\$ 2,674,380</u>	<u>\$ 3,442,134</u>	<u>\$ 4,889,670</u>	<u>\$ 6,707,413</u>	<u>\$ 7,480,316</u>
\$ -	\$ -	\$ -	\$ -	\$ 351,644
1,333,317	1,492,463	1,806,515	1,657,522	1,675,913
5,363,228	5,132,094	5,481,015	5,621,034	6,135,305
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,696,545</u>	<u>\$ 6,624,557</u>	<u>\$ 7,287,530</u>	<u>\$ 7,278,556</u>	<u>\$ 8,162,862</u>
<u>\$ 9,370,925</u>	<u>\$ 10,066,691</u>	<u>\$ 12,177,200</u>	<u>\$ 13,985,969</u>	<u>\$ 15,643,178</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023

COLORADO COUNTY, TEXAS
CHANGE IN FUND BALANCE, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues:					
Taxes	\$ 9,756,366	\$ 10,061,774	\$ 10,640,947	\$ 11,829,605	\$ 12,339,515
Licenses and permits	791,578	810,512	798,764	776,322	779,022
Fines and forfeitures	917,154	956,975	848,727	860,491	884,270
Charges for services	1,695,844	1,856,271	1,969,121	1,864,328	2,114,052
Intergovernmental	2,687,035	1,127,556	426,121	1,655,649	545,713
Investment income	167,337	156,515	152,314	149,166	169,920
Miscellaneous	<u>273,126</u>	<u>308,616</u>	<u>218,342</u>	<u>265,450</u>	<u>234,039</u>
Total revenues	<u>16,288,440</u>	<u>15,278,219</u>	<u>15,054,336</u>	<u>17,401,011</u>	<u>17,066,531</u>
Expenditures:					
Current:					
General administration	1,710,465	1,766,747	2,089,649	2,158,526	1,979,267
Financial administration	428,520	457,817	504,408	476,793	505,090
Judicial	1,388,484	1,397,120	1,471,363	1,523,571	1,564,824
Public safety	6,039,035	5,364,351	5,829,088	6,183,437	6,895,670
Public facilities	396,052	437,625	490,261	501,833	548,013
Public transportation	3,282,479	3,252,792	3,316,986	4,635,513	4,386,300
Conservation	170,716	132,459	149,665	146,393	158,093
Health and welfare	598,227	338,955	377,386	674,149	441,075
Capital outlay	2,774,747	1,551,057	12,837	-	-
Debt Service:					
Principal	310,000	325,000	393,064	429,309	435,000
Interest and fiscal charges	<u>276,881</u>	<u>266,403</u>	<u>254,110</u>	<u>241,418</u>	<u>229,463</u>
Total expenditures	<u>17,375,606</u>	<u>15,290,326</u>	<u>14,888,817</u>	<u>16,970,942</u>	<u>17,142,795</u>
Excess (deficiency) of revenues over expenditures	<u>(1,087,166)</u>	<u>(12,107)</u>	<u>155,519</u>	<u>430,069</u>	<u>(76,264)</u>
Other Financing Sources (Uses):					
Transfers in	1,268,673	884,338	55,757	28,473	181,587
Transfers out	<u>(1,268,673)</u>	<u>(884,338)</u>	<u>(55,757)</u>	<u>(28,473)</u>	<u>(181,587)</u>
Issuance of bonds	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Change in fund balances	<u>\$ (1,087,166)</u>	<u>\$ (12,107)</u>	<u>\$ 155,519</u>	<u>\$ 430,069</u>	<u>\$ (76,264)</u>
Debt service as a percentage of noncapital expenditures	4.0%	4.3%	4.4%	4.0%	3.9%

Source: Annual Comprehensive Financial Report (Statement of Revenues, Expenditures, and Change in Fund Balance).

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Table 4

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 13,086,700	\$ 13,694,476	\$ 15,013,243	\$ 15,001,604	\$ 16,401,569
796,996	819,765	801,241	802,717	812,315
734,974	716,992	552,806	664,072	677,428
2,156,444	2,572,332	2,443,655	2,577,603	2,619,683
1,548,383	1,126,799	2,084,330	1,786,017	799,366
325,703	390,120	244,028	260,833	562,171
<u>448,559</u>	<u>192,985</u>	<u>735,077</u>	<u>484,628</u>	<u>304,401</u>
<u>19,097,759</u>	<u>19,513,469</u>	<u>21,874,380</u>	<u>21,577,474</u>	<u>22,176,933</u>
2,702,351	2,355,767	2,672,161	2,403,537	2,520,271
531,261	544,800	547,252	559,705	674,522
1,552,976	1,651,630	1,633,758	1,662,834	1,770,043
7,305,605	7,678,837	8,185,624	7,711,854	8,262,954
502,101	610,528	571,305	575,628	855,575
4,363,972	4,841,730	4,519,627	5,257,062	3,733,315
135,832	162,302	118,999	106,975	118,292
458,339	322,118	889,904	372,848	379,682
-	-	-	-	1,578,172
445,000	455,000	539,664	525,000	525,000
<u>217,216</u>	<u>269,042</u>	<u>85,582</u>	<u>103,167</u>	<u>101,898</u>
<u>18,214,653</u>	<u>18,991,754</u>	<u>19,763,876</u>	<u>19,278,610</u>	<u>20,519,724</u>
<u>883,106</u>	<u>621,715</u>	<u>2,110,504</u>	<u>2,298,864</u>	<u>1,657,209</u>
80,000	388,000	59,000	200,654	221,535
(80,000)	(388,000)	(59,000)	(200,654)	(221,535)
-	4,640,000	-	-	-
-	(4,566,049)	-	-	-
-	73,951	-	-	-
<u>\$ 883,106</u>	<u>\$ 695,666</u>	<u>\$ 2,110,504</u>	<u>\$ 2,298,864</u>	<u>\$ 1,657,209</u>
3.6%	3.8%	3.2%	3.3%	3.3%

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Table 5

Fiscal Year	Real Property	Personal Property	Less Homestead, Other Exemptions	Total Taxable Assessed Value	Estimated Actual Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
2013	\$ 3,425,319,785	\$ 541,275,904	\$ 2,207,514,602	\$ 1,759,081,087	\$ 1,759,081,087	0.482100	100.00%
2014	3,680,161,570	565,338,064	2,354,217,975	1,891,281,659	1,891,281,659	0.482100	100.00%
2015	4,067,529,999	562,004,867	2,573,642,444	2,055,892,422	2,055,892,422	0.482100	100.00%
2016	4,242,923,782	533,002,569	2,682,166,570	2,093,759,781	2,093,759,781	0.482100	100.00%
2017	4,541,376,249	578,715,164	2,865,862,789	2,254,228,624	2,254,228,624	0.510000	100.00%
2018	4,858,556,768	560,252,076	3,099,201,093	2,319,607,751	2,319,607,751	0.510000	100.00%
2019	5,056,234,489	599,411,200	3,217,008,284	2,438,637,405	2,438,637,405	0.520000	100.00%
2020	5,304,688,632	606,300,186	3,389,672,016	2,521,316,802	2,521,316,802	0.520000	100.00%
2021	5,837,402,269	827,388,942	3,801,069,395	2,863,721,816	2,863,721,816	0.499600	100.00%
2022	6,064,474,373	877,820,574	3,932,279,557	3,010,015,390	3,010,015,390	0.496951	100.00%

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2013 Tax Rate	2014 Tax Rate	2015 Tax Rate	2016 Tax Rate	2017 Tax Rate
Colorado County:					
Maintenance & operations	0.4530	0.4530	0.4571	0.4783	0.4808
Interest & sinking	0.0291	0.0290	0.0250	0.0317	0.0292
Total direct rate	0.4821	0.4820	0.4821	0.5100	0.5100
Cities:					
Columbus	0.2731	0.2731	0.2731	0.2800	0.2800
Eagle Lake	0.8117	0.7851	0.7790	0.7601	0.7366
Weimer	0.2905	0.2905	0.2905	0.2905	0.2905
School Districts:					
Columbus ISD	1.1800	1.1800	1.1700	1.1600	1.1600
Rice ISD	1.2311	1.2071	1.2125	1.2300	1.2200
Weimer ISD	1.2800	1.2600	1.2600	1.2600	1.2600
Special Districts:					
Colorado County Groundwater District	0.0145	0.0145	0.0145	0.0115	0.0100
Garwood Water District	0.2809	0.2673	0.2696	0.2785	0.2731
Glidden Fresh Water Supply District #1	0.1858	0.1583	0.1473	0.1585	0.1434
Rice Hospital District	0.1784	0.1596	0.1530	0.1750	0.1750
The Falls MUD	0.3150	0.3478	0.3781	0.4178	0.4228

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

Table 6

<u>2018 Tax Rate</u>	<u>2019 Tax Rate</u>	<u>2020 Tax Rate</u>	<u>2021 Tax Rate</u>	<u>2022 Tax Rate</u>
0.4818	0.4935	0.4953	0.4779	0.4763
0.0282	0.0265	0.0247	0.0217	0.0207
0.5100	0.5200	0.5200	0.4996	0.4970
0.2850	0.2850	0.2839	0.2900	0.2923
0.6849	0.7262	0.6979	0.6970	0.6632
0.2905	0.2905	0.2896	0.2867	0.2820
1.1500	1.0800	1.0703	1.0375	1.0307
1.2900	1.2050	1.1914	1.0699	1.0593
1.2600	1.1900	1.1736	1.1636	1.1308
0.0100	0.0095	0.0093	0.0088	0.0083
0.2292	0.0979	0.0965	0.0926	0.0926
0.1238	0.1280	0.1140	0.0985	0.0872
0.1850	0.1850	0.2200	0.2590	0.2690
0.4541	0.4842	0.5000	0.5000	0.5000

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Table 7

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Cpano Field Services (Copano Processing)	\$ 230,712,740	1	7.66%	\$ 85,877,450	1	4.88%
Exxon Pipeline Co.	144,361,620	2	4.80%	-	-	-
Union Pacific Railroad	57,596,550	3	1.91%	30,909,980	4	1.76%
Alleyton Resource Company	43,403,480	4	1.44%	-	-	-
SKY Global Power One LLC	39,817,490	5	1.32%	-	-	-
LCRA Transmission Svcs Corp	34,071,100	6	1.13%	41,510,840	3	2.36%
Best Block LLC	31,661,440	7	1.05%	-	-	-
Square Mile Energy LLC	30,399,676	8	1.01%	-	-	-
Hanson Aggregates	22,440,560	9	0.75%	-	-	-
Texas Great Southern Wood LLC	20,304,632	10	0.67%	-	-	-
XTO Energy Inc.	-	-	-	41,810,520	2	2.38%
Exterran Energy Solutions LP	-	-	-	23,104,570	5	1.31%
Premier Natural Resources LLC	-	-	-	19,549,156	6	1.11%
Utex Industries Inc.	-	-	-	18,681,230	7	1.06%
Enerprise Crude Pipeline LLC	-	-	-	16,075,690	8	0.91%
Devn Energy Product Co Lp	-	-	-	13,894,644	9	0.79%
Black Creek Drilling Inc.	-	-	-	11,692,000	10	0.66%
Total	\$ 654,769,288		21.74%	\$ 303,106,080		17.22%
Total Taxable Assessed Value	\$ 3,010,015,390			\$ 1,759,081,087		

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Table 8

Fiscal Year	Tax Levy as of Fiscal Year End	Collected Within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount Collected	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 8,485,357	\$ 3,331,818	39.27%	\$ 5,135,920	\$ 8,467,738	99.79%
2014	9,119,183	3,469,916	38.05%	5,631,684	9,101,600	99.81%
2015	9,915,531	3,540,217	35.70%	6,352,080	9,892,297	99.77%
2016	10,679,842	3,579,851	33.52%	7,028,955	10,608,806	99.33%
2017	11,500,145	3,943,592	34.29%	7,522,850	11,466,442	99.71%
2018	11,823,056	4,231,669	35.79%	7,540,538	11,772,207	99.57%
2019	12,827,301	4,478,928	34.92%	8,280,236	12,759,164	99.47%
2020	13,112,364	4,004,976	30.54%	9,012,144	13,017,120	99.27%
2021	14,308,805	3,813,300	26.65%	10,306,576	14,119,876	98.68%
2022	14,946,394	3,678,935	24.61%	-	3,678,935	24.61%

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Table 9

<u>Fiscal Year</u>	<u>General Obligation Bonds¹</u>	<u>Capital Leases</u>	<u>Total Outstanding Debt</u>	<u>Percentage of Personal Income²</u>	<u>Population³</u>	<u>Debt per Capita</u>
2013	\$ 7,852,525	\$ 17,834	\$ 7,870,359	0.90%	20,717	379.90
2014	7,529,714	-	7,529,714	0.83%	20,695	363.84
2015	7,145,907	-	7,145,907	0.77%	20,946	341.16
2016	6,722,101	39,284	6,761,385	0.75%	21,091	320.58
2017	6,299,488	30,015	6,329,503	0.65%	21,301	297.15
2018	5,844,488	20,747	5,865,235	0.59%	21,317	275.14
2019	5,525,681	10,747	5,536,428	0.53%	21,467	257.90
2020	4,981,874	-	4,981,874	0.45%	21,610	230.54
2021	4,468,067	-	4,468,067	0.40%	21,610	206.76
2022	3,946,359	-	3,946,359	0.32%	20,754	190.15

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

¹ Presented net of original issuance premiums and/or discounts.

² Personal income is disclosed on page 128.

³ Population can be found in the Schedule of Demographic and Economic Statistics on page 128.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Table 10

Fiscal Year	General Obligation Bonds(1)	Less: Amounts Available in Debt Service Fund(2)	Net Debt	Percentage of Actual Taxable Value of Property(3)	Per Capita(4)
2013	\$ 7,852,525	\$ 332,823	\$ 7,519,702	0.43%	362.97
2014	7,529,714	268,717	7,260,997	0.38%	350.86
2015	7,145,907	188,564	6,957,343	0.34%	332.16
2016	6,722,101	58,850	6,663,251	0.32%	315.93
2017	6,298,295	77,139	6,221,156	0.28%	292.06
2018	5,844,488	93,776	5,750,712	0.25%	264.77'
2019	5,525,681	108,603	5,417,078	0.22%	252.34
2020	4,981,874	146,565	4,835,309	0.19%	223.75
2021	4,468,067	151,628	4,316,439	0.15%	199.74
2022	3,946,359	136,036	3,810,323	0.13%	183.59

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

- 1) This is the general bonded debt of both governmental activities, net of original issue premiums and/or discounts.
- 2) This is the amount restricted for debt service.
- 3) See the of Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 118 for property value data.
- 4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 128.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
As of December 31, 2022

Table 11

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Amount Applicable to Colorado County</u>
City of Columbus	\$ 466,118	100.00%	\$ 4,603,968
City of Eagle Lake	195,000	100.00%	195,000
City of Weimar	1,325,000	100.00%	1,325,000
Columbus ISD	6,280,000	96.46%	6,057,688
Rice Consolidated ISD	26,434,840	100.00%	26,434,840
Weimar ISD	15,207,309	93.66%	14,243,166
Glidden Fresh Water Supply District #1	315,000	100.00%	<u>315,000</u>
Sub-total Overlapping Debt			53,174,662
Colorado County, Texas direct debt			<u>3,946,359</u>
Total Direct & Overlapping Debt			<u>\$ 57,121,021</u>

Source: Outstanding debt and applicable percentages provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers 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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
Last Ten Fiscal Years

Table 12

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed value of real property ⁽¹⁾	\$ 1,759,081,087	\$ 1,891,281,659	\$ 2,055,892,422	\$ 2,093,759,781	\$ 2,254,228,624
Debt limit	175,908,109	189,128,166	205,589,242	209,375,978	225,422,862
Amount of debt applicable to limit ⁽²⁾					
Total bonded debt	7,852,525	7,529,714	7,145,907	6,722,101	6,298,295
Less: Assets in debt service fund	<u>332,823</u>	<u>268,717</u>	<u>188,564</u>	<u>58,850</u>	<u>77,139</u>
Total net debt applicable to limit	7,519,702	7,260,997	6,957,343	6,663,251	6,221,156
Legal debt margin	<u>\$ 168,388,407</u>	<u>\$ 181,867,169</u>	<u>\$ 198,631,899</u>	<u>\$ 202,712,727</u>	<u>\$ 219,201,706</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>4.27%</u>	<u>3.84%</u>	<u>3.38%</u>	<u>3.18%</u>	<u>2.76%</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Assessed value of real property ⁽¹⁾	\$ 2,319,607,751	\$ 2,438,637,405	\$ 2,521,316,802	\$ 2,863,721,816	\$ 3,010,015,390
Debt limit	231,960,775	243,863,741	252,131,680	286,372,182	301,001,539
Amount of debt applicable to limit ⁽²⁾					
Total bonded debt	5,844,488	5,525,681	4,981,874	4,468,067	3,946,359
Less: Assets in debt service fund	<u>93,776</u>	<u>108,603</u>	<u>144,781</u>	<u>151,628</u>	<u>136,036</u>
Total net debt applicable to limit	5,750,712	5,417,078	4,837,093	4,316,439	3,810,323
Legal debt margin	<u>\$ 226,210,063</u>	<u>\$ 238,446,663</u>	<u>\$ 247,294,587</u>	<u>\$ 282,055,743</u>	<u>\$ 297,191,216</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>2.48%</u>	<u>2.22%</u>	<u>1.92%</u>	<u>1.51%</u>	<u>1.27%</u>

Sources:

¹ Colorado County Central Appraisal District

² Annual Comprehensive Financial Report Statement of Net Position

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Table 13

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2013	20,717	\$ 872,978	\$ 42,138	5.2%
2014	20,695	911,183	44,029	3.4%
2015	20,946	927,261	44,269	3.9%
2016	21,091	905,426	42,929	4.6%
2017	21,301	974,497	45,749	3.4%
2018	21,317	985,915	46,250	3.1%
2019	21,467	1,038,856	48,393	3.0%
2020	21,610	1,117,922	51,732	6.1%
2021	21,610	1,117,922	51,732	5.0%
2022	20,754	1,221,682	59,219	3.5%

Sources: (2021 and prior) Bureau of Economic Analysis
(2022) Texas Association of Cities

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COLORADO COUNTY, TEXAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago**

Table 14

Employer	2022			2013		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Utex industries	302	1	4.31%	280	1	4.11%
Rice Consolidated ISD	243	2	3.47%	218	3	3.20%
Columbus ISD	240	3	3.43%	242	2	3.55%
Colorado County	197	4	2.81%	140	6	2.05%
Columbus Community Hospital	187	5	2.67%	190	5	2.79%
Titan (formerly Exterran)	142	6	2.03 %	205	4	3.01%
Weimer ISD	125	7	1.78 %	115	8	1.69%
Drymalla Construction	122	8	1.74%	100	9	1.47%
Great Southern Woods (formerly Diversitech)	85	9	1.21%	82	10	1.20%
Columbus Oaks Health Care Community (formerly River Oaks)	79	10	1.13%	130	7	1.91%
Total	1,722		24.58%	1,702		24.98%

Source: Individual Company Human Resources Departments

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY, TEXAS
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Table 15

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General administration	9	9	9	9	9	14	15	15	15	13
Financial Administration	6	6	6	6	6	7	8	8	8	9
Judicial	16	16	17	17	17	24	24	24	23	22
Public safety	65	66	66	66	68	77	77	98	95	91
Public facilities	4	4	4	4	4	5	5	4	4	4
Public transportation	30	30	30	30	30	30	30	26	29	31
Conservation	2	2	2	2	2	2	2	1	1	1
Health and welfare	1	1	1	1	1	1	1	1	1	1
Total	<u>133</u>	<u>134</u>	<u>135</u>	<u>135</u>	<u>137</u>	<u>160</u>	<u>162</u>	<u>177</u>	<u>176</u>	<u>172</u>

Source: Human Resources and Auditor's Office

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

COLORADO COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General Administration:					
Marriage license issued	144	144	131	120	140
Birth certificates	278	279	265	301	291
Death certificates	200	200	200	200	212
Judicial					
County Court					
Probate cases filed	110	118	96	91	130
Mental health cases filed	1	5	2	3	2
Civil cases filed	60	70	55	82	156
Criminal cases filed	431	354	482	428	409
District Court					
Civil cases filed	292	285	324	354	371
Criminal cases filed	165	175	172	296	337
Justice Court					
Cases filed	4,348	5,655	5,845	6,475	4,662
Public Safety					
Jail bookings	1,488	1,181	1,393	1,329	1,204
Jail average daily occupancy	53	48	57	59	67
Emergency responses	1,459	1,389	1,684	1,520	1,791
Emergency transfers	297	345	418	408	584
Health & welfare					
Septic permits issued	88	117	129	139	120
Building permits issued	206	273	290	138	225
Indigent health care active case	18	21	22	16	16

Sources: County records

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Table 16

Fiscal Year				
2018	2019	2020	2021	2022
121	120	151	125	111
351	358	301	374	375
195	221	238	247	242
89	130	115	152	127
6	3	1	4	4
90	58	50	38	47
351	278	217	197	230
326	344	265	251	274
192	141	169	171	227
4,291	3,834	2,821	2,868	3,790
1,320	1,126	780	903	1,010
59	48	37	43	84
1,587	1,754	2,455	2,424	2,494
555	929	448	300	349
128	150	193	183	199
255	337	437	392	433
11	13	9	10	13

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COLORADO COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years**

Function	Fiscal Year				
	2013	2014	2015	2016	2017
Public safety					
Stations	1	1	1	1	1
Jails	1	1	3	3	3
Patrol units	24	24	26	26	27
EMS stations	3	3	3	3	3
Ambulance units	8	8	8	8	8
Probations dept	1	1	1	1	1
Public Facilities					
Courthouse	1	1	1	1	1
Annex	1	1	1	1	1
Maintenance	1	1	1	1	1
Judicial					
JP offices	4	4	4	4	4
Conservation					
Agrilife	1	1	1	1	1
Public Transportation					
Asphalt roads (miles)	442	444	446	449	449
Gravel roads (miles)	298	296	294	291	291
Bridges	88	88	88	88	89

Sources: Various County department records

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 June 26, 2023**

Table 17

2018	2019	Fiscal Year			2022
		2020	2021	2022	
1	1	1	1	1	
3	3	3	1	1	
27	27	27	29	32	
3	3	3	3	3	
8	10	10	11	11	
1	1	1	1	1	
1	1	1	1	1	
1	1	1	1	1	
4	4	4	4	4	
1	1	1	1	1	
452	457	458	458	461	
289	285	284	284	284	
92	93	93	93	95	

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

- ___6. Application submitted by Colorado Valley Telephone to install buried fiber optic cable on county right-of-way of County Road 210, Precinct No. 2. (Brandt)

Motion by Commissioner Brandt to approve an application submitted by Colorado Valley Telephone to install buried fiber optic cable on county right-of-way of County Road 210, Precinct No. 2; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

**COUNTY ROAD RIGHT-OF-WAY
APPLICATION, AGREEMENT & PERMIT
FOR COLORADO COUNTY**

Application

Applicant Company: Colorado Valley Telephone

Contact Person: Brian R Mueller

Address: 4915 South US Hwy 77
LaGrange, Texas 78945

Phone: 979-247-8179 Fax: 979-247-5115

Location of right-of-way for proposed construction/installation/repairs in Precinct 2 :
On Colorado County ROW of CR 210 1,510' North of the intersection of Wagley Ln and 5,840'
South of CR 211 and proceeding East across CR 210.

Description of right-of-way work to be performed:

Installing Buried Fiber Optic cable in 1.25 inch HDPE Duct by boring CR 210 from an existing
Fiber Optic pedestal in the West ROW to the East ROW and installing a new Fiber Optic pedestal.

06-19-2023
Date

Brian R. Mueller
Signature of Firm Name Representative

Brian R Mueller
Printed Name of Firm Name Representative

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

Agreement

In exchange for the issuance of a permit by Colorado County to perform the work described on the Application, Applicant agrees to comply with the following provisions:

1. Applicant shall pay a permit, inspection and document review fee of \$1,000 for the Oil & Gas industry and \$100 for all other types of right-of-way permits and a fee of \$500 for each open cut of a County Road if that procedure is approved by the Precinct Commissioner.
2. Applicant expressly recognizes that the issuance of a permit by Colorado County does not grant any right, claim, title, or easement in or upon the road or its appurtenances. In the future, should Colorado County, for any reason, need to work, improve, relocate, widen, increase, add to, decrease, or in any manner change the structure of the road or right-of-way, the line, if affected, will be moved, or relocated at the complete expense of Applicant.
3. Colorado County, its employees, agents or assigns will be held harmless for all claims, actions, or damages of every kind and description which may occur to or be suffered by any person or persons, corporation, or property by reason of the performance of any such work, character of material used or manner of installation, maintenance or operation or by improper occupancy of rights-of-way or public place or public structure, and in case any suit or action is brought against Colorado County for damages arising out of or by reason of any of the above causes, Applicant, its successors or assigns, will upon notice to him or them of commencement of such action, defend the same at his or their own expense, and will satisfy any judgment after said suit or action shall have finally been determined if adverse to Colorado County.
4. Colorado County, its employees and agents will, at no time, be held liable for any damage or injury done to the property of Applicant whether in contract or in tort, which may result from improving and/or maintaining its county roads or right-of-ways.
5. The Applicant must provide three copies of drawings or diagrams showing proposed location of the utility, pipeline, communication line, electrical line, or telephone line (hereafter "utility") with respect to right-of-way, type of installation or repair, size, length, material, and size of appurtenances, if any.
6. The construction and maintenance by Applicant shall not interfere with a previously installed utility. When necessary to remove or adjust another utility, a representative of that other utility shall be notified to decide the method and work to be done. Any cost of temporarily or permanently relocating other utilities shall be borne by Applicant.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

7. If Applicant is installing a pipeline across a county road, the pipe shall be encased from right-of-way line to right-of-way line. Vents will be provided at each end where the length of casing is over 150 feet. All vents shall be placed outside county road right-of-way. Readily identifiable and suitable markers shall be placed at the right-of-way line where it is crossed by the pipeline.
8. If Applicant is installing a pipeline along the county road right-of-way it shall be located as close as possible to the right-of-way line as specified by the Precinct Commissioner. Readily identifiable and suitable markers shall be placed along the pipeline every 1,000 feet.
9. Applicant agrees to haul heavy loads or equipment to the work site along routes designated by the Commissioner of the Precinct in which such roads are located and Applicant, further, agrees to reimburse the County for any and all damages to roads and bridges in Colorado County from the movement of said loads or equipment within 30 days of receipt of County's notice of damages.
10. The Applicant shall make every effort to open and close all trenching operations during the daylight hours of one day. Appropriate measures shall be followed in the interest of safety, traffic convenience and access to adjacent property for all trenching operations. It shall be the responsibility of the Applicant to adhere to the section on construction and maintenance as outlined in the Texas Manual of Uniform Traffic Control Devices.
11. All lines, where practicable, shall be located to cross roadbed at an approximate right angle. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
12. Parallel lines will be installed as near to the right-of-way line as possible, and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Precinct Commissioner.
13. No work shall be performed in the County right-of-way until after a permit has been issued by the County. Each permit will be valid for a period of 180 days. If construction has not been completed within this period, a new permit must be obtained.
14. The Applicant or its Contractor shall have a copy of the executed Application, Agreement and Permit available on the job site during the duration of the work.
15. All lines shall be buried at least forty (40) inches below the lowest point of the roads, ditches, creeks or borrow pits.
16. All open cut excavations of a county road shall be no greater in width than is necessary to adequately install the utility line.

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17. Operations along roadways shall be performed in such a manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures, or other right-of-way features as a direct result of this installation will be borne by the Utility.
18. Upon completion of the project, all equipment, construction material, surplus materials, trash, broken concrete, lumber, etc. shall be removed from the construction site. The entire construction site shall be graded and cleaned to present the appearance as it was prior to construction or better.
19. For utility lines crossing under a County road or private entrance, Contractor shall be required to drill, core, or bore through the sub-grade at a depth to be determined by the Precinct Commissioner. If, however, such procedure is deemed impractical by reason of rock, utilities, underground construction or terrain, special permission shall be obtained from the Precinct Commissioner before an open road cut will be allowed. If approved, trenching, backfilling, and resurfacing of the cut shall be done in accordance with the procedures outlined in this Agreement. The Applicant shall be responsible for all paving repair for a period of one year after completion.
20. Backfill requirements for all open cut excavation and trenches shall be as follows:
 - i. Areas not subject to or influenced by vehicular traffic- the trench backfill shall be placed in layers not more than ten inches (10") in depth, and shall be compacted by whatever means the Contractor chooses.
 - ii. Areas subject to or influenced by vehicular traffic- the trench backfill shall be mechanically compacted in six-inch (6") lifts to a minimum of ninety percent (90%) modified proctor density.
 1. Dirt Roads- Backfill shall be well tamped in six inch (6") layers to a point nine inches (9") below the surface of the road, after which one-foot (1') of good gravel shall be tamped until level with the existing surface.
 2. Gravel Roads and Streets- Backfill shall be well tamped in six inch (6") layers to a point nine inches (9") below the surface of the road after which one foot (1') of good gravel shall be tamped until level with the existing surface.
 3. Asphalt Roads- Backfill materials shall be selected mineral aggregate and cement in proportions of 27 to 1, properly compacted (tamped to proper density of 90%) to within two inches (2") of road surface. Asphaltic concrete must then be added and tamped or rolled to make a level surface with existing road surface.

**MINUTES OF THE COLORADO COUNTY
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21. The Applicant shall not cut or open more than one-half of the roadway at a time, in order to maintain the flow of traffic at all times. However, in an emergency or with the permission of the Precinct Commissioner, the total width of the roadway may be cut or opened, provided barricades are placed at the first intersection each way from the cut, and suitable detour signs are erected.
22. All of the above work shall be done under the direction of, and be satisfactory to, the Precinct Commissioner. The holder of the permit shall notify the Precinct Commissioner twenty-four (24) hours prior to the time the work will be done, to allow the Precinct Commissioner to be present at the time the work is done. This will in no way relieve the Applicant from its responsibility for maintenance due to failure of the repaired cut.
23. Failure to Comply with Specifications: If an opening or cut in the county right-of-way is not refilled and restored as herein provided, the County will notify the Applicant in writing to refill and restore the opening to the satisfaction of the Precinct Commissioner. If the Applicant fails to comply with the written request within ninety (90) days after receipt of such notice, the County is authorized to disable or remove the utility from the right-of-way and Applicant will pay for any expenses for the refilling and restoration within thirty (30) days after notice of the amount by County. Failure to refill, restore, or pay will authorize the County to collect using the Performance Bond. No further permits shall be issued to such Applicant until these costs have been paid.
24. An opening or cut in a county road that is not refilled and restored within 24 hours following verbal notice to applicant by Precinct Commissioner will be repaired by County and Applicant will be billed for the cost of repairs. Failure to pay this bill will authorize County to collect the bill using the Performance Bond.
25. In the event that the Applicant or its successor(s) abandons the utility, Applicant shall give written notice to the Colorado County Judge, P.O. Box 236, Columbus, TX 78934.
26. If the utility is abandoned or at the expiration of the use of said utility, Applicant will timely remove the utility from the county right of way. In the event said utility is not removed, ownership of the utility will vest in County. It is agreed that "timely removal" of said utility shall be within 120 days after said utility is abandoned or use expires.
27. Applicant must post a performance bond in the amount of \$2,500.00 per mile and \$2500 for each boring under a county road assuring the performance of said work in compliance with the terms of this contract and pay a permit, inspection and document review fee of \$1,000 for the Oil & Gas industry and \$100 for all other types of right-of-way permits to Colorado County.
28. Applicant shall obtain, at Applicant's expense, and keep in effect during the term of this Agreement, Commercial General Liability Insurance covering bodily injury and property

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damage with minimum coverage of \$1,000,000.00 per occurrence in a form satisfactory to the County.

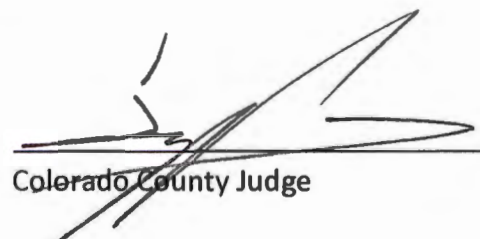
29. Applicant shall comply with and at all times abide by all applicable federal, state and local laws, rules and regulations.
30. This permit only applies to Colorado County right-of ways. Applicant acknowledges that this permit does not grant the right to trespass or damage non-right-of-way property owned by adjoining landowners, and Applicant accepts this permit subject to any and all rights of the adjoining landowners.

06/19/2023
Date

Brian R. Mueller
Applicant

Approved by Commissioners Court on the 26 day of June, 2023.

June 26, 2023
Date

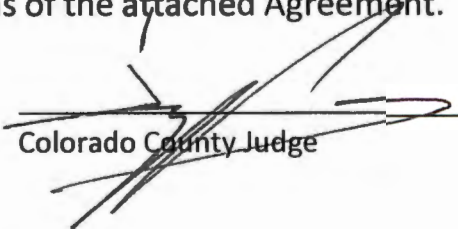

Colorado County Judge

**MINUTES OF THE COLORADO COUNTY
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Permit

Following approval by Commissioners Court, Colorado County hereby issues this permit for the work described in the attached Application which is to be performed in accordance with the provisions of the attached Agreement.

June 26, 2023
Date

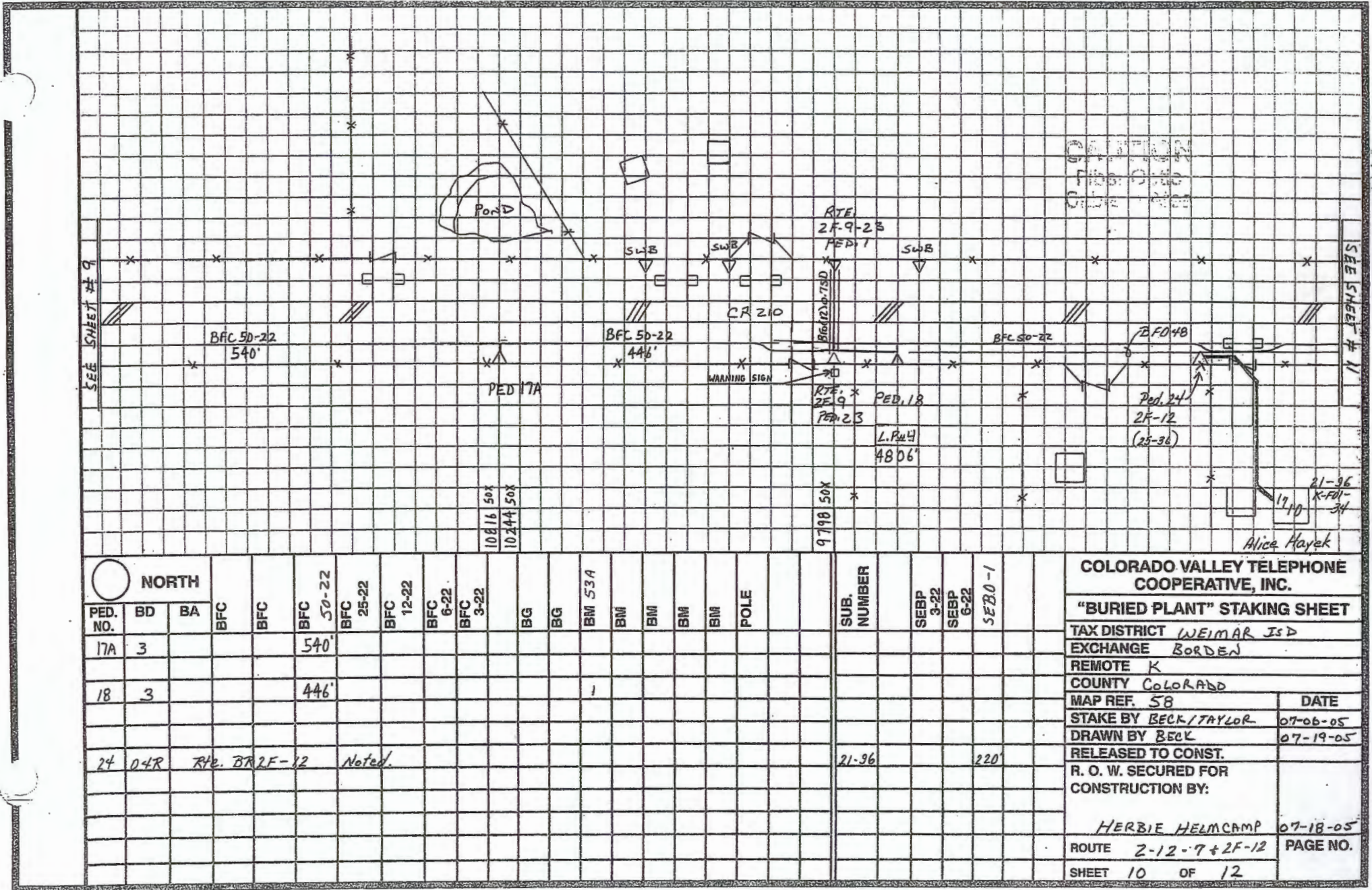

Colorado County Judge

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NORTH		BFC	BFC	BFC 50-22	BFC 25-22	BFC 12-22	BFC 6-22	BFC 3-22	BG	BG	BM 53A	BM	BM	BM	BM	POLE	SUB. NUMBER	SEBP 3-22	SEBP 6-22	SEBO-1
PED. NO.	BD	BA		540'																
17A	3			540'																
18	3			446'							1									
24	04R		RTE. BR 2F-12	Noted.													21-36		220'	

Alice Hayek

COLORADO VALLEY TELEPHONE COOPERATIVE, INC.

"BURIED PLANT" STAKING SHEET

TAX DISTRICT *WEIMAR JSD*

EXCHANGE *BORDEN*

REMOTE *K*

COUNTY *COLORADO*

MAP REF. *58* DATE

STAKE BY *BECK/TAYLOR* 07-06-05

DRAWN BY *BECK* 07-19-05

RELEASED TO CONST.

R. O. W. SECURED FOR CONSTRUCTION BY:

HERBIE HELMCAMP 07-18-05

ROUTE *2-12-7+2F-12* PAGE NO.

SHEET *10* OF *12*

**MINUTES OF THE COLORADO COUNTY
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- ___7. Approval of Notice that Colorado County will consider offers of an exchange of other real property for the County property presently used as the Precinct 2 satellite precinct yard, located at the northeast corner of West Second and Avenue J in Sheridan, Texas, being 3.278 acres in the M. E. Conlee Survey, Abstract No. 691, Colorado County, and authorize Notice to be published pursuant to Section 263.006(b), Local Government Code. (Brandt)

Motion by Commissioner Brandt to approve the Notice that Colorado County will consider offers of an exchange of other real property for the County property presently used as the Precinct 2 satellite precinct yard, located at the northeast corner of West Second and Avenue J in Sheridan, Texas, being 3.278 acres in the M. E. Conlee Survey, Abstract No. 691, Colorado County, and authorize Notice to be published pursuant to Section 263.006(b), Local Government Code; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

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PUBLIC NOTICE

Colorado County is accepting offers of an exchange of other real property for the County property presently used as the Precinct 2 satellite precinct yard, located at the northeast corner of West Second and Avenue J in Sheridan, Texas. The property's legal description is A-691 M.E. Conlee 3.278 AC. Offers must describe the property to be exchanged and must be submitted to the Colorado County Judge at 400 Spring Street, Room 107, Columbus, Texas 78934, before 10:00 a.m. on July 19, 2023, with an appraisal of the fair market value of the property.

Publish notice once a week for three consecutive weeks pursuant to Local Gov't Code §263.006(b)

Publication dates: June 28, July 5, and July 12

Deadline to submit offers: July 19

MINUTES OF THE COLORADO COUNTY COMMISSIONER'S COURT REGULAR MEETING

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COLORADO COUNTY APPRAISAL DISTRICT
 PROPERTY 66657 R 04/26/2006 OWNER ID 13211 COLORADO COUNTY
 Legal Description A-691 M CONLEE 3.278 AC OWNERSHIP 100.00% P O DRAWER 236
 COLUMBUS, TX 78934-0236 US

2069100600000 Ref ID2: 2
 Map ID 144L

ACRES: 3.2780
 EFF. ACRES:
 APPR VAL METHOD: Cost

C	100%	IMPROVEMENTS	0
CAD	100%	LAND MARKET	+ 59,000
GCD	100%	MARKET VALUE	= 59,000
RH	100%	PRODUCTIVITY LOSS	- 58,660
RS	100%	APPRAISED VALUE	= 340
		HS CAP LOSS	- 0
		ASSESSED VALUE	= 340

SITUS

UTILITIES
 TOPOGRAPHY 0
 ROAD ACCESS
 ZONING
 BUILDER
 NEXT REASON
 REMARKS

LAST APPR. JB
 LAST APPR. YR 2021
 LAST INSP. DATE 02/10/2020
 NEXT INSP. DATE

EX-XV Other Exemptions (including

SKETCH COMMANDS

BUILDING PERMITS

ISSUE DT	PERMIT TYPE	PERMIT AREA	ST	PERMIT VAL
----------	-------------	-------------	----	------------

SALE DT	PRICE	GRANTOR	DEED NUMBER
03/24/2014	*****		EX / 750 / 066
02/01/2006	*****	DUPRE, WAYNE L E	WD / 516 / 77

SUBD: A-691 100.00% NBHD IMPROVEMENT INFORMATION IMPROVEMENT FEATURES

#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
1.		Native Pastureland			2.9280 AC	18,000.00					52,700	1.00		1.00	A			52,700
2.		Native Pastureland			0.3500 AC	18,000.00					6,300	1.00		1.00	A			6,300
																	59,000	

**MINUTES OF THE COLORADO COUNTY
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- __8. Consider options and renew County's Health, Dental, Vision & Life Insurance Program through Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP). (Lowrance)**

Michelle Lowrance stated the additional cost to the county to keep benefits the same will be \$8000.

Motion by Commissioner Neuendorff to renew County's Health, Dental, Vision & Life Insurance Program through Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) keeping the current plan; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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**TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL**

May 23, 2023

Hon. Ty Prause
Colorado County Judge
PO Box 236
Columbus, TX 78934-0236

Dear Judge Prause:

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) is pleased to enclose Colorado County's employee benefit renewal for your upcoming plan anniversary date.

For over a decade, the Pool renewal has been below the state average for health plan rate increases. We continue to see an uptick in high-cost claimants (individuals whose claims exceed \$50,000). Still, the Pool renewal average of 6.2% is once again below the projected 2024 medical and prescription drug trend (healthcare cost inflation) for Texas, which is 7–13%.

Renewal rates are set annually using a comprehensive actuarial process that determines the amount needed by the Pool to fund claims and operating costs for the coming year. We then evaluate each individual county or district based on a combination of the group's size, claims experience, high-cost claimants, age and gender statistics, and geographic area (healthcare claims vary significantly by geographic region of the state). Based on this analysis, your group's renewal rate may be above or below the Pool average. Your renewal rates for Plan Year 2024 are enclosed, along with your TAC Employee Benefits and Wellness Consultants' contact information. Your renewal information may include alternate benefit plans (if not, alternates are available upon request).

We are pleased to announce several changes/enhancements to TAC HEBP dental, life and vision products as result of a recent RFP for those offerings. Please see the material included with your renewal packet for more information.

TAC HEBP understands how valuable healthcare benefits are for your employees and their families. We appreciate your partnership with the Pool and want to continue helping Colorado County offer this important benefit. Again, we thank you for your membership in the Pool and look forward to working with you during the upcoming plan year.

Sincerely,

A handwritten signature in black ink, appearing to read "Quincy Quinlan".

Quincy Quinlan, Director
Health and Benefits Services Department
Texas Association of Counties

cc: Michelle Lowrance

**MINUTES OF THE COLORADO COUNTY
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**TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL**

Colorado County's Renewal Rate change(s) for Plan Year 2024:

Health Plan: 5.7%

Dental Plan: -3% (Note: Dental benefit improvements for PY2024, see attached)

Life Plan(s): No change to current Life rates. (Note: New Life coverage provider for PY2024, see attached)

Vision Plan: No change to current Vision rates. (Note: New plan options for PY2024, see attached)

NOTE: Deadline for returning signed renewal documents to TAC HEBP: June 28, 2023

Contact your TAC Employee Benefits Consultant right away if you:

- Want to discuss alternates (which may lower rates), and/or to learn about the impact of changes to your plan
- Want information about other TAC HEBP employee benefit plans (Dental, Life, or Vision)
- Are considering changes to your personnel policies that will affect benefits (such as adding/dropping retiree benefits, changing waiting period, etc.)

Your Employee Benefits Consultant: Orlando Espinoza (orlandoe@county.org) (800) 456-5974

- **Healthy County forms:** Your renewal packet includes Healthy County Contacts and CSI (County Specific Incentive) documents. Please review and make changes as needed to your Wellness contact information. Please complete both forms and return them with your renewal. Contact your TAC Wellness Consultant if you have any questions.
Your Wellness Consultant: Ashley Cureton-Whitfield (ashleyc@county.org) (800) 456-5974.
- **Employee Open Enrollment:** You have the option to allow employees to make their open enrollment changes online through the Employee Self-Service portal by logging on to <https://mybenefits.county.org>.
- **Affordable Care Act Fees:** The HEBP Board voted to pay 2023 ACA fees on behalf of Pooled groups; see attached 'Health Care Reform Updates' document for details.
- **Open Enrollment Toolkit:** This will be sent via email by July 18 and contains the forms and notices your group will need to process employee benefit renewals.
- **When It's Due:** Once your renewal benefit decision has been approved, complete Colorado County's Renewal Notice and Benefits Confirmation (RNBC) **AND** Healthy County Wellness Contacts and CSI forms, print and initial/sign where indicated, and return to TAC HEBP via email, or fax to (512) 481-8481 on or before the date shown below.

ACTION REQUIRED: Please present the renewal, with Alternates if desired, to the Commissioners Court for a decision. Once the renewal plan has been selected, complete the RNBC form online, and return the initialed and signed RNBC to TAC no later than June 28, 2023.

NOTE: Submitting your RNBC after the due date will result in a delay in implementing your benefit plan renewal, including employee enrollment changes.

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Renewal Attachments:

Renewal Letter

Renewal Documents

- Renewal Notice and Benefit Confirmation (RNBC) *
- Alternate Health Plan Proposal (available by request for HRA, HSA or BEN plans)
- 12-month Claims Report
- High-Cost Claimant (HCC) Report
- Healthy County Wellness Contacts designation form *
- Healthy County County-Specific Incentive (CSI) election form *

Renewal Packet

** return initialed/signed copies to TAC HEBP by due date*

Renewal Packet contents:

Renewal Checklist

Renewal Calendar

Plan Year 2024 Benefit Updates

New plan options for PY2024: Vision Plan Benefit Highlights

New vendor partner for Life/STD/LTD products - BCBSTX

New vendor partner for Healthy County Wellness platform - WebMD

WEX Cafeteria Plan Administration services

Affordable Care Act update memo for 2023-24

Employee Self-Service for Open Enrollment instructions

Alternate Plan Selection and Online RNBC completion instructions

TAC HEBP Territory Map and Contacts

Grandfathered Plan FAQ

**MINUTES OF THE COLORADO COUNTY
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TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

2023 - 2024 Renewal Notice and Benefit Confirmation

Group: 48326 - Colorado County

Anniversary Date: 10/01/2023

Return to TAC by: 6/30/2023

Please initial and complete each section confirming your group's benefits and fill out the contribution schedule according to your group's funding levels. Fax to 1-512-481-8481 or email to haileyg@county.org.

For any plan or funding changes other than those listed below, please contact Hailey Gajewski at 1-800-456-5974.

MEDICAL

Medical: Plan 300-G \$25 Copay, \$300 Ded, 90%, \$1800 OOP Max

RX Plan: Option 2A-G \$10/25/40, \$0 Ded

Your % rate increase is: 5.70%

Your payroll deductions for medical benefits are:

Pre Tax

Tier	Current Rates	New Rates Effective 10/1/2023	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$880.22	\$930.38	\$ 930.38	\$ -	\$ 930.38
Employee + Child	\$1,138.00	\$1,202.86	\$ 930.38	\$ 272.48	\$ 1202.86
Employee + Child(ren)	\$1,412.66	\$1,493.18	\$ 930.38	\$ 562.80	\$ 1493.18
Employee + Spouse	\$1,737.90	\$1,836.96	\$ 930.38	\$ 906.58	\$ 1836.96
Employee + Family	\$2,210.60	\$2,336.60	\$ 930.38	\$ 1406.22	\$ 2336.60

TP Initial to accept Medical Plan and New Rates.

DENTAL

Dental: Plan II w/Ortho - 100% Prevent., \$50 Ded, 80% Basic, 50% Major

Your % rate increase is: -3.00%

Your payroll deductions for dental benefits are: Pre Tax

Tier	Current Rates	New Rates Effective 10/1/2023	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$26.46	\$25.66	\$ 25.66	\$ -	\$ 25.66
Employee + Family	\$76.46	\$74.16	\$ 25.66	\$ 48.50	\$ 74.16

TP Initial to accept Dental Plan and New Rates.

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VISION

Vision: Vision Value Plan

Your % rate increase is: -26.00%

Your payroll deductions for vision benefits are: Pre Tax

Tier	Current Rates	New Rates Effective 10/1/2023	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$6.20	\$4.58	\$ -	\$ 4.58	\$ 4.58
Employee + Child(ren)	\$12.44	\$9.18	\$ -	\$ 9.18	\$ 9.18
Employee + Spouse	\$11.80	\$8.72	\$ -	\$ 8.72	\$ 8.72
Employee + Family	\$18.28	\$13.52	\$ -	\$ 13.52	\$ 13.52

TP Initial to accept Vision Plan and New Rates.

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LIFE - BASIC

Basic Life Products:
(Rates are per thousand)

Coverage Volume per Employee: 1 x Ann Salary

	Current Rates	New Rates Effective 10/1/2023	Amount Employer Pays	Amount Employee/ Retiree Pays (if applicable)
Basic Term Life	\$0.233	\$0.233	100%	0%
Basic AD&D	\$0.030	\$0.030	100%	0%

TP Initial to accept New Basic Life Rates.

LIFE - VOLUNTARY

Voluntary Life Products:
(Rates are per thousand)

Coverage Volume per Retiree: \$10,000

	Current Rates	New Rates Effective 10/1/2023	Amount Employer Pays	Amount Employee/ Retiree Pays (if applicable)
Voluntary Retiree Life	\$0.216	\$0.216	0%	100%

* Please see attachment for detail listing of Voluntary Life product rates.

TP Initial to accept New Voluntary Life Rates.

RETIREE

Please circle one for each benefit that applies.

Your group allows retiree coverage for:

Medical	<input checked="" type="checkbox"/> Pre 65	<input type="checkbox"/> Post 65
Dental	<input checked="" type="checkbox"/> Pre 65	<input checked="" type="checkbox"/> Post 65
Vision	<input checked="" type="checkbox"/> Pre 65	<input checked="" type="checkbox"/> Post 65
Voluntary Retiree Life	<input checked="" type="checkbox"/> Pre 65	<input checked="" type="checkbox"/> Post 65

TP Initial to confirm.

WAITING PERIOD

Waiting period applies to all benefits.

Employees

90 days - Day following waiting period

Elected Officials

90 days - Day following waiting period

TP Initial to confirm.

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COBRA ADMINISTRATION

Please indicate how your group manages COBRA administration:

- County/Group processes COBRA on OASYS
**County/Group is responsible for fulfilling COBRA notification process and requirements.*
- BCBS COBRA Department processes COBRA
**BCBS COBRA Department administers via COBRA contract with the County/Group*
- County/Group processes TAC HEBP Continuation of Coverage on OASys (< 20 employees)
**County/Group is responsible for fulfilling notification process and requirements*

TP Initial to confirm COBRA Administration.

PLAN INFORMATION

Broker or Consultant Information

Please confirm your broker or consultant's name, if applicable:

Agency Name	_____
Agency Address	_____
Number and Street	_____
City	_____
State	_____
Zip	_____
Broker	_____
Representative or	_____
Consultant's Name	_____
Contact Phone	_____
Number	_____
Contact Email	_____
Address	_____

TP Initial to confirm Broker or Consultant information

- Please update broker or consultant's information.
- If applicable, broker commissions are included in rates listed on page 1.
- Retirees pay the same premium as active employees regardless of age for medical and dental.
- Rates based upon current benefits and enrollment. A substantial change in enrollment (10% over 30 days or 30% over 90 days) may result in a change in rates.

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**TAC HEBP Member Contact Designation
Colorado County**

CONTRACTING AUTHORITY

As specified in the Interlocal Participation Agreement, each Member Group hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that TAC HEBP shall NOT be required to contact or provide notices to ANY OTHER person. Further, any notice to, or agreement by, a Member Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Member. Each Member Group reserves the right to change its Contracting Authority from time to time by giving written notice to TAC HEBP.

Please list changes and/or corrections below.

Name/Title Ty Prause/County Judge

Address 400 Spring Street
Columbus, 78934-2460

Phone 979-732-2604

Fax

Email ty.prause@co.colorado.tx.us

BILLING CONTACT

Responsible for receiving all invoices relating to HEBP products and services.

Please list changes and/or corrections below.

Name/Title Ms. Cheri Tello/HR Director

Address 318 Spring Street, Suite 104
Columbus, TX 78934

Phone 979-500-4480

Fax 979-732-2924

Email cheri.tello@co.colorado.tx.us

HIPAA Secured Fax

COUNTY REPRESENTATIVE

HEBP's main contact for daily matters pertaining to the health benefits.

Please list changes and/or corrections below.

Name/Title Michelle Lowrance/County Auditor

Address 318 Spring Street, Suite 104
Columbus, TX 78934

Phone 979-732-2791

Fax 979-732-2924

Email michelle.lowrance@co.colorado.tx.us

Signature of County Judge or Contracting Authority

Date: 6-26-23

Please PRINT Name and Title

The Texas Association of Counties would like to thank you for your membership in the only all county-owned and county directed Health and Employee Benefits Pool in Texas.

**MINUTES OF THE COLORADO COUNTY
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2023 - 2024 Alternate Plan Proposal

Group: 48326 - Colorado County

Effective Date: 10/01/2023

	Current Plan Year	Renewal Rates	Option 1	Option 2
Plan:	300-G	300-G	300-G2	800-NG
Option:	RX-2A-G	RX-2A-G	RX-2A-G2	RX-2A-NG
Rates				
Employee Only	\$880.22	\$930.38	\$923.74	\$891.44
Employee + Child	\$1,138.00	\$1,202.86	\$1,194.24	\$1,152.34
Employee + Child(ren)	\$1,412.66	\$1,493.18	\$1,482.46	\$1,430.34
Employee + Spouse	\$1,737.90	\$1,836.96	\$1,823.76	\$1,759.52
Employee + Family	\$2,210.60	\$2,336.60	\$2,319.78	\$2,237.94
Medical Plan				
Deductible In/Out Network	\$300/600	\$300/600	\$340/680	\$500/750
Co-Insurance % In/Out	90/70	90/70	90/70	80/60
Co-Insurance Maximum	\$1800/4200	\$1800/4200	\$2050/4800	\$2500/5000
Office Visit	\$25	\$25	\$25	\$25
Specialist Visit				
Emergency Room Hospital	\$90	\$90	\$100	\$100
Prescription Plan				
Prescription Card Co-Pay	10/25/40	10/25/40	10/25/45	5/20/35
Deductible	\$0	\$0	\$0	\$0

Proposal rates are based on the following information:

- Rates based upon current benefits and enrollment. A substantial change in enrollment (10% over 30 days or 30% over 90 days) may result in a change in rates.
- Rates are based on a minimum employer contribution of 100% of the employee only rate or current funding level.
- Retirees pay the same premium as active employees regardless of age for medical and dental.
- Form must be received by 6/30/2023 in order to avoid a delay in implementation of benefits and/or late processing fees.

Please indicate the selected plan here 300-G RX-2A-G
 Fax the signed document to 1-512-481-8481.

Signature [Signature] Date 6-26-23
 48326 - Colorado County, 2024, Alternate Plan Proposal

**MINUTES OF THE COLORADO COUNTY
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TEXAS ASSOCIATION OF COUNTIES
HEALTH AND EMPLOYEE BENEFITS PROGRAM

HEALTHY COUNTY WELLNESS CONTACT DESIGNATION
Colorado County

WELLNESS COORDINATOR

The Wellness Coordinator is the primary contact regarding the Healthy County wellness program. The wellness coordinator is responsible for administrating Healthy County components and informing employees of all wellness resources available.

Current Wellness Coordinator
Name: Ms. Cheri Tello

Please list changes and/or corrections:

Title: Human Resources Director

Address: 318 Spring St Ste 111
Columbus, TX 78934

Email: cheri.tello@co.colorado.tx.us

Phone Number: (979) 500-4480

Fax Number:

WELLNESS SPONSOR

The Wellness Sponsor is responsible for supporting the coordinator in administrating Healthy County components and encouraging county employees to access all Healthy County wellness resources available. An elected official in this role is preferred to illustrate management support for wellness.

Current Wellness Sponsor
Name: Hon. Darrell D. Gertson

Please list changes and/or corrections:

Title: Commissioner

Address: 310 S McCarty Ave
Eagle Lake, TX 77434-3108

Email: Darrell.Gertson@co.colorado.tx.us

Phone Number: (979) 234-2633

Fax Number:

*+ Ty Prause
City Judge*

Kimberly Menke
County Clerk
318 Spring St., Suite 103
Columbus, TX 78934
Kimberly.menke@co.colorado.tx.us
979-732-2155
979-732-8852

Contracting Authority Signature:

Date: *6-26-23*

[Signature]
Ty Prause
[Signature] Darrell Gertson

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**TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL**

Vision Benefit Plan Election

Group Name: Colorado County Group Number: 48326 AD: 10/1/2023

Your group is currently enrolled in the Vision Value Plan. If you would like to make changes to your vision plan, please select one of the plans below to offer for the upcoming plan year and complete the contribution schedule according to your group's funding levels. Email the completed election form to your Employee Benefits Specialist or fax to (512) 481-8481, no later than 6/28/2023. Email or call your Employee Benefit Specialist at 1-800-456-5974 with any questions.

VISION PLAN (Select One)		
<input type="checkbox"/> Vision Premium Plan Frequency: 12/12/12 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 12 months, \$0 Copay, \$180 Allowance, 20% off balance over \$180 Exam with Dilation: \$0 Copay	<input checked="" type="checkbox"/> Vision Value Plan (Current Plan) Frequency: 12/12/24 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 24 months, \$0 Copay, \$130 Allowance, 20% off balance over \$130 Exam with Dilation: \$10 Copay	<input type="checkbox"/> Vision Base Plan Frequency: 12/12/24 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 24 months, \$0 Copay, \$100 Allowance, 20% off balance over \$100 Exam with Dilation: \$10 Copay
Your payroll deductions for vision benefits are: <input checked="" type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
Are retirees allowed on the vision plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>if yes,</i> <input checked="" type="checkbox"/> Pre-65 <input checked="" type="checkbox"/> Post-65		
Does your group have a broker or consultant? Broker: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Consultant: <input type="checkbox"/> Yes <input type="checkbox"/> No		
Broker/consultant's name, if applicable: _____ Broker Comm.: _____		

Tier	Monthly Rates*	Amount Employer Pays	Amount Employee Pays	Amount Retiree Pays
Employee Only	4.58	\$ —	\$ 4.58	\$ 4.58
Employee + Child(ren)	9.18	\$ —	\$ 9.18	\$ 9.18
Employee + Spouse	8.72	\$ —	\$ 8.72	\$ 8.72
Employee + Family	13.52	\$ —	\$ 13.52	\$ 13.52

*Note: Rates shown do not include a broker commission unless specified above.

Signature (County Judge or Contracting Authority)

6-26-23
Date

Ty Prause, Cty. Judge
Print Name and Title

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TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

Renewal Packet contents: (click on item to go to that page)

Renewal Checklist

Renewal Calendar

Plan Year 2024 Benefit Updates

New Vision plan options for PY2024

New vendor partner for Life/STD/LTD products - BCBSTX

New vendor partner for Healthy County Wellness - WebMD

WEX Cafeteria Plan Administration services

Affordable Care Act update memo for 2023-24

Employee Self-Service for Open Enrollment instructions

Alternate Plan Selection and Online RNBC completion instructions

TAC HEBP Territory Map and Contacts

Grandfathered Plan FAQ

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**TEXAS ASSOCIATION *of* COUNTIES
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Plan Year 2024 Renewal Checklist

To renew your TAC HEBP medical and prescription drug, dental, life, and/or vision benefits, please refer to the enclosed calendar and the procedures listed below:

- 1.) **Print the Renewal Notice and Benefit Confirmation (RNBC) form with alternate plan options if applicable**, and other relevant documents from this Renewal Packet that your commissioners court or governing board may wish to review.
- 2.) **Have your commissioners court or governing board approve the renewal plan and rates.** If you are interested in an alternate plan, or making changes to your current benefits, please call your Employee Benefits Consultant at (800) 456-5974.
- 3.) **In OASys, complete the RNBC form, including alternate option selection if applicable.** Instructions are included in this Renewal Packet. Be sure to review all pages, and fill in contribution amounts for each health and dental plan.
- 4.) **Print the completed RNBC form** and have your county judge or contracting authority initial and sign in the indicated spaces.
- 5.) **Review your Wellness Contact Designation and Healthy County CSI Election forms.** Make any needed changes to forms and have your county judge or contracting authority initial and sign in the indicated spaces.
- 6.) **Return the signed Renewal Notice & Benefit Confirmation, Wellness Contact Designation, and CSI Election forms.** Please email or fax the signed forms to your Employee Benefits Specialist at (512) 481-8481, no later than **June 28, 2023**.

NOTE: Returning your RNBC past the due date will result in a delay in implementing your Plan Year 2024 renewal, including employee open enrollment changes. Additional costs for late implementation may be charged to you.

Please make copies of all documents for your records.

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Plan Year 2024 Benefit Updates



Life, Short- and Long-Term Disability, Vision and Dental Insurance

Effective October 1, 2023, Blue Cross and Blue Shield of Texas (BCBSTX) will be the vendor partner providing life and disability benefits, in addition to the vision and dental benefits they already provide, for the Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP).

When combined with TAC HEBP's medical coverage, this suite of ancillary benefits—life, short- and long-term disability, vision, and dental insurance—provides a comprehensive approach to achieving improved health, wellness, financial security, and peace of mind.

GROUP TERM LIFE + AD&D

- Resources for Beneficiaries
- Travel Resources
- Integrated LTD claim management / life waiver of premium
- Partial disbursement within 48 hours w/no death certificate

SHORT-TERM DISABILITY

- Online claim intake for all group sizes
- My Benefits: online self-service tool

LONG-TERM DISABILITY

- Employee Assistance Services
- Integrated STD / LTD claim management
- My Benefits: online self-service tool
- Vocational rehabilitation services

VISION AND DENTAL COVERAGE ENHANCEMENTS - EFFECTIVE OCTOBER 1, 2023

VISION ENHANCEMENTS

- Three plan options: base, value, or premium
- Increased network size – EyeMed network now includes Walmart vision centers
- Diabetic eye care benefit
- Vision wellness program
- Online provider search & out-of-pocket cost estimator
- 40% off second pair of prescription glasses
- Frames and contacts are available in same frequency period

DENTAL ENHANCEMENTS

- Preventive and diagnostic services will NOT apply to the annual benefit maximum, enabling members to stretch their dental benefits further than before
- Adult orthodontia coverage on all plans that offer orthodontia coverage (includes employees and spouses with no age limitation)
- Implants covered on all plans, providing an additional option to replace a missing tooth
- Occlusal Guards covered on all plans, providing a solution for clenching/grinding issues

HEALTHY COUNTY WELLNESS PLATFORM CHANGE

Effective October 1, 2023, WebMD will be the vendor partner providing wellness resources, fitness tracking, and wellness program reporting. For groups with current County-Specific Incentive (CSI) programs, the Sonic Boom platform will extend through the end of your incentive earning period.



To learn more about TAC HEBP Dental, Life, Disability, and Vision plans, contact your Employee Benefits Consultant. To learn more about the new Healthy County wellness platform, contact your Wellness Consultant (find your consultant here: [TAC HEBP Account Team](#))

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**TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL**



BlueCross BlueShield of Texas

VISION PLAN HIGHLIGHTS* and RATES - Plan Year 2024

	Premium Plan	Value Plan (matches current plan)	Base Plan
Frequency			
Examination	Once every 12 months	Once every 12 months	Once every 12 months
Lenses or contact lenses	Once every 12 months	Once every 12 months	Once every 12 months
Frames	Once every 12 months	Once every 24 months	Once every 24 months
Vision Care Services - In-Network Member Cost			
Exam with dilation as necessary	\$0 copay	\$10 copay	\$10 copay
Contact lens fit and follow-up	Up to \$40 for standard; 10% off retail price for premium		
Frames			
Any available frame at provider location	\$0 copay, \$180 allowance, 20% off balance over \$180	\$0 copay, \$130 allowance, 20% off balance over \$130	\$0 copay, \$100 allowance, 20% off balance over \$100
Standard Lenses			
Single vision	\$10 copay	\$15 copay	\$25 copay
Bifocal / Trifocal / Lenticular	\$10 copay	\$15 copay	\$25 copay
Standard progressive lens	\$65 copay	\$70 copay	\$80 copay
Lens Options			
Tint (solid and gradient)		\$15	
Scratch resistant coating		\$0	
Ultraviolet coating		\$15	
Polycarbonate lenses		\$0 kids; \$40 adults	
High index or Polarized lenses		20% off retail	
Contact Lenses (in lieu of spectacle lenses)			
Conventional	\$0 copay, \$180 allowance, 15% off balance over \$180	\$0 copay, \$130 allowance, 15% off balance over \$130	\$0 copay, \$100 allowance, 15% off balance over \$100
Disposable	\$0 copay, \$180 allowance, plus balance over \$180	\$0 copay, \$130 allowance, plus balance over \$130	\$0 copay, \$100 allowance, plus balance over \$100
Other			
Laser vision correction	15% off retail price or 5% off promotional price		
Additional pairs benefit	40% off purchase of complete pair of eyeglasses and a 15% off conventional contact lenses once the funded benefit has been used		
Amplifon hearing discount	40% off hearing exams and low price guarantee on discounted hearing aids		

**This is a summary of the most commonly used vision benefits. Ask your TAC Employee Benefits Consultant for more coverage details.*

Monthly Premium			
Employee	\$7.86	\$4.58	\$3.36
Employee + spouse	\$14.98	\$8.72	\$7.56
Employee + child(ren)	\$15.78	\$9.18	\$7.94
Employee + family	\$23.22	\$13.52	\$11.70



**INDEPENDENT
PROVIDER
NETWORK**



LENSCRAFTERS



**Most
large retailer
Vision Centers**

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**TEXAS ASSOCIATION *of* COUNTIES
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Vision Benefit Plan Election

Group Name: _____ Group Number: _____ AD: _____

Your group is currently enrolled in the Vision Value Plan. If you would like to make changes to your vision plan, please select one of the plans below to offer for the upcoming plan year and complete the contribution schedule according to your group's funding levels. Email the completed election form to your Employee Benefits Specialist or fax to (512) 481-8481, no later than 6/28/2023. Email or call your Employee Benefit Specialist at 1-800-456-5974 with any questions.

VISION PLAN (Select One)		
<input type="checkbox"/> Vision Premium Plan Frequency: 12/12/12 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 12 months, \$0 Copay, \$180 Allowance, 20% off balance over \$180 Exam with Dilation: \$0 Copay	<input type="checkbox"/> Vision Value Plan (Current Plan) Frequency: 12/12/24 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 24 months, \$0 Copay, \$130 Allowance, 20% off balance over \$130 Exam with Dilation: \$10 Copay	<input type="checkbox"/> Vision Base Plan Frequency: 12/12/24 Examination: 1 every 12 months Lenses or Contact Lenses: 1 every 12 months Frames: 1 every 24 months, \$0 Copay, \$100 Allowance, 20% off balance over \$100 Exam with Dilation: \$10 Copay
Your payroll deductions for vision benefits are:		<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax
Are retirees allowed on the vision plan?		<input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes,</i> <input type="checkbox"/> Pre-65 <input type="checkbox"/> Post-65
Does your group have a broker or consultant?		Broker: <input type="checkbox"/> Yes <input type="checkbox"/> No Consultant: <input type="checkbox"/> Yes <input type="checkbox"/> No
Broker/consultant's name, if applicable:		Broker Comm.:

Tier	Monthly Rates*	Amount Employer Pays	Amount Employee Pays	Amount Retiree Pays
Employee Only		\$	\$	\$
Employee + Child(ren)		\$	\$	\$
Employee + Spouse		\$	\$	\$
Employee + Family		\$	\$	\$

*Note: Rates shown do not include a broker commission unless specified above.

Signature (County Judge or Contracting Authority)

Date

Print Name and Title

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TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL



BlueCross BlueShield of Texas

TAC HEBP partnered with Blue Cross and Blue Shield of Texas brings employees Life, Short-Term and Long-Term Disability benefits that deliver more.

GROUP TERM LIFE / AD&D

- Employer-paid Basic Term Life fixed amount or salary-based benefit
- Employee-paid voluntary life and AD&D options for self and dependents
- Integrated LTD claim management /life waiver of premium

SHORT-TERM DISABILITY

- Online claim intake for all group sizes
- My Benefits: online self-service tool

LONG-TERM DISABILITY

- Employee Assistance Services
- Integrated STD / LTD claim management
- My Benefits: online self-service tool
- Vocational rehabilitation services

Life Insurance value added services included at no additional cost:

Beneficiary Resource Services™

Benefits Beyond a Check

When a loved one dies, families often face complex issues ranging from estate planning, legal questions, funeral planning and coping with grief and financial uncertainties. That's why we offer Beneficiary Resource Services, a program that combines family wellness and security at the most difficult of times. Services include grief and financial counseling, funeral planning, legal support and online will preparation. Beneficiary Resource Services is provided by Morneau Shepell.

Travel Resource Services™

Our Travel Resource Services provider, Assist America, offers around-the-clock emergency and information services that can help you access emergency assistance when you are traveling 100 or more miles away from home.

Medical Emergency Assistance

- Medical referral
- Medical monitoring
- Emergency medical evacuation
- Foreign hospital admission assistance
- Medical repatriation
- Prescription assistance

Travel Emergency Assistance

- Compassionate visit
- Care of minor children
- Evacuation transport for a family member
- Return of mortal remains
- Other services include:
 - Return of vehicle
 - Legal & interpreter referrals
 - Pre-trip information

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NEW HEALTHY COUNTY WELLNESS PLATFORM FOR PLAN YEAR 2024

A PERSONALIZED WELL-BEING PLATFORM

WebMD ONE

WebMD ONE is the most empowering well-being platform. With a thoughtful and personal approach to connecting individuals with the best solutions for their needs, WebMD ONE helps to inspire well-being in everyone—all while helping organizations exceed their business objectives.



WebMD ONE helps organizations:

- Create and maintain a culture of well-being.
- Increase engagement.
- Address whole-person well-being.
- Empower people to live happy, healthy lives.
- Offer strategic, relevant solutions for everyone.



WebMD ONE helps individuals:

- Begin or continue their personal journey toward well-being.
- Understand their current health status and areas to improve.
- Create daily habits that lead to long-term behavior change.
- Connect with peers who are working toward the same goals.
- Find and access the tools, resources and benefits their organization offers.

Explore the wellness services and solutions available within this easy-to-use platform.

Well-Being Solutions

Digital Coaching • Wellness Challenges • Financial Wellness • Stress & Resilience • Health Content & Videos • Personal Health Record • Health Assessment • Community

Engagement Services

Communication Services • Biometric Screenings • Health Coaching • Dedicated Well-Being Services • Rewards & Incentives

Program Success Solutions

Integration Capabilities • Segmentation Expertise • Reporting & Analytics • Well-Being Program Evaluations



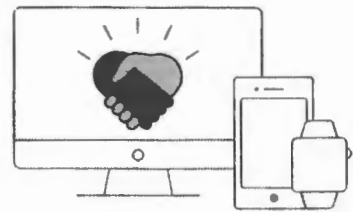
TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL



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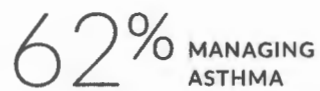
There's so much WebMD ONE can support.

It even integrates with your other partners and internal resources to make finding and using all your offerings easy. And, each solution can be targeted to specific segments of your population to provide even more personalized well-being experiences.



Well-Being That Works

Participants improved:



The instant reward of seeing the progress or completion is motivating. It's also quick and easy to log in and check tasks off, which makes it more likely that I will do it."

PARTICIPANT



The greatest opportunity with WebMD ONE was to incorporate our other programs beyond wellness—stewardship, sustainability, diversity and inclusion, and learning and engagement. It was important to us to incorporate all of these programs into one for holistic well-being."

CLIENT



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Section 125 benefits administration with WEX

The Power of One

The administration of your cafeteria plan, including Section 125 Plan Document/ SPD for pre-tax premiums, health savings accounts (HSAs), flexible spending accounts (FSAs), and health reimbursement arrangements (HRAs) is even easier when you choose WEX as your one partner for all of these plans.



Benefits for you - the employer

-  Money saved through bundled pricing.
-  Time saved by working in one technology platform, LEAP.
-  One partner with flexible support options for all of your service needs.
-  Simplified exchange of data by using one file for all benefits.
-  Easier implementation, renewal and open enrollment by working with one trusted partner.
-  Less risk sending your employees' personal information to one partner.
-  Experienced oversight and guidance to ensure compliance when your benefits are viewed holistically.
-  Reporting and analytics for all your plans in one place.

90%

Of our clients choose us because they're looking for a better service experience for themselves and their employees.

4.65 of 5

The rating our clients gave our single-source employee benefits administration hub.

94%

Of our clients continue to partner with us during renewal because of the experience and support we provide them and their employees.

Benefits for employees



Avoid confusion and easily spend funds with one, smart debit card for all benefits. Or pay on mobile through Apple Pay or Samsung Pay.



Consistent experience whether on mobile or online for all their benefits.



One source for all questions, including options such as phone, email, chat, and a 24/7 knowledgebase.



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

Simplifying benefits
for everyone.

WEX

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**TEXAS ASSOCIATION *of* COUNTIES
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Affordable Care Act (ACA) Update for 2023 – 24 Plan Year

ACA Related Legislation

As of the date of this printing, ACA regulations and requirements remain in effect. TAC HEBP continues to monitor legislative efforts to modify the ACA, and will provide education and guidance to our Pool members if and when changes affecting your plans and/or reporting requirements are forthcoming. We utilize outside sources as well as TAC staff to monitor and analyze this issue. The guidance in this document is based on the law as it currently exists. However, the update should not be regarded as legal advice. We encourage you to check with your county attorney for a thorough discussion of statutory interpretation issues.

Large Employer Coverage Mandates

Effective for plan years beginning on or after Jan. 1, 2016, employers with 50 or more full time equivalent employees must offer health coverage to at least 95% of employees who work an average of 30 hours per week or more. The coverage must meet minimum value (pay at least 60 percent of covered costs; all TAC plans comply with this requirement) and be considered affordable (employer cannot collect more than 9.61% of employee's W-2 Box 1 income for self-only coverage).

Measurement Periods

Employers should have defined a standard measurement period of between 3 and 12 months for tracking the hours of part-time and variable-hour employees. For plan years beginning on or after January 1, 2015, employees who work on average 30 hours per week or more during the preceding measurement period must be offered health coverage. The employee must be offered coverage for a period of time equal to or greater than the length of the measurement period but not less than 6 months. Coverage will start after a standard administrative period of not more than 90 days.

ACA Fees

ACA fees for this plan year are as follows: The Patient-Centered Outcomes Research Institute (PCORI) fee is to help fund research relating to patient-centered outcomes and evaluating risks and benefits of medical treatments, services, etc. This fee was originally set to end after 2019, but has been reinstated. For 2022, the fee was \$3.00 per member per year, payable in July, 2023.

For the 2023-24 plan year, the HEBP Board of Directors has elected to pay these fees on behalf of all Pool members.

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ACA Reporting

2023 is the 9th year of reporting requirements under the ACA. In January 2024*, all employers with 50 or more full time equivalent employees must provide a form 1095C to every employee or former employee who worked full time for any month during calendar year 2022. (Full time for ACA purposes is working 30 hours per week on average over the course of the employer's measurement period.) NOTE: The IRS now requires employers who file more than ten (10) 1095C forms to file them electronically (prior to 2023 the threshold was 250 returns).

** Historically, each year the IRS has extended this deadline to the end of February.*

A copy of these forms must be provided to the IRS along with an informational transmittal form (1094C). The purpose of this reporting is to allow the IRS to determine whether the employer has satisfied the ACA Employer Mandate, and to determine whether employees and their dependents were eligible for subsidies when purchasing coverage through the Federal Exchange.

TAC HEBP will continue offering ARTS (Affordable Care Act Reporting and Tracking Service) to counties and districts who utilize our health plans at no charge, which will enable them to produce the necessary forms. In addition to producing the required forms and filing them with the IRS, ARTS will also track lookback measurement periods and perform affordability testing when applicable.

Your employees and any covered retiree or COBRA participant may also be issued a form 1095B from TAC HEBP. The 1095B provides proof of individual coverage for employees and their enrolled dependents. Although penalties were eliminated for the ACA Individual Mandate as of 1/1/2019, the IRS has not eliminated the requirement for producing and filing these forms. Forms for calendar year 2023 will be available **upon request only** in February 2024. The forms will be filed with the IRS as required.

Limits on Cost-sharing and Combined maximum out-of-pocket

Effective for plan years beginning on or after Jan. 1, 2014, **non-grandfathered** health plans are subject to limits on cost-sharing or out-of-pocket costs. For 2023-2024, out-of-pocket expenses may not exceed \$9,100 for self-only coverage and \$18,200 for family coverage. Out-of-pocket costs which apply to these limits include medical plan co-payments, deductibles, and co-insurance AND prescription co-payments and deductibles.

Updated May 2023

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OPEN ENROLLMENT MADE EASIER!

MYBENEFITS.COUNTY.ORG

With the TAC HEBP Employee Self-Service (ESS) Portal...

Employees can make their Open Enrollment elections online during the annual open enrollment period.

Changes are posted to OASys in real time.

OASys will produce a weekly report for admin users with all changes that have been entered by employees.

Customize the ESS Portal for your county/district!

TAC HEBP can add links to your other benefit providers on the portal, so employees can use the ESS to access information about all the benefits available to them.

TAC HEBP can help you promote MyBenefits.County.Org to employees with promotional materials, email blasts, and how-to instructions.

Employees can make address and phone number changes online throughout the year.

Employees who do not have election changes for the new plan year can let their elections automatically roll over.

Employees can also access:

- Resource Guides
- Benefit Booklets
- Confirmation Statements
- Medical, Prescription, Dental*, Vision*, & Life* Benefits
- TCDRS
- Healthy County
- Employee Assistance Program*
- And so much more!

The ESS Portal has enhanced sign-on security with multi-factor authentication. This requires members to register with an email address or cell phone number. Once registered, this information will be saved to their OASys record.



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EMPLOYEE SELF-SERVICE (ESS) PORTAL FAQs

MYBENEFITS.COUNTY.ORG

Employees are not required to use the ESS Portal to enter their open enrollment elections. It is up to the county to decide how they would like to track employee's benefit elections at open enrollment.

If your county/district does not want to allow employees to make open enrollment elections on the ESS Portal, please contact your TAC Employee Benefits Specialist to request that the feature is turned off.

The ESS Portal is the same portal located at mybenefits.county.org that we've used for several years. Employees can directly access BCBSTX and Navitus with additional links to Healthy County, TCDRS, etc.

TAC values every member, and respects their privacy. Personal contact information is important to us and our claims administrators (BCBSTX and Navitus) so members can be reached about their benefits. TAC will not sell or share email addresses with any other entity.

Employees who do not have (or do not want to provide) an email address are encouraged to set up a free email account (Gmail, Yahoo, etc.) just for this purpose. They never have to access the account again if they do not want to.



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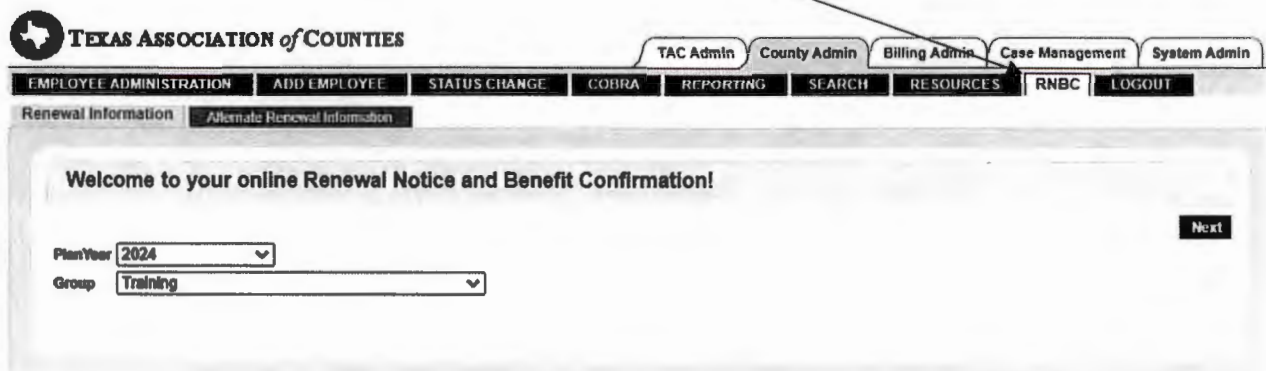
**RENEWAL NOTICE AND BENEFIT CONFIRMATION (RNBC)
ALTERNATE PLAN SELECTION and
ONLINE COMPLETION INSTRUCTIONS**

Thank you for using OASys to view alternate plan options and completing your
Renewal Notice and Benefit Confirmation (RNBC) *online and on time!*

**NOTE: If you do not want to view alternate renewal plans,
please skip to Section III on page 4 of this document.**

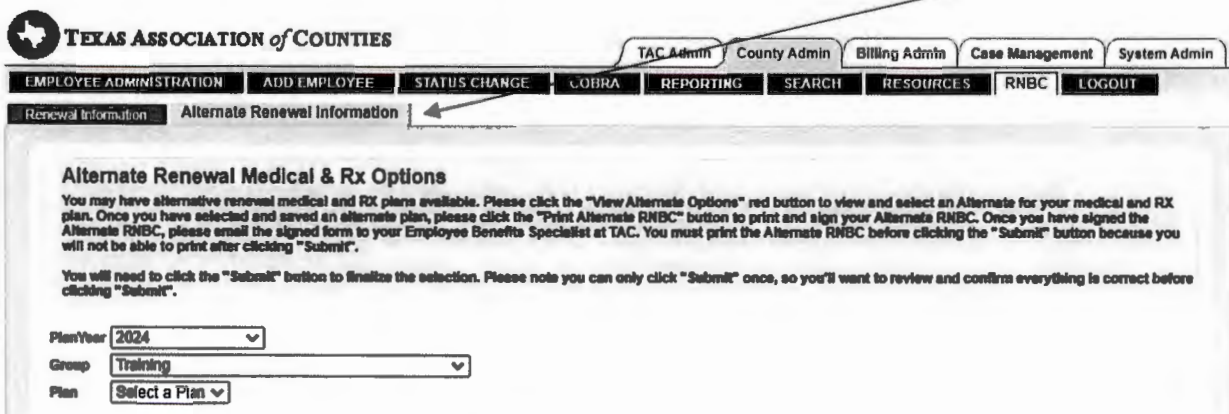
**I. To view alternate renewal Medical and Rx Options
(Alternate RNBC)**

Log onto OASys and click on the RNBC tab.



The screenshot shows the OASys interface. At the top, there is a navigation bar with tabs for 'TAC Admin', 'County Admin', 'Billing Admin', 'Case Management', and 'System Admin'. Below this is a secondary navigation bar with tabs for 'EMPLOYEE ADMINISTRATION', 'ADD EMPLOYEE', 'STATUS CHANGE', 'COBRA', 'REPORTING', 'SEARCH', 'RESOURCES', 'RNBC', and 'LOGOUT'. The 'RNBC' tab is highlighted. Below the navigation bar, there are two tabs: 'Renewal Information' and 'Alternate Renewal Information'. The 'Alternate Renewal Information' tab is selected. The main content area displays a 'Welcome to your online Renewal Notice and Benefit Confirmation!' message. There is a 'Next' button on the right side. Below the message, there are two dropdown menus: 'Plan Year' (set to 2024) and 'Group' (set to Training).

Click the 'Next' button, then click on the 'Alternate Renewal Information' tab.



The screenshot shows the OASys interface. At the top, there is a navigation bar with tabs for 'TAC Admin', 'County Admin', 'Billing Admin', 'Case Management', and 'System Admin'. Below this is a secondary navigation bar with tabs for 'EMPLOYEE ADMINISTRATION', 'ADD EMPLOYEE', 'STATUS CHANGE', 'COBRA', 'REPORTING', 'SEARCH', 'RESOURCES', 'RNBC', and 'LOGOUT'. The 'RNBC' tab is highlighted. Below the navigation bar, there are two tabs: 'Renewal Information' and 'Alternate Renewal Information'. The 'Alternate Renewal Information' tab is selected. The main content area displays the 'Alternate Renewal Medical & Rx Options' section. It includes instructions for selecting an alternate plan and a dropdown menu for 'Plan' (Select a Plan).

Plan Year will default to 2024 (PY2024), and you will see your Group's name. Use the dropdown menu for 'Plan' to select a plan, then click the red "View Alternate Options" button tab on the right side of the window.

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The screen will then populate with a side-by-side comparison of highlights for your Current Plan, your Renewal Plan and up to 3 alternative plans.

NOTE: If no Alternate Options are listed, or if you would like to see different plan options, contact your TAC Employee Benefits Specialist (EBS) for assistance.

TEXAS ASSOCIATION of COUNTIES

TAC Admin County Admin Billing Admin Case Management System Admin

EMPLOYEE ADMINISTRATION ADD EMPLOYEE STATUS CHANGE COBRA REPORTING SEARCH RESOURCES RNBC LOGOUT

Renewal Information
Alternate Renewal Information

Alternate Renewal Medical & Rx Options

You may have alternative renewal medical and RX plans available. Please click the "View Alternate Options" red button to view and select an Alternate for your medical and RX plan. Once you have selected and saved an alternate plan, please click the "Print Alternate RNBC" button to print and sign your Alternate RNBC. Once you have signed the Alternate RNBC, please email the signed form to your Employee Benefits Specialist at TAC. You must print the Alternate RNBC before clicking the "Submit" button because you will not be able to print after clicking "Submit".

You will need to click the "Submit" button to finalize the selection. Please note you can only click "Submit" once, so you'll want to review and confirm everything is correct before clicking "Submit".

Print Alternate RNBC Submit

PlanYear: 2024

Group: Training

Plan: Plan 700

MEDICAL & RX OPTIONS					
Benefit	Current Plan	Renewal Plan	Alternate Option 1	Alternate Option 2	Alternate Option 3
Medical	700	700	700-G2	1100-NG	
RX	RX-3A	RX-3A	RX-3A-G2	RX-3A-NG	
MEDICAL & RX RATES					
Tier	Current Rates	Renewal Rates	Alternate Option 1	Alternate Option 2	Alternate Option 3
Employee Only	\$554.58	\$554.58	\$537.76	\$523.72	
Employee + Child(ren)	\$862.80	\$862.80	\$836.44	\$814.44	
Employee + Spouse	\$1,162.50	\$1,162.50	\$1,126.88	\$1,097.14	
Employee + Family	\$1,471.74	\$1,471.74	\$1,426.56	\$1,388.84	
Medical Plan					
Plan Benefits	Current Plan	Renewal Plan	Alternate Option 1	Alternate Option 2	Alternate Option 3
Deductible In/Out Network	\$500/750	\$500/750	\$680/1020	\$750/1000	
Co-Insurance % In/Out	90/70	90/70	90/70	80/60	
Co-Insurance Maximum	\$2000/4000	\$2000/4000	\$2750/3500	\$3000/6000	
Office Visit	\$25	\$25	\$30	\$25	
Emergency Room Hospital	\$90	\$90	\$100	\$150	
Specialist Visit					
Prescription Plan					
Plan Benefits	Current Plan	Renewal Plan	Alternate Option 1	Alternate Option 2	Alternate Option 3
Prescription Card Co-Pay	10/20/35	10/20/35	15/25/45	10/20/35	
Deductible	\$0	\$0	\$0	\$0	

Please select an alternate plan and choose which plan to replace with the alternate.

Proposal rates are based on the following information:

- Rates based upon current benefits and enrollment. A substantial change in enrollment (10% over 30 days or 30% over 90 days) may result in a change in rates
- Rates are based on a minimum employer contribution of 100% of the employee only rate or current funding level
- Retirees pay the same premium as active employees regardless of age for medical and dental

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You can print the screen by clicking the red "Print Alternate Options" button. This will open another screen in PDF format that you can save to your computer or print on paper for review.

If you request additional Alternate Options from your EBS, they will be updated on this screen. Please note that only 3 Alternate Options will be viewable at one time, so if you are considering more than three, you will need to print the first 3 options before you request more.

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**II. To select an alternate renewal Medical and Rx option
for your plan renewal**

After you have reviewed your Alternate Options and the commissioners court or governing body has approved an Alternate Option as your plan and rates for PY2024, you will need to select the correct plan on the RNBC Alternate Renewal Information tab.

Repeat the steps from Section I to get to the Alternate Renewal Information screen.

Beneath the Prescription Plan information, you will select an alternate option. (You may need to scroll to the bottom of the screen to see this.)

Prescription Plan					
Plan Benefits	Current Plan	Renewal Plan	Alternate Option 1	Alternate Option 2	Alternate Option 3
Prescription Card Co-Pay	10/20/35	10/20/35	15/25/45	10/20/35	
Deductible	\$0	\$0	\$0	\$0	
Please select an alternate plan and choose which plan to replace with the alternate.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Click on the box beneath the Alternate your group has chosen, to place a checkmark in the box. Then click on the green checkmark on the far left.

<input checked="" type="checkbox"/>	Please select an alternate plan and choose which plan to replace with the alternate.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--	--------------------------	-------------------------------------	--------------------------

The screen will refresh, and you will see the Alternate that you have chosen has a faded/greyed out checkmark. Verify this is the correct choice.

<input type="checkbox"/>	Please select an alternate plan and choose which plan to replace with the alternate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--	--------------------------	--------------------------	--------------------------

After you confirm that the correct box is checked, click the red "Print Alternate RNBC" button (close to the top on the right side of the screen). This will allow you to print your newly chosen RNBC either to paper or save it as a PDF.

Once you are certain that you have selected the correct Alternate and printed it, click "Submit" button close to the top on the right side of the screen. NOTE: you cannot print the Alternate RNBC after clicking the Submit button.

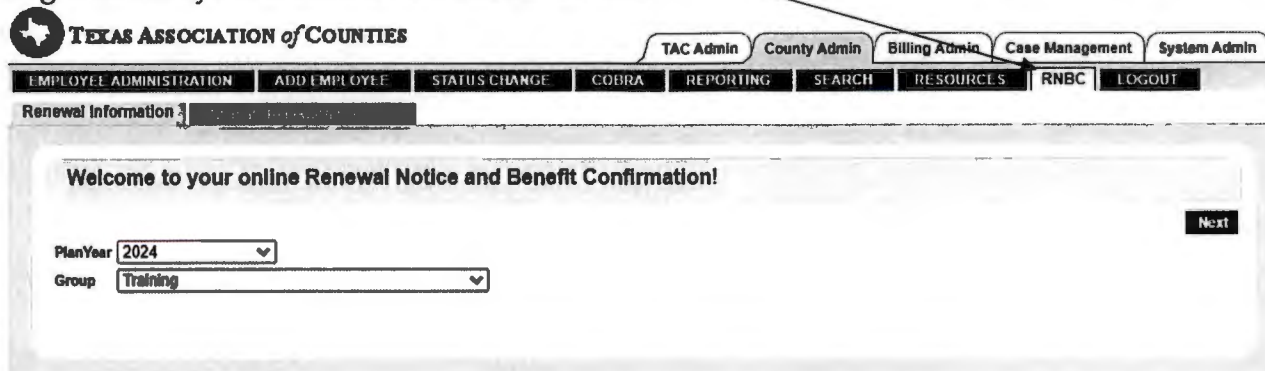
Print Alternate RNBC Submit

Clicking the red "Submit" button has updated your plan choice in OASys, but you will need to finalize your renewal information via the Renewal Information tab to complete the renewal process *online and on time*. Please proceed to Section III.

III. Completing your Plan Year 2024 (PY2024) RNBC online

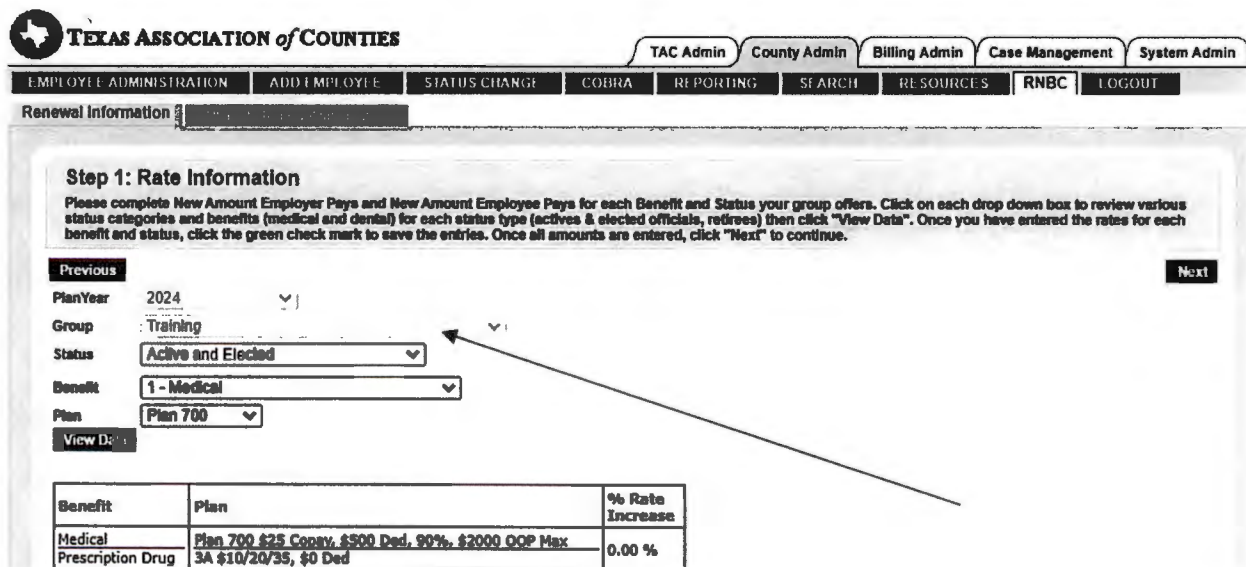
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Log onto OASys and click on the red RNBC tab.



Click the 'Next' button, then click on the 'Renewal Information' tab. Plan Year will default to 2024, and you should see your group's name in the Group box. Click the red "Next" button on the right to begin completing your PY2024 RNBC.

Step 1: Rate Information



- a. Select a Status from the drop-down box. You will need to complete the contribution amounts for each status applicable to your group (Active and Elected, Retiree, COBRA or Continuation of Coverage).
- b. Select a Benefit from the drop down below the Status type. You only need to complete contribution amounts for the Medical and Dental Benefits.
- c. Select a plan from the Plan box. If your group has more than one Medical or Dental plan, you will need to complete the contribution amounts for each Status and Plan.
- d. Once you have made your selections, click on the red "View Data" button and the Rate information for that Status, Benefit and Plan will appear.

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Step 1: Rate Information

Please complete New Amount Employer Pays and New Amount Employee Pays for each Benefit and Status your group offers. Click on each drop down box to review various status categories and benefits (medical and dental) for each status type (actives & elected officials, retirees) then click "View Data". Once you have entered the rates for each benefit and status, click the green check mark to save the entries. Once all amounts are entered, click "Next" to continue.

Previous Next

PlanYear: 2024
 Group: Training
 Status: Active and Elected
 Benefit: 1 - Medical
 Plan: Plan 700
 View Data

Benefit	Plan	% Rate Increase
Medical	Plan 700 \$25 Copay, \$500 Ded, 90%, \$2000 OOP Max	0.00 %
Prescription Drug	3A \$10/20/35, \$0 Ded	

Your payroll deductions for medical benefits are: Pre Tax

	Tier	Current Rates	New Rates Effective 10/1/2023	New Amount Employer Pays	New Amount Employee Pays
<input type="checkbox"/>	Employee Only	\$554.58	\$554.58	\$554.58	\$0.00
<input type="checkbox"/>	Employee + Child(ren)	\$862.80	\$862.80	\$862.80	\$0.00
<input type="checkbox"/>	Employee + Spouse	\$1,162.50	\$1,162.50	\$1,162.50	\$0.00
<input type="checkbox"/>	Employee + Family	\$1,471.74	\$1,471.74	\$1,471.74	\$0.00

e. To update each tier (Employee Only, EE+Children, EE+Spouse, EE+Family), click on the notepad icon next to the push pin. This will open up the 'New Amount Employer Pays' and 'New Amount Employee Pays' boxes so that you can enter your new contributions for PY2024.

Benefit	Plan	% Rate Increase
Medical	Plan 700 \$25 Copay, \$500 Ded, 90%, \$2000 OOP Max	0.00 %
Prescription Drug	3A \$10/20/35, \$0 Ded	

Your payroll deductions for medical benefits are: Pre Tax

	Tier	Current Rates	New Rates Effective 10/1/2023	New Amount Employer Pays	New Amount Employee Pays
<input checked="" type="checkbox"/>	Employee Only	\$554.58	\$554.58	\$500.00	\$500.00
<input type="checkbox"/>	Employee + Child(ren)	\$862.80	\$862.80	\$862.80	\$0.00
<input type="checkbox"/>	Employee + Spouse	\$1,162.50	\$1,162.50	\$1,162.50	\$0.00
<input type="checkbox"/>	Employee + Family	\$1,471.74	\$1,471.74	\$1,471.74	\$0.00

Amount Employer Pays + Amount Employee Pays does not equal the new rate for at least one medical, dental or vision plan. Please review the medical, dental and vision rates and make updates as needed.

f. Enter the Employer and Employee contribution amounts, then click the green checkmark on the left to save them. The system will automatically calculate to ensure that the "New Amount Employer Pays" plus the "New Amount Employee Pays" totals to the "New Rates Effective" amount.

g. Continue to the next tier and repeat steps e and f until you have entered the PY2024 contributions for each tier.

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- h. **Repeat steps a through f** for each Plan and Status type for your Medical and Dental plans, if your County or District offers multiple plan options.
- i. Once all contributions have been entered, click the red Next button on the right to proceed to Step 2. (If you receive an error message, please make sure that you have entered the contribution rates for EACH Status type and EACH benefit. The system will not allow you to move forward until contributions for every Plan, Status, and Benefit have been entered.)

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Step 2: Contact Information

- a. Here you will update your group's contacts. To begin, select the Contracting Authority from the Contact Type drop down box and click on the "View Data" button.
- b. The information shown is current OASys data for your group. Please review it carefully. To make any changes, click on the red "Edit" button and enter updated contact information, then click the red "Save" button to save your updates.
- c. Complete this process for the Contracting Authority, Primary Contact and Billing Contact. If you have a broker or consultant, please also review and update their information by selecting this option from the Contact Type drop down box.
- d. Once all contacts have been reviewed and updated, click on the red "Next" button on the right to proceed to Step 3.

Step 3: Waiting Periods

- a. To view your current waiting periods for active Employees and Elected Officials, click on the red "View Data" button.

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- b. NOTE: you cannot change your waiting period via OASys. If your group would like to change their waiting period, please contact your TAC HEBP Employee Benefits Specialist for instructions. TAC will need written confirmation of any waiting period changes.
- c. Click on the red "Next" button on the right to proceed to Step 4.

Step 4: Retiree Information

- a. If your group covers retirees on any TAC HEBP plans, click the red "View Data" button. You may include Pre and Post 65 retirees in medical, dental, and/or vision coverages if your active employees are offered these plans.
- b. Please update the information by clicking on the notepad icon and then clicking on the correct box designating Pre or Post 65 eligibility for each applicable type of coverage. Click on the green checkmark to save. If you are changing the way your group covers retirees on any of these plans, please make your EBS aware.
- c. Click the red "Next" button on the right to proceed to Step 5.

Step 4: Retiree Information
Please click "View Data" to review your pre-65 and post-65 retiree eligibility information and make updates as needed. Once you have reviewed and updated all retiree information, please click Next to continue.

Previous Next

Plan Year : 2024
Group : Training

View Data

	Benefit	Pre-65 Eligibility	Post 65 Eligibility
	Medical	<input type="checkbox"/>	<input type="checkbox"/>
	Dental	<input type="checkbox"/>	<input type="checkbox"/>
	Vision	<input type="checkbox"/>	<input type="checkbox"/>

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Step 5: COBRA Information

- a. Click on the red View Data button and the system will display the option you currently use for COBRA administration.
- b. If your group processes your own or uses a third party to administer COBRA, the OASys button (left side of screen) should be checked.
- c. If your group contracts with the BCBS COBRA Administration department the BCBS COBRA radial button should be checked.
- d. To update this information, click on the notepad icon, select the correct button, and click on the green checkmark to save. If your group is changing how you process COBRA, please make your EBS aware.

Step 5: COBRA Information
Please click "View Data" to review your COBRA administration information and make updates as needed. Once you have reviewed and updated all COBRA information, please click Submit to continue.

Previous Submit

Plan Year: 2024

Group: Training

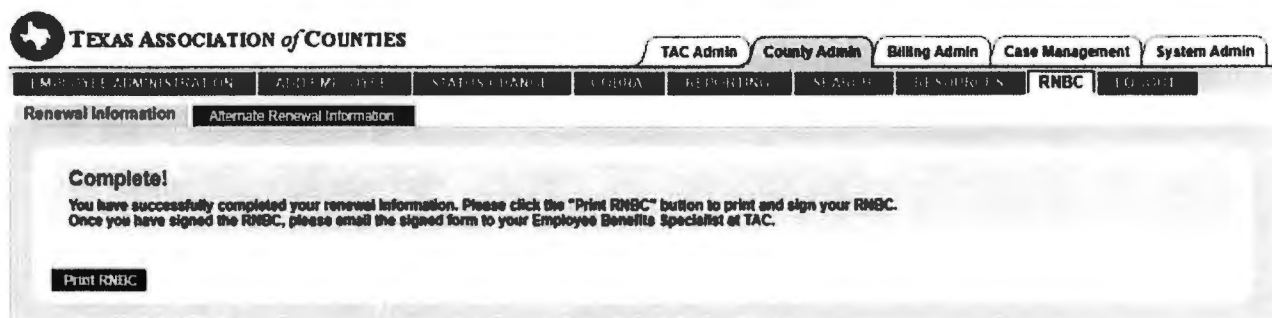
View Data

✓ X	County/Group processes COBRA on OASYS County/Group is responsible for fulfilling COBRA notification process and requirements	○	BCBS COBRA Department processes Cobra BCBS COBRA Department administers via COBRA contract with the County/Group	○	County/Group processes TAC HEBP Continuation of Coverage on OASys (< 20 employees) County/Group is responsible for fulfilling notification process and requirements
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You're nearly finished! Click on the red "Submit" button to proceed.

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If Steps 1-5 were completed successfully, the system will confirm:



Congratulations!!

The final step is to print your RNBC and secure the necessary initials and signatures, then send the document to TAC HEBP.

- a. Click on the "Print RNBC button" and a completed version of your PY2024 RNBC document will appear.
- b. Please print the completed RNBC document and review it a final time for accuracy. NOTE: Zero dollar amounts will show as blank on your RNBC; this is fine. Have your Contracting Authority initial where indicated and sign at the bottom of the 'Contact Information' page. If you find an error or need to change something once you have completed the process, please contact your Employee Benefits Consultant or your Employee Benefits Specialist.
- c. Scan and email or fax the signed copy to your Employee Benefits Specialist at TAC HEBP:

Erin Crafton: erinc@county.org
Hailey Gajewski: haileyg@county.org
Heather Hanson: heatherh@county.org
Karen Bowers: karenb@county.org
Melissa Lopez: melissal@county.org
TAC HEBP Secure Fax: (512) 481-8481

Thank you for completing your RNBC online. We look forward to another wonderful year of working with you.

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**TEXAS ASSOCIATION *of* COUNTIES
Health and Benefits Services Department**

NORTHWEST
 EMPLOYEE BENEFITS CONSULTANT
Kathy Davenport
 WELLNESS CONSULTANT
Stacey Bruington
 EMPLOYEE BENEFITS SPECIALIST
Melissa Lopez

NORTHEAST
 EMPLOYEE BENEFITS CONSULTANT
Jonathan Collander
 WELLNESS CONSULTANT
Amy Bridges
 EMPLOYEE BENEFITS SPECIALIST
Karen Bowers

WEST
 EMPLOYEE BENEFITS CONSULTANT
Ernesto Martinez
 WELLNESS CONSULTANT
Mark Zollitsch
 EMPLOYEE BENEFITS SPECIALIST
Erin Crafton

SOUTH
 EMPLOYEE BENEFITS CONSULTANT
Clarissa Martinez
 WELLNESS CONSULTANT
Biral Patel
 EMPLOYEE BENEFITS SPECIALIST
Heather Hanson

EAST
 EMPLOYEE BENEFITS CONSULTANT
Orlando Espinoza
 WELLNESS CONSULTANT
Ashley Cureton-Whitfield
 EMPLOYEE BENEFITS SPECIALIST
Hailey Gajewski



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**TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL**

Frequently Asked Questions about Grandfathered Health Benefit Plans

1) What is a “grandfathered plan”?

Grandfathered health plans under the Patient Protection and Affordable Care Act (ACA) are those existing without major changes to their provisions since March 23, 2010, the date of the ACA's enactment.

2) What makes a non-grandfathered plan different?

Grandfathered plans do not have to comply with several ACA requirements, including those listed below, which *Non-grandfathered* plans must comply with:

- Provide coverage for preventive care without member cost-sharing (no co-pays, deductibles, or coinsurance) when using an in-network provider. There are over 60 services included in this requirement, including annual wellness visits for all ages, age and gender appropriate immunizations and screenings, and contraceptive services for women. A full listing can be found at <http://www.healthcare.gov/what-are-my-preventive-care-benefits>
- Limitations on out-of-pocket maximum amounts
- External review of appeals: a member who contests the denial of a service recommended by his/her medical provider can request an appeal by a federally appointed external review board; the cost of this appeal is charged to the plan
- Coverage for out-of-network emergency services at no additional cost over in-network cost
- Coverage of routine costs associated with clinical trials

3) What causes a plan to lose grandfathered status?

Changing the balance of employer and employee share of costs as follows:

- Increase co-pays by more than \$5 or a percentage equal to medical inflation plus 15%, whichever is greater.

Example: if the plan had a \$20 office visit co-pay in March of 2010, it could be increased to \$25 without losing grandfathered status

- Increase deductible or maximum out-of-pocket amount by more than a percentage equal to medical inflation plus 15%, whichever is greater.

Example: if the plan had a \$500 deductible and a \$2500 out-of-pocket maximum in March of 2010, it could increase the deductible to \$600 and the out-of-pocket maximum to \$3100 without losing grandfathered status (note that these are non-standard amounts for TAC HEBP plans)

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- Decrease percentage of plan coinsurance rate by any amount.
Example: if the plan had a 90% coinsurance rate in March of 2010, it could not decrease the rate to 80% without losing grandfathered status
 - Lower the employer contribution rate by more than 5% for any group of covered persons, or increase employee contribution rate from \$0 to any amount.
Example: if the employer paid \$1000 per month toward the cost of employee and spouse coverage in March of 2010, it could not decrease the contribution below \$950 without losing grandfathered status
 - Add or reduce an annual dollar limit (overall or for a specific service).
Example: if the plan had no limit on charges for physical therapy services in March of 2010, it could not impose a \$5000 per year maximum on them without losing grandfathered status
 - Eliminate or substantially reduce benefits for a particular condition.
Example: if the plan covered counseling and prescription drugs to treat certain mental disorders in March of 2010, it could not eliminate coverage for counseling without losing grandfathered status
- 4) What plan changes can be made which will not cause the plan to lose grandfathered status?**
- Changing insurer or third-party administrator, as long as benefits don't change
 - Changing from self-insured to fully-insured, as long as benefits don't change
 - Increasing benefits, including adding a wellness program
 - Passing along premium increases, as long as cost-sharing percentages or flat dollar amounts increase by <5% (exception: if employee contribution is \$0, no increase is allowed).
 - Adding a coverage tier (such as employee + 1 child), as long as cost-sharing percentages are consistent with other tiers and stay within the 5% guidelines
 - Moving drugs to a different copay tier because the drugs have become available as generic
 - Changing provider networks, as long as benefits don't change
 - Changes required by law

ADDITIONAL NOTES:

- Because of the additional coverage requirements and reduction of employee cost share required by the ACA, changing from grandfathered to non-grandfathered status may result in a small rate increase. For TAC HEBP groups, this increase is estimated at less than 1%.
- Under the current regulations, there is no specific end date for grandfathered status.
- Plan changes are measured cumulatively since March 2010.
- Plans must include a notice about grandfathered status in significant participant communications, such as enrollment materials and summary plan descriptions.

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- __9.** Renew Memorandum of Understanding with Texas A & M AgriLife Extension Service for Information Technology Services. (Lowrance)

Motion by Commissioner Wessels to renew Memorandum of Understanding with Texas A & M Extension Service for Information Technology Services; seconded by Commissioner Brandt; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

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**Memorandum of Understanding between
Texas A&M AgriLife Extension Service and Colorado County
Pertaining to Information Technology Services**

This Memorandum of Understanding (MOU) sets for the terms and understanding between Texas A&M AgriLife Extension Service ("Extension") and Colorado County ("County") and is intended to clarify the parties' responsibilities for information technology service and support (collectively "IT Services") at the Colorado County AgriLife Extension Office ("County Extension Office").

Extension provides quality, relevant outreach and continuing educational programs and services to the people residing in County and educates County residents in the areas of agriculture, environmental stewardship, youth and adult life skills, human capital and leadership, and community economic development.

County desires that Extension maintains a County Extension Service to conduct beneficial outreach and education for its residents; therefore, the County provides space for the County Extension Office within County provided premises.

The parties agree as set forth below with regard to IT Services at the County Extension Office:

I. TERM

The terms of this MOU begin September 1, 2023 through August 31, 2024 and renews automatically each year unless one party sends written notification to the other party forty-five (45) days' prior to the renewal date. The current MOU, dated 7.9.2018, remains in effect for the period September 1, 2022 through August 31, 2023.

II. OBJECTIVE

The purpose of this MOU is to document the parties' understanding and responsibilities with regard to IT Services at the County Extension Office.

III. PARTIES' AGREEMENTS

A. FACILITY

The County will ensure facilities provided to and occupied by the County Extension Office are equipped with data communications wiring that adhere to the County's information technology standards.

B. ACCESS

1. Logical – Network and Internet Access

County provides the County Extension Office with full Internet access. This access includes electronic mail service ("email") to the Extension provided email. In addition, agents and staff in the County Extension Office may also have County email service if needed. Extension understands that Internet access is in accordance with County operations standards.

2. Cost associated with Internet service

County and Extension will share Internet service costs. County owns or contracts for the Internet service and will bill Extension annually one-half (½) of the prior 12 months Internet Service cost, to be remitted within 30 days of notification of the amount (supported by invoiced amount from the provider).

3. Physical (communications closets or server facility)

Texas Administrative Code (Chapter 202 B 202.26) requires communications closets and equipment be physically secure. In situations where Extension owns or supplies network components, County will ensure Extension has access to allow for trouble shooting and restarting network equipment. County can require an access log be maintained to monitor Extension access.

C. COMPUTER HARDWARE (includes printers, scanners, projectors)

1. Initial Purchase and Configuration:

The County Extension Office can obtain computers through three channels. These include: Extension, County, or third party purchases as clarified below.

Extension can provide computer systems through a standardized "Cost Share" program. This voluntary program includes initial setup and delivery of newly purchased systems. County is granted permission to configure the system for access to County applications and standards, provided such access does not inhibit productivity.

County can provide computer systems to the County Extension Office including initial setup and delivery. In this instance, computers must include configurations and standard software listed below under "Extension Standard Software Requirements."

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

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If a third party provides a computer, or a personal computer is used to the office network, it is expected these computers will meet both Extension and County security configuration standards.

Currently (as of the date of the execution of this MOU), the County provides and pays for the lease of a Xerox color copier (model # C8045) through the end of the lease period which is March, 2024. The County will notify the extension office when, and if, a new lease is executed and if and when new equipment will be provided.

The County provides the phone lines and contracts with the long distance provider on behalf the Extension.

2. Special Configuration Items

Administrative level accounts will be maintained on all computer systems to allow either County or Extension to troubleshoot problems.

3. General Hardware Support:

Extension will facilitate trouble-shooting computer hardware and peripheral devices and take corrective actions in accordance with operation standards. Extension will contact County IT when needed to ensure IT operation standards are met. Extension will install software applications for remote support. AgriLife County Office staff will contact their Extension Regional IT Specialist or the First Call Help desk operation for support.

Expected Minimum Workstation management

- i. Microsoft Windows and Office patches maintained as current.
- ii. Adobe Acrobat patches maintained as current.
- iii. Chrome, Firefox, Flash and Java maintained as current when present.
- iv. Anti-Virus / Anti-Malware application installed, active and maintained as current.

4. Registration of computer workstations:

Where AgriLife IT is the primary support provider all computer systems in the AgriLife County Office will be registered for support applications necessary for remote support on all computers in the office.

5. Warranty and Maintenance Costs:

Computer systems provided by Extension are provided with an extended parts and service warranty (normally 3 years) through state vendor purchasing contracts. These computer systems will be maintained by AgriLife It for warranties, parts, and cost and third-party maintenance if used per normal operation standards.

Computer systems provided by County will be maintained by County for warranties, parts, and cost and third-party maintenance if used per normal County operation standards.

Computers purchased by a third party or personal computers are neither Extension nor County responsibility with regard to warranty, parts, costs or maintenance.

6. Ownership:

Computer systems provided by Extension are the property of the Extension. These systems will remain in the County Extension Office for its useful life or until determined obsolete. At that time, the County has the following three options:

- i. Return equipment to the property office of Extension for appropriate disposal.
- ii. Arrange with Extension for transfer of equipment to County.
- iii. Equipment may be donated to local charitable organizations in coordination with the Extension property office.

Computers provided by County are property of County and ownership will be maintained according to County operational standards. Currently, (as of the date of this MOU) no computers are provided by the County. In the event that a request is made for the County to provide computers, an addendum to this MOU will be executed.

Computers provided by a third party or a personal computer, unless formally transferred to Extension or County, will remain with that party's ownership.

D. COMPUTER SOFTWARE

Extension will facilitate trouble-shooting of computer software. Issues outside of Extension scope of expertise will be referred to County IT. County Extension Officer staff will contact their Extension Regional IT Specialist or the First Call Help Desk operation for support.

**MINUTES OF THE COLORADO COUNTY
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E. ANTI-VIRUS AND SECURITY INCIDENT REPORTING

Texas Administrative Code (Chapters 202 B 202.26) requires state agencies to report significant security incidences through the State Department of Information Resources (DIR).

Extension provides centrally managed and monitored Anti-Virus and Anti-Malware protection. All monitoring and incidence logging is centrally managed and state required reporting is maintained by the AgriLife Information Security Officer. County has no responsibility.

IV. FINANCIAL PROVISIONS

There will be no exchange of funds or other resources among the parties that effectively alter the set contribution of each party in the context of this MOU. Specifically, each party will be responsible for its own costs in connection with all matters relating to any work and collaborations performed under this MOU. Except as may be provided for in Section III B. 2. above, or in a separate written agreement between the parties, or an amendment to this MOU, there will be no exchange of funds or other resources among the parties. The parties agree that nothing in this MOU shall compel or be interpreted so as to compel any of the parties to provide more resources than those available, without a written amendment to this MOU.

V. MISCELLANEOUS

This MOU will not be construed to create any partnership, joint venture or other similar relationship between the parties, nor shall either party enter into obligation or commitments on behalf of the other party.

The construction, validity, performance, and effect of this MOU will be governed by the laws of the State of Texas.

This MOU may be executed in any number of counterparts, including facsimile or scanned/emailed PDF documents. Each such counterpart, facsimile, or scanned/emailed PDF document shall be deemed an original instrument, all of which, together, shall constitute one and the same executed MOU.

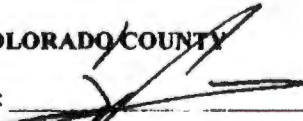
Texas A&M AgriLife Extension Service

By: 

Printed Name: D. Montemayor
Title: District Extension Adm.

Date: June 28, 2023

COLORADO COUNTY

By: 

Printed Name: Ty Prause
Title: County Judge

Date: 6-26-23

**MINUTES OF THE COLORADO COUNTY
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_10. Tyler Technologies Implementation Update. (Lowrance)

**Michelle Lowrance presented the court with a handout explaining the Tyler Technologies Implementation Project Update.
(See Attachment)**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023



Tyler Technologies Implementation Project Update

26 June 2023

Activities to Date:

- Steering Committee has met at least 2 times per month since March.
- Initial training requirements were communicated to the steering committee and the implementation team in May. There are some individuals that have not registered, and a reminder was sent to them on June 23.
- Additional training schedule will be sent out next week.
- Project Manager and Asst Project Manager meets with Tyler project manager at least bi-weekly.
- Configuration sessions are currently in progress.
 1. Chart of Accounts Design
 2. Vendor File Design and Setup
 3. Employee File Design and Setup
 4. Business Forms Design

Budget and Timeline

- Invoices from Tyler are in line with the Statement of Work
- Timeline is progressing and in line with initial plan
 1. Vendor file is scheduled to be completed and validated by August 1 (County)
 2. Employee file is scheduled to be completed and validated by August 15 (County)
 3. Chart of Accounts is progressing and scheduled to finalized within next 2-3 weeks (County)

Additional Comments

- Participation requests will be increasing over the coming weeks.
- Completion of training is imperative and will be ongoing throughout the remainder of the year.

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023**

- _11. Consent Items:
- a. Amended Courthouse Grounds application for Columbus Country Market.
 - b. Correction of Precinct Number: Certification for Continuing Education for Billy Hefner, Justice of the Peace Precinct No.1: FY23 Justice of the Peace 20-Hour Seminar.
 - c. Continuation Certificate for Superheavy/Oversize Permit Bond No. SU1181370 posted by Wagner Oil Company (4/25/2023-4/25/2024).
 - d. Certificate of Liability Insurance posted by Supak Construction, Inc. (6/12/2023-6/12/2024).

Motion by Commissioner Neuendorff to approve all consent items as presented; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachments)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

June 19, 2023

Dear Judge Prause,

Attached please find an amended form for the Columbus Country Market.

Of note, item 13. which now lists Set up Time as 5 am.

All the other information on our application for the 2023 season remains the same.

Many thanks for your on-going support of the Market.

Sincerely,

A handwritten signature in black ink that reads "Barbara Peterman". The signature is written in a cursive, flowing style.

Barbara Peterman

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

COLORADO COUNTY COURTHOUSE GROUNDS

Request for events on the
Colorado County Courthouse Grounds

Contact: Ty Prause, County Judge
979/732-2604 - 979/732-9389 (Fax)

Instructions: Please complete the entire application. Incomplete applications will not be considered. If you have any questions, please contact Judge Ty Prause at 979/732-2604.

1. Event Name: Columbus Country Market
2. Courthouse area requested (circle one) Sidewalks/Driveway Grounds
3. Date and time requested: Last Saturday morning of month March - Nov '23
4. Sponsoring Organization: _____
5. County Official Sponsor: _____
(Required for approval of all events at the Colorado County Courthouse. Must be the County Judge, County Commissioners of Precinct 1, 2, 3 or 4. Applications are considered incomplete without a letter of sponsorship from the County Official Sponsor.)
Billy Kahn 651-428-9800
6. Contact Name(s): Barbara Peterman 713-385-9733
7. Address: _____
8. Phone No: _____ Cell No: _____ Fax No: _____
9. Email Address: _____
11. Purpose of Event. Attach additional page if necessary.
12. Description of any large banners, signs, etc. (Nothing may be attached to any structure on the grounds or buildings.) Are handouts included? (Circle one) Yes No
13. Time schedule for program. Please be specific and provide copy or draft program.
Set Up Time 5 AM Start Time 9:00 AM End Time 12:15 pm 1:30 pm take down complete.
14. Colorado County Commissioners Court will not provide chains, microphone or speakers.

**MINUTES OF THE COLORADO COUNTY
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15. Please list all equipment, including electrical power requirements, provided by event holder to be used during event.

16. Number of persons expected to attend 70 avg (Participants) 300

17. Is the sponsoring organization tax exempt? Yes No N/A

Federal ID Number: N/A (If exempt, you and participants must include proof of tax exempt status in order to get refund)

I/We have read the Colorado County Courthouse Policy for Use of the Courthouse Grounds and agree to comply with this policy. I/We understand that all events are subject to cancellation. I/We also understand that, in the event of rain, the Colorado County Commissioners Court cannot provide electricity and that the Colorado County Commissioners Court shall prohibit a tent from being placed on the grounds. In addition, I/We understand that I/We am/are responsible for any damages to the building or grounds as a result of my/our event.

Billy Kahn

6/20/2023

Authorized signature of representative for event

Date

Authorized signature of representative for event

Date

\$ _____

Deposit

Federal ID#, Tax#, or SS# with a
Personal check required for refund

Colorado County Commissioners Court will determine amount of Deposit when application is received.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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**TEXAS STATE UNIVERSITY
TEXAS JUSTICE COURT TRAINING CENTER**

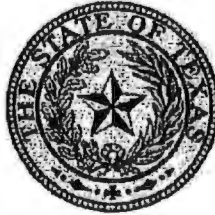
LET IT BE KNOWN THAT


BILLY HEFNER

**HAS SUCCESSFULLY COMPLETED 20 HOURS OF THE
FY_23 JUSTICE OF THE PEACE 20-HOUR SEMINAR
November 27, 2022 - November 30, 2022**

**AS PROVIDED BY RULES PROMULGATED BY THE
TEXAS COURT OF CRIMINAL APPEALS
2022 - 2023**


Executive Director Texas Justice Court Training Center




Chairman Justice of the Peace Educational Committee

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

WAGNER OIL COMPANY

JUN 12 2023

June 6, 2023

The Honorable Ty Prause
County Judge, Colorado County
400 Spring Street, Room 107
Columbus, Texas 78934

Re: Superheavy or Oversize Permit Bond
Bond No. SU1181370 – Continuation Certificate
Effective April 25, 2023 – April 25, 2024
Wagner Oil Company
Colorado County, Texas

Attn: Ms. Sharon Marsalia
Administrative Assistant

Dear Ms. Marsalia:

Attached you will find Wagner Oil Company's Continuation Certificate for our bond which has been in effect since October 29, 1999. In 2022 Bond RLB0001510 was replaced with SU1181370. Wagner Oil Company will continue to maintain our bond until we are no longer operating any wells in Colorado County, Texas.

Thank you for your assistance, if you should require any additional information please contact me at 817-335-2222.

Sincerely,



Sabrina Bonner
Regulatory Analyst
Wagner Oil Company

attachment

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

June 26, 2023

**CONTINUATION
CERTIFICATE**

Arch Insurance Company

. Surety upon

a certain Bond No. SU1181370

dated effective April 25, 2022
(MONTH-DAY-YEAR)

on behalf of Wagner Oil Company
(PRINCIPAL)
and in favor of County of Colorado, Texas
(OBLIGEE)

does hereby continue said bond in force for the further period

beginning on April 25, 2023
(MONTH-DAY-YEAR)

and ending on April 25, 2024
(MONTH-DAY-YEAR)

Amount of bond \$100,000.00

Description of bond Superheavy/Oversize Permit

Premium: \$2,250.00

PROVIDED: That this continuation certificate does not create a new obligation and is executed upon the express condition and provision that the Surety's liability under said bond and this and all Continuation Certificates issued in connection therewith shall not be cumulative and that the said Surety's aggregate liability under said bond and this and all such Continuation Certificates on account of all defaults committed during the period (regardless of the number of years) said bond had been and shall be in force, shall not in any event exceed the amount of said bond as hereinbefore set forth.

Signed and dated on May 1, 2023
(MONTH-DAY-YEAR)



Arch Insurance Company

By Megan Sivley
Attorney-in-Fact Megan Sivley

Alliant Insurance Services, Inc.

Agent

5444 Westheimer, Suite 900, Houston, TX 77056

Address of Agent

832-485-4000

Telephone Number of Agent

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

IMPORTANT NOTICE TO ALL TEXAS POLICYHOLDERS

IMPORTANT NOTICE

To obtain information or make a complaint:

You may call Arch Insurance Group's toll-free telephone number for information or to make a complaint at:

1-866-413-5550

You may also write to Arch Insurance Group at:

**Arch Insurance Group
Harborside 3
210 Hudson Street, Suite 300
Jersey City, NJ 07311-1107**

You may contact the Texas Department of Insurance to obtain information on companies, coverages, rights or complaints at:

1-800-252-3439

You may write the Texas Department of Insurance:

P.O. Box 149091
Austin, TX 78714-9091
Fax: (512) 490-1007
Web: <http://www.tdi.texas.gov>
E-mail: ConsumerProtection@tdi.texas.gov

PREMIUM OR CLAIM DISPUTES:

Should you have a dispute concerning your premium or about a claim you should contact the Arch Insurance Group first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

ATTACH THIS NOTICE TO YOUR POLICY:

This notice is for information only and does not become a part or condition of the attached document.

AVISO IMPORTANTE

Para obtener informacion o para someter una queja:

Usted puede llamar al numero de telefono gratis de Arch Insurance Group para informacion o para someter una queja al:

1-866-413-5550

Usted también puede escribir a Arch Insurance Group:

**Arch Insurance Group
Harborside 3
210 Hudson Street, Suite 300
Jersey City, NJ 07311-1107**

Puede comunicarse con el Departamento de Seguros de Texas para obtener informacion acerca de companias, coberturas, derechos o quejas al:

1-800-252-3439

Puede escribir al Departamento de Seguros de Texas:

P.O. Box 149091
Austin, TX 78714-9091
Fax: (512) 490-1007
Web: <http://www.tdi.texas.gov>
E-mail: ConsumerProtection@tdi.texas.gov

DISPUTAS SOBRE PRIMAS O RECLAMOS:

Si tiene una disputa concerniente a su prima o a un reclamo, debe comunicarse con el Arch Insurance Group primero. Si no se resuelve la disputa, puede entonces comunicarse con el departamento (TDI).

UNA ESTE AVISO A SU POLIZA:

Este aviso es solo para proposito de informacion y no se convierte en parte o condicion del documento adjunto.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

June 26, 2023

20156

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated. Not valid for Note, Loan, Letter of Credit, Currency Rate, Interest Rate or Residential Value Guarantees.

POWER OF ATTORNEY

Know All Persons By These Presents:

That the Arch Insurance Company, a corporation organized and existing under the laws of the State of Missouri, having its principal administrative office in Jersey City, New Jersey (hereinafter referred to as the "Company") does hereby appoint:

Carlos Albelo, Megan Sivley, Melissa Haddick, Orlando Aguirre, Sandra Parker and Stacy Killebrew of Houston, TX (EACH)

its true and lawful Attorney(s)-in-Fact, to make, execute, seal, and deliver from the date of issuance of this power for and on its behalf as surety, and as its act and deed: Any and all bonds, undertakings, recognizances and other surety obligations, in the penal sum not exceeding One Hundred Fifty Million Dollars (\$150,000,000.00). This authority does not permit the same obligation to be split into two or more bonds in order to bring each such bond within the dollar limit of authority as set forth herein.

The execution of such bonds, undertakings, recognizances and other surety obligations in pursuance of these presents shall be as binding upon the said Company as fully and amply to all intents and purposes, as if the same had been duly executed and acknowledged by its regularly elected officers at its principal administrative office in Jersey City, New Jersey.

This Power of Attorney is executed by authority of resolutions adopted by unanimous consent of the Board of Directors of the Company on August 31, 2022, true and accurate copies of which are hereinafter set forth and are hereby certified to by the undersigned Secretary as being in full force and effect:

"VOTED, That the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, or the Secretary shall have the power and authority to appoint agents and attorneys-in-fact, and to authorize them subject to the limitations set forth in their respective powers of attorney, to execute on behalf of the Company, and attach the seal of the Company thereto, bonds, undertakings, recognizances and other surety obligations obligatory in the nature thereof, and any such officers of the Company may appoint agents for acceptance of process."

This Power of Attorney is signed, sealed and certified by facsimile under and by authority of the following resolution adopted by the unanimous consent of the Board of Directors of the Company on August 31, 2022:

VOTED, That the signature of the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, and the signature of the Secretary, the seal of the Company, and certifications by the Secretary, may be affixed by facsimile on any power of attorney or bond executed pursuant to the resolution adopted by the Board of Directors on August 31, 2022, and any such power so executed, sealed and certified with respect to any bond or undertaking to which it is attached, shall continue to be valid and binding upon the Company. In Testimony Whereof, the Company has caused this instrument to be signed and its corporate seal to be affixed by their authorized officers, this 16th day of February, 2023.

Attested and Certified


Regan A. Shulman, Secretary

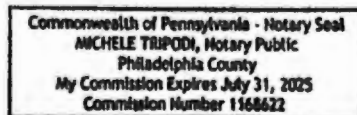


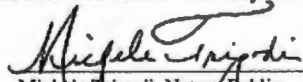
Arch Insurance Company

Stephen C. Ruschak, Executive Vice President

STATE OF PENNSYLVANIA SS
COUNTY OF PHILADELPHIA SS

I, Michele Tripodi, a Notary Public, do hereby certify that Regan A. Shulman and Stephen C. Ruschak personally known to me to be the same persons whose names are respectively as Secretary and Executive Vice President of the Arch Insurance Company, a Corporation organized and existing under the laws of the State of Missouri, subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that they being thereunto duly authorized signed, sealed with the corporate seal and delivered the said instrument as the free and voluntary act of said corporation and as their own free and voluntary acts for the uses and purposes therein set forth.




Michele Tripodi, Notary Public
My commission expires 07/31/2025

CERTIFICATION

I, Regan A. Shulman, Secretary of the Arch Insurance Company, do hereby certify that the attached Power of Attorney dated February 16, 2023 on behalf of the person(s) as listed above is a true and correct copy and that the same has been in full force and effect since the date thereof and is in full force and effect on the date of this certificate; and I do further certify that the said Stephen C. Ruschak, who executed the Power of Attorney as Executive Vice President, was on the date of execution of the attached Power of Attorney the duly elected Executive Vice President of the Arch Insurance Company.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seal of the Arch Insurance Company on this 15th day of May, 2023.


Regan A. Shulman, Secretary

This Power of Attorney limits the acts of those named therein to the bonds and undertakings specifically named therein and they have no authority to bind the Company except in the manner and to the extent herein stated.

PLEASE SEND ALL CLAIM INQUIRIES RELATING TO THIS BOND TO THE FOLLOWING ADDRESS:

Arch Insurance - Surety Division
3 Parkway, Suite 1500
Philadelphia, PA 19102



To verify the authenticity of this Power of Attorney, please contact Arch Insurance Company at SuretyAuthentic@archinsurance.com
Please refer to the above named Attorney-In-Fact and the details of the bond to which the power is attached.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

AGENCY CUSTOMER ID: SUPAK1

LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY Higginbotham IAS Group		NAMED INSURED Supak Construction, Inc. P.O. Box 325 Orchard TX 77464	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE**

The General Liability (Including Completed Operations) and Automobile Liability policies include a blanket automatic additional insured endorsement that provides additional insured status and General Liability, Automobile Liability and Workers' Compensation policies includes a blanket waiver of subrogation endorsement to the certificate holder only when there is a written contract that requires such status.

The General Liability and Automobile Liability policies have a blanket Primary & Non-Contributory endorsement that affords that coverage to certificate holders only where there is a written contract between the Named Insured and the certificate holder that requires such status.

The General Liability, Automobile Liability and Workers Compensation policies include a blanket notice of cancellation to certificate holders endorsement, providing for 30 days' advance notice if the policy is canceled by the company other than for nonpayment of premium, 10 days' notice after the policy is canceled for nonpayment of premium. Notice is sent to certificate holders with mailing addresses on file with the agent or the company. The endorsement does not provide for notice of cancellation if the named insured requests cancellation.

Umbrella is Follow Form.

**MINUTES OF THE COLORADO COUNTY
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June 26, 2023

- _12. Examine and approve all accounts payable, budget amendments and new ledger accounts (if any).

Motion by Commissioner Neuendorff to approve all accounts payable, budget amendments and new ledger account (if any); seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
June 26, 2023**

06/23/2023--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND CYCLE: ALL PAGE 1
 TIME:02:18 PM Claims for payment as of June 23, 2023 PREPARER:0009

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0100-TOTAL REVENUES/CARRY-OVER					
	EXTREME GYM	242131	R	JULY CC EMPLOYEE MEMBERSHIP FEES	552.16
		12-100-395		MISCELLANEOUS	
	TEXAS PARKS AND WILDLIFE DEPARTMENT	242203	A	TPW FINE/6-10-23/CR23C0120/#8524522	141.95
		12-100-413		JUSTICE OF PEACE PCT. #3	
	DEPARTMENT TOTAL				694.11
0200-LIABILITY ACCOUNTS					
	PAYROLL FUND	242013	R	TRANSFER TO COVER/06-01 to 06-15 PR	428,229.61
		12-200-120		PAYROLL TRANSFER CLEARING ACCT	
	PERDUE, BRADON, FIELDER, COLDER &	242108	A	MAY DISTCLRK DLQ ATTY FEES/IVC73277	20.00
		12-200-476		PERDUE-PRIVATE COLLECTIONS FEE	
	DEPARTMENT TOTAL				428,249.61
0400-COUNTY JUDGE					
	AT&T MOBILITY	242150	A	CELLULAR SVC/ACCT#826401607	0.17
		12-400-420		COMMUNICATIONS EXPENSE	
	GREATAMERICA FINANCIAL SVCS	242099	A	COPIER LEASE PYMT/INV#34190929	128.00
		12-400-421		COPIER USAGE EXPENSE	
	DEPARTMENT TOTAL				128.17
0401-COMMISSIONER'S COURT					
	CRAIN, CATON & JAMES, P.C.	242173	A	DEF COSTS/INLAND ENVIRON/INV1250071	7,747.50
		12-401-403		OUTSIDE LEGAL SERVICES	
	CRAIN, CATON & JAMES, P.C.	242174	A	LEGAL SVCS/ENDEAVOR/#1250073	4,217.85
		12-401-403		OUTSIDE LEGAL SERVICES	
	CRAIN, CATON & JAMES, P.C.	242175	A	MAY REMEDIATION CLAIM EXPS/#1250072	633.75
		12-401-403		OUTSIDE LEGAL SERVICES	
	TAC RISK MANAGEMENT POOL	242077	A	DEDUCTIBLE FOR CLAIM# PO20237876-1	1,000.00
		12-401-403		OUTSIDE LEGAL SERVICES	
	DEPARTMENT TOTAL				13,599.10
0410-ELECTIONS					
	XEROX FINANCIAL SERVICES	242129	A	XEROX LEASE PAYMT/INV#4364852	202.50
		12-410-421		COPIER LEASE EXPENSE	
	DEPARTMENT TOTAL				202.50
0426-COUNTY COURT					
	GREENWALT COURT REPORTING	242055	A	COURT REPORTER&TRANSCRIPT ON 5-2-23	2,504.80
		12-426-488		COURT REPORTERS	
	DEPARTMENT TOTAL				2,504.80
0435-DISTRICT COURT					
	BCC LANGUAGES LLC	242028	A	INTERPRETER 6-7-23/INV#23497	400.00
		12-435-479		INTERPRETORS	
	DEPARTMENT TOTAL				400.00
0450-DISTRICT CLERK					
	GREATAMERICA FINANCIAL SVCS	242100	A	COPIER LEASE PYMT/INV#34240991	120.40
		12-450-421		COPIER USAGE EXPENSE	
	DEPARTMENT TOTAL				120.40
0451-JUSTICE OF THE PEACE #1					
	PRESTIGE OFFICE PRODUCTS, LLC	242071	A	OFFICE SUPPLIES/INV#129579	120.34
		12-451-310		SUPPLIES/EQUIPMENT UNDER \$500	
	PRESTIGE OFFICE PRODUCTS, LLC	242196	A	OFFICE SUPPLIES/INV#129622	36.50
		12-451-310		SUPPLIES/EQUIPMENT UNDER \$500	

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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06/23/2023--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND CYCLE: ALL PAGE 2
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DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	XEROX FINANCIAL SERVICES	242120	A	XEROX LEASE PAYMT/INV#4361364	125.00
		12-451-421		XEROX USAGE EXPENSE	
	DEPARTMENT TOTAL				281.84
0452-JUSTICE OF THE PEACE #2					
	BOE REEVES	242029	A	MAY 26 - JUNE11 MILEAGE	64.19
		12-452-429		TRAVEL EXPENSE	
	XEROX FINANCIAL SERVICES	242121	A	XEROX LEASE PAYMT/INV#4361364	125.00
		12-452-421		COPIER LEASE/USAGE EXPENSE	
	DEPARTMENT TOTAL				189.19
0453-JUSTICE OF THE PEACE #3					
	PRESTIGE OFFICE PRODUCTS, LLC	242072	A	BLACK INK SEAL STAMP/INV#129588	39.95
		12-453-310		SUPPLIES/EQUIPMENT UNDER \$500	
	XEROX FINANCIAL SERVICES	242122	A	XEROX LEASE PAYMT/INV#4361364	125.00
		12-453-421		XEROX USAGE EXPENSE	
	DEPARTMENT TOTAL				164.95
0454-JUSTICE OF THE PEACE #4					
	TIME WARNER CABLE ENTERPRISES LLC	242116	A	JP#4 PHONE & INTERNET	170.44
		12-454-420		COMMUNICATIONS EXPENSE	
	DEPARTMENT TOTAL				170.44
0475-COUNTY ATTORNEY					
	AT&T MOBILITY	242149	A	CELLULAR SVC/ACCT#826401607	107.70
		12-475-410		CO/DIST ATTY OFFICE EXPENSES	
	CELESTE BLACKBURN, PLLC	242154	A	BRIEF DRAFTING/CR20-153	2,160.00
		12-475-410		CO/DIST ATTY OFFICE EXPENSES	
	COMDATA	242170	A	COUNTY ATTY MAY FUEL/ACCT#XY863	91.57
		12-475-410		CO/DIST ATTY OFFICE EXPENSES	
	ODP BUSINESS SOLUTIONS	242193	A	OFFICE SUPPLIES.CUST#21246867	863.35
		12-475-410		CO/DIST ATTY OFFICE EXPENSES	
	XEROX FINANCIAL SERVICES	242126	A	XEROX LEASE PAYMT/INV#4361364	300.00
		12-475-410		CO/DIST ATTY OFFICE EXPENSES	
	DEPARTMENT TOTAL				3,522.62
0495-COUNTY AUDITOR'S OFFICE					
	AMAZON CAPITAL SERVICES	242142	A	HP 8052e PRINTER/INV#1GKC-WTT3-7G73	169.99
		12-495-310		SUPPLIES/EQUIPMENT UNDER \$500	
	AMAZON CAPITAL SERVICES	242143	A	HP910XL 5PK INK/INV#1YWH-VMJP-9HK4	149.89
		12-495-310		SUPPLIES/EQUIPMENT UNDER \$500	
	IPRINT TECHNOLOGIES	242180	A	HP910XL BLACK CARTRIGE/INV#1043210	40.00
		12-495-310		SUPPLIES/EQUIPMENT UNDER \$500	
	MICHELLE LOWRANCE	242106	A	REIMB FOR ETHICS TRNG&CPA LICENSE	123.95
		12-495-427		CONVENTIONS/SEMINARS/DUES	
	XEROX FINANCIAL SERVICES	242123	A	XEROX LEASE PAYMT/INV#4361364	125.00
		12-495-421		XEROX COPIER USAGE/MAINT EXP	
	DEPARTMENT TOTAL				608.83
0499-TAX ASSESSOR-COLLECTOR					
	XEROX FINANCIAL SERVICES	242130	A	XEROX LEASE PAYMT/INV#4366217	250.55
		12-499-421		XEROX COPIER USAGE	
	DEPARTMENT TOTAL				250.55
0510-COURTHOUSE BUILDING					
	A L & M BUILDING SUPPLY	242140	A	BLEACH/CUST#5135	11.59
		12-510-335		CLEANING SUPPLIES	

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DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	A L & M BUILDING SUPPLY	242141	A	KEYS FOR JP3 OFFICE/CUST#5135	3.98
		12-510-355		REPAIR MATERIALS	
	A-LINE AUTO PARTS	242211	A	(2) CHISEL SETS/CUST#46398	25.18
		12-510-356		HAND TOOLS & EQUIPMENT	
	CAI SERVICES LLC	242033	A	PROGRESS BILLING/INV#2022EC-03	61,500.00
		12-510-454		REPAIRS/MAINT TO EQUIPMENT	
	COLORADO FEED CO.	242035	A	ROUNDUP & TRI4/INV#801596	146.00
		12-510-494		GROUNDS MAINTENANCE	
	COLUMBUS BEARING & INDUST	242159	A	SILICONE/CUST#201430	8.92
		12-510-450		REPAIRS TO BLDGS	
	COLUMBUS PLUMBING & SERVICE, INC.	242045	A	REPAIR @ SVCS CENTER/INV#4727	77.95
		12-510-450		REPAIRS TO BLDGS	
	COMDATA	242171	A	MAINTENANCE MAY FUEL/ACCT#XY863	84.06
		12-510-454		REPAIRS/MAINT TO EQUIPMENT	
	CONSTELLATION NEW ENERGY, INC.	242087	A	TRAVIS STREETLIGHTS TO 6-6	8.61
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242088	A	PROBATION ELECTRICITY TO 6-5	328.54
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242089	A	ANNEX ELECTRICITY TO 6-6	1,091.99
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242090	A	COURTHOUSE ELECTRICITY TO 6-6	2,557.70
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242091	A	AG BLDG ELECTRICITY TO 6-6	107.05
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242092	A	RMO/MAINT ELECTRICITY TO 6-6	367.33
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242093	A	SPRING STREETLIGHTS TO 6-6	17.23
		12-510-440		UTILITIES	
	CONSTELLATION NEW ENERGY, INC.	242094	A	JP3 ELECTRICITY TO 6-6	190.50
		12-510-440		UTILITIES	
	GULF COAST PAPER CO., INC.	242056	A	TOILET PAPER/INV#2404725	116.74
		12-510-395		MISCELLANEOUS SUPPLIES	
	GULF COAST PAPER CO., INC.	242057	A	LINERS,CLEANER&SOAP/INV#2404725	305.34
		12-510-355		REPAIR MATERIALS	
	TOEPPERWEIN AIR-CONDITIONING	242078	A	AC REPAIR @ WEIMAR EMS/INV#16022	1,538.60
		12-510-450		REPAIRS TO BLDGS	
	DEPARTMENT TOTAL				68,487.31
0515-PARKS & RECREATION DEPT					
	A L & M BUILDING SUPPLY	242139	A	CLEANING SUPS & TRASH BAG/CUST#5132	30.77
		12-515-454		MAINTENANCE	
	CONSTELLATION NEW ENERGY, INC.	242095	A	BEASON'S PARK ELECT TO 6-2	32.55
		12-515-440		UTILITIES	
	DEPARTMENT TOTAL				63.32
0530-EMERGENCY MANAGEMENT					
	AT&T MOBILITY	242148	A	CELLULAR SVC/ACCT#826401607	28.42
		12-530-420		COMMUNICATIONS EXPENSE	
	COMDATA	242172	A	OEM MAY FUEL/ACCT#XY863	93.20
		12-530-454		REPAIRS & MAINTENANCE TO EOC TRUCK	
	DEPARTMENT OF INFORMATION RESOURCES	242097	A	MAY T-LINE/INV#2305089IN	467.38
		12-530-704		STATE HOMELAND SECURITY GRANT PROG	
	VOCEON	242081	A	VP8000 PROGRAMMING CABLE	142.96
		12-530-453		RADIO REPAIRS & MAINTENANCE	
	DEPARTMENT TOTAL				731.96
0540-EMS DIRECTOR/AMBULANCE					

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	3L USA LLC	242132	A	558GL GAS, 594GL DIESEL/INV#315003	3,351.20
		12-540-330		FUEL & OIL	
	BOUND TREE MEDICAL, LLC	242152	A	AMBULANCE SUPPLIES/INV#84988357	95.50
		12-540-334		AMBULANCE SUPPLIES	
	COLORADO CO TAX ASSESSOR/COLLECTOR	242158	A	VEHICLE REGISTRATION/LP#1197453	7.50
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	COLUMBUS TIRE CENTER	242161	A	TIRE REPAIR/INV#30125	41.58
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	COLUMBUS TIRE CENTER	242162	A	INSPECT LP#1400076/INV#30254	7.00
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	COLUMBUS TIRE CENTER	242163	A	INSPECT LP#1197453/INV#30138	7.00
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	COMDATA	242167	A	EMS MAY FUEL/ACCT#XY863	1,162.10
		12-540-330		FUEL & OIL	
	HENRY SCHEIN INC.	242177	A	AMB SPS/#40552570,40816223,41595767	787.94
		12-540-334		AMBULANCE SUPPLIES	
	LINDE GAS & EQUIPMENT INC.	242187	A	AMBULANCE OXYGEN/INV#36453963	417.08
		12-540-334		AMBULANCE SUPPLIES	
	M-G FARM SERVICE CENTER	242189	A	BULBS/CUST#4678	15.98
		12-540-310		SUPPLIES/EQUIPMENT UNDER \$500	
	MEDPRO WASTE DISPOSAL, LLC	242105	A	MEDICAL WASTE/INV#811295	103.95
		12-540-457		MEDICAL WASTE SERVICES	
	O'REILLY AUTO PARTS	242066	A	BATTERY/CUST#1269382	177.91
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	O'REILLY AUTO PARTS	242073	A	BATTERY/CUST#1269382	211.49
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	PLASTIX PLUS LLC	242195	A	'21 TAHOE CENTER CONSOLE/INV#18127	1,084.85
		12-540-532		EQUIPMENT OVER \$500	
	QUADMED, INC.	242197	A	AMB SUPPLIES/#237579,237643,237881	525.90
		12-540-334		AMBULANCE SUPPLIES	
	STRYKER SALES, LLC	242199	A	UPGRADE KIT, BUCKLE & STRAP	2,761.03
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	STRYKER SALES, LLC	242200	A	RESTRAINTS/INV#4189373M	976.12
		12-540-454		REPAIRS TO AMB/EQUIPMENT	
	TELEFLEX LLC	242201	A	NEEDLES FOR AMB/INV#9507060294	1,115.50
		12-540-334		AMBULANCE SUPPLIES	
	TIME WARNER CABLE ENTERPRISES LLC	242021	R	TRUNKED LINES FOR COVID	126.15
		12-540-425		COVID-19 EXPENSES	
	TIME WARNER CABLE ENTERPRISES LLC	242115	A	EL EMS PHONE SVC	39.99
		12-540-420		COMMUNICATIONS EXPENSE	
	XEROX FINANCIAL SERVICES	242124	A	XEROX LEASE PAYMT/INV#4361364	150.00
		12-540-421		XEROX LEASE PAYMENT	
	DEPARTMENT TOTAL				13,165.77
0560-COUNTY SHERIFF					
	3L USA LLC	242023	A	1,000 GAL GAS/INV#315005	2,912.44
		12-560-330		FUEL & OIL	
	3L USA LLC	242024	A	950 GAL GAS/INV#314187	2,799.10
		12-560-330		FUEL & OIL	
	3L USA LLC	242133	A	997 GL GAS/INV#315566	2,980.97
		12-560-330		FUEL & OIL	
	AMAZON CAPITAL SERVICES	242146	A	FLASH DRIVES/INV#13TJ-JCWX-JJXR	72.52
		12-560-310		SUPPLIES/EQUIPMENT UNDER \$500	
	CAVENDER FORD	242034	A	#619 VEHICLE REPAIR/INV#166793	912.73
		12-560-454		REPAIRS OF VEH/EQUIP	
	COLUMBUS TIRE CENTER	242164	A	TIRE REPAIR/INV#300195	31.59
		12-560-354		BATTERIES, TIRES & TUBES	

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DEPARTMENT					
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COMDATA	242165	A	SHERIFF OFFICE MAY FUEL/ACCT#XY863	419.23	
	12-560-330		FUEL & OIL		
O'REILLY AUTO PARTS	242194	A	CAR DETAIL SUPPLIES/CUST#1269383	25.48	
	12-560-476		EMERGENCY EQUIP/DETAIL		
PRESTIGE OFFICE PRODUCTS, LLC	242067	A	4 DOOR SIGNS/INV#129592	79.80	
	12-560-310		SUPPLIES/EQUIPMENT UNDER \$500		
PRESTIGE OFFICE PRODUCTS, LLC	242069	A	PROPERTY INVENTORY FORMS/INV#129574	211.31	
	12-560-310		SUPPLIES/EQUIPMENT UNDER \$500		
SAM HOUSTON STATE UNIVERSITY	242074	A	TJA JMI '23 REGISTRATION&MEMBERSHP	300.00	
	12-560-427		CONFERENCE/SEMINARS/DUES		
SCHNEIDER TIRE & LUBE LLC	242075	A	TIRE REPAIR #611/INV#46528	29.99	
	12-560-354		BATTERIES, TIRES & TUBES		
SCHNEIDER TIRE & LUBE LLC	242076	A	OIL CHANGE #605/INV#46473	58.98	
	12-560-454		REPAIRS OF VEH/EQUIP		
TEXAS A&M ENGINEERING EXTENSION SVC	242210	A	BASIC TELECOM COURSE #LET543	250.00	
	12-560-426		SCHOOLS FOR DEPUTIES/DISPATCHERS		
TIME WARNER CABLE ENTERPRISES LLC	242214	A	FIBER INTERNET @ SHERIFF'S OFFICE	1,078.09	
	12-560-420		COMMUNICATIONS EXPENSE		
TIME WARNER CABLE ENTERPRISES LLC	242215	A	FIBER INTERNET @ SVCS FACILITY	488.09	
	12-560-420		COMMUNICATIONS EXPENSE		
XEROX FINANCIAL SERVICES	242128	A	XEROX LEASE PAYMT/INV#4367550	269.72	
	12-560-421		COPIER USAGE/MAINT EXPENSE		
DEPARTMENT TOTAL				12,920.04	
0565-OPERATION OF JAIL					
A L & M BUILDING SUPPLY	242026	A	(2) SAFETY GLASSES/CUST#5134	8.98	
	12-565-340		JAIL SUPPLIES		
BRYAN RADIOLOGY ASSOCIATES	242031	A	INMATE LAB/5-4-23/BRA302868	123.23	
	12-565-405		PRISONER MEDICAL/MEDICINE		
BRYAN RADIOLOGY ASSOCIATES	242032	A	INMATE LAB/5-30-23/BRA305693	8.29	
	12-565-405		PRISONER MEDICAL/MEDICINE		
COLUMBUS COMMUNITY HOSPITAL	242037	A	INMATE LABS/5-4-23/#20501818	4,983.97	
	12-565-405		PRISONER MEDICAL/MEDICINE		
COLUMBUS COMMUNITY HOSPITAL	242038	A	INMATE OUTPATIENT/4-24-23/#20499518	6,234.55	
	12-565-405		PRISONER MEDICAL/MEDICINE		
COLUMBUS PLUMBING & SERVICE, INC.	242160	A	CELL TOILET REPAIR/INV#526	352.85	
	12-565-450		JAIL REPAIRS		
CONCORD MEDICAL GROUP, PLLC	242046	A	INMATE ER 3-12-23/#114950244	113.84	
	12-565-405		PRISONER MEDICAL/MEDICINE		
CONCORD MEDICAL GROUP, PLLC	242047	A	INMATE ER 4-23-23/#118978380	107.42	
	12-565-405		PRISONER MEDICAL/MEDICINE		
DOUBLE "C" PEST CONTROL	242098	A	MAY&JUNE PEST CONTROL/#11443,11871	120.00	
	12-565-495		PEST CONTROL		
FERGUSON FACILITIES SUPPLY	242048	A	FABULOSO/INV#H643795A	347.52	
	12-565-335		CLEANING SUPPLIES		
GARCIA CLINICAL LABORATORY, INC	242050	A	INMATE LAB/2-1&10-23/#18199550	7.20	
	12-565-405		PRISONER MEDICAL/MEDICINE		
GARCIA CLINICAL LABORATORY, INC	242051	A	INMATE LAB/1-6&17-23/#18129300	10.80	
	12-565-405		PRISONER MEDICAL/MEDICINE		
GARCIA CLINICAL LABORATORY, INC	242052	A	INMATE LAB/12-10-22/INV#63784	7.20	
	12-565-405		PRISONER MEDICAL/MEDICINE		
GARCIA CLINICAL LABORATORY, INC	242053	A	INMATE LAB/12-12-22/INV#63784	9.00	
	12-565-405		PRISONER MEDICAL/MEDICINE		
GENERAL SURGERY OF TEXAS, PA	242054	A	PHYSICIAN SVC/4-24-23/#EK12633	418.60	
	12-565-405		PRISONER MEDICAL/MEDICINE		
HUFFMAN ANESTHESIA, PLLC	242058	A	INMATE ANESTHESIA/4-24-23/#13416125	225.62	
	12-565-405		PRISONER MEDICAL/MEDICINE		

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	LABATT FOOD SERVICE	242059	A	FOOD ORDERS/INV#06120888 & 06086078	4,353.12
		12-565-333		FOOD FOR PRISONERS	
	LABATT FOOD SERVICE	242188	A	FOOD ORDERS/INV#06157925,06193681	4,255.05
		12-565-333		FOOD FOR PRISONERS	
	MOBILEXUSA	242060	A	INMATE LABS/5-17-23/CLIENT 9915009	67.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	MOBILEXUSA	242061	A	INMATE LABS/5-4-23/CLIENT 9915009	67.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	MOBILEXUSA	242062	A	INMATE LABS/2-9-23/CLIENT 9915009	65.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	MOBILEXUSA	242063	A	INMATE LABS/2-2-23/CLIENT 9915009	65.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	MOBILEXUSA	242064	A	INMATE LABS/3-3-23/CLIENT 9915009	67.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	MOBILEXUSA	242065	A	INMATE LABS/1-26-23/CLIENT 9915009	65.00
		12-565-405		PRISONER MEDICAL/MEDICINE	
	TOEPPERWEIN AIR-CONDITIONING	242079	A	REPLACE BELT @ JAIL/INV#16007	130.00
		12-565-450		JAIL REPAIRS	
	WICK'S WESTERN AUTO	242082	A	SVC ZERO TURN & TRIMMER LINE	199.96
		12-565-340		JAIL SUPPLIES	
	WICK'S WESTERN AUTO	242083	A	SERVICE LAWN TRACTOR	314.60
		12-565-340		JAIL SUPPLIES	
	XEROX FINANCIAL SERVICES	242125	A	XEROX LEASE PAYMT/INV#4361364	250.00
		12-565-421		COPIER LEASE	
	DEPARTMENT TOTAL				22,977.80
0585-INFORMATION TECHNOLOGY					
	AMAZON CAPITAL SERVICES	242144	A	PORT SWITCH/INV#1T4R-F31L-661P	15.99
		12-585-310		SUPPLIES/EQUIP UNDER \$500	
	AMAZON CAPITAL SERVICES	242145	A	DOCK & STAND/INV#13TJ-JCWK-HPQ3	247.98
		12-585-310		SUPPLIES/EQUIP UNDER \$500	
	COMDATA	242169	A	IT MAY FUEL/ACCT#XY863	152.53
		12-585-454		VEHICLE MAINTENANCE	
	DEPARTMENT TOTAL				416.50
0640-CONTRACT SERVICES					
	CARING TRANSPORTS, LLC	242212	A	REMOVE & TRANSPORT BODY 6/18/2023	217.50
		12-640-445		AUTOPSIES	
	HENNEKE FUNERAL HOME, LTD.	242101	A	REMOVE & TRANSPORT BODY 6-13-2023	2,740.00
		12-640-445		AUTOPSIES	
	HENNEKE FUNERAL HOME, LTD.	242178	A	REMOVE & TRANSPORT BODY 6-21-2023	1,115.00
		12-640-445		AUTOPSIES	
	DEPARTMENT TOTAL				4,072.50
0645-INDIGENT HEALTH CARE					
	COLUMBUS COMMUNITY HOSPITAL	242039	A	IHC OUTPATIENT/4-1-23/#20496726	4,239.64
		12-645-466		HOSPITALIZATION, IHC	
	COLUMBUS COMMUNITY HOSPITAL	242040	A	IHC OUTPATIENT/3-9-23/#20493252	83.79
		12-645-466		HOSPITALIZATION, IHC	
	COLUMBUS COMMUNITY HOSPITAL	242041	A	IHC LABS/5-17-23/#20503367	149.91
		12-645-466		HOSPITALIZATION, IHC	
	COLUMBUS MEDICAL CLINIC	242042	A	IHC OFFICE VISIT/12-8-2022/#425362	98.32
		12-645-467		MEDICAL, IHC	
	COLUMBUS MEDICAL CLINIC	242043	A	IHC OFFICE VISIT/9-8-2022/#417259	60.00
		12-645-467		MEDICAL, IHC	
	COLUMBUS MEDICAL CLINIC	242044	A	IHC OFFICE VISIT/5-17-23/#439739	77.00
		12-645-467		MEDICAL, IHC	

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DEPARTMENT				
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PRESTIGE OFFICE PRODUCTS, LLC	242070	A	TONER CARTRIDGES/INV#129105	290.88
	12-645-310		SUPPLIES/EQUIPMENT UNDER \$500	
DEPARTMENT TOTAL				4,999.54
0665-AGRI EXTENSION SERVICE				
CAPITAL ONE	242153	A	ROW CROP TOUR SUPPLIES/TR#08643	31.22
	12-665-312		SUPPLIES - AG DEMO ACCT	
COMDATA	242168	A	AGRILIFE MAY FUEL/ACCT#XY863	120.72
	12-665-429		TRAVEL ALLOWANCE	
DISTRICT 3 TCAA	242166	A	MEMBERSHIP REGISTRATION	300.00
	12-665-427		CONVENTIONS/SEMINARS/DUES	
JA'SHAE CARTER	242182	A	TRAVEL REIMBURSEMENT	426.61
	12-665-429		TRAVEL ALLOWANCE	
TEXAS AGRILIFE EXTENSION	242202	A	ROW CROP TOUR SUPPLIES	57.98
	12-665-312		SUPPLIES - AG DEMO ACCT	
TIME WARNER CABLE ENTERPRISES LLC	242113	A	INTERNET @ AG BLDG	130.68
	12-665-420		COMMUNICATIONS EXPENSE	
XEROX FINANCIAL SERVICES	242127	A	XEROX LEASE PAYMT/INV#4361364	477.77
	12-665-421		XEROX EXPENSE	
DEPARTMENT TOTAL				1,544.98
0695-MISCELLANEOUS				
BANNER PRESS NEWSPAPER, INC.	242084	A	PROPERTY FRAUD ALERT AD/#11089	129.38
	12-695-431		PUBLISHING & SUBSCRIPTION	
BANNER PRESS NEWSPAPER, INC.	242151	A	CTY JUDGE SUBSC THRU 7-31-24/#860	38.50
	12-695-431		PUBLISHING & SUBSCRIPTION	
BAUMGART AGENCY LLC	242027	A	CO CLERKS BLANKET BOND RENEWAL	285.00
	12-695-480		BONDS	
FP FINANCE PROGRAM	242213	A	MAIL MACHINE LEASE/INV#34259946	177.00
	12-695-311		POSTAGE & BOX RENT	
PRESTIGE OFFICE PRODUCTS, LLC	242068	A	2 CS COPY PAPER/INV#129339	117.98
	12-695-331		COPIER SUPPLIES	
TIME WARNER CABLE ENTERPRISES LLC	242114	A	FIBER INTERNET @ ANNEX	854.46
	12-695-420		COMMUNICATIONS EXPENSE (DSL)	
WEIMAR MERCURY	242119	A	PROPERTY FRAUD ALERT ID#26	63.75
	12-695-431		PUBLISHING & SUBSCRIPTION	
DEPARTMENT TOTAL				1,666.07
FUND TOTAL				582,132.90

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06/23/2023--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0013 RECORDS PRESERVATION FUND CYCLE: ALL PAGE 8
 TIME:02:18 PM Claims for payment as of June 23, 2023 PREPARER:0009

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0200-LIABILITY ACCOUNT					
	PAYROLL FUND	242014	R	TRANSFER TO COVER/06-01 to 06-15 PR	678.73
		13-200-120		PAYROLL TRANSFER CLEARING ACCT	
	DEPARTMENT TOTAL				678.73
0613-RECORDS PRESERVATION					
	FIDLAR TECHNOLOGIES, INC.	242049	A	PROP FRAUD ALERT ANNUAL MAINT	1,500.00
		13-613-451		RECORDS PRESERVATION	
	DEPARTMENT TOTAL				1,500.00
	FUND TOTAL				2,178.73

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06/23/2023--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0022 R&B PCT #2 CYCLE: ALL PAGE 11
 TIME:02:18 PM Claims for payment as of June 23, 2023 PREPARER:0009

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0200-LIABILITY ACCOUNTS					
	PAYROLL FUND	242016	R	TRANSFER TO COVER/06-01 to 06-15 PR	14,286.33
		22-200-120		PAYROLL TRANSFER CLEARING ACCT	
	DEPARTMENT TOTAL				14,286.33
0622-PCT #2 TOTAL DISBURSEMNTS					
	CINTAS CORPORATION	242085	A	SHOP SUPLS/INV4157760530,4158190560	13.67
		22-622-325		SHOP SUPPLIES	
	CINTAS CORPORATION	242086	A	INIFORMS/INV4157760530,4158190560	176.78
		22-622-491		UNIFORMS	
	HERRMANN INTERNATIONAL	242102	A	PATCH TRUCK REPAIR/#X101011306:01	354.98
		22-622-454		REPAIRS OF EQUIP/VEHICLES	
	MCCOY'S BUILDING SUPPLY	242103	A	FILL SPOUT/INV#1241757	28.78
		22-622-325		SHOP SUPPLIES	
	MCCOY'S BUILDING SUPPLY	242104	A	FENCE REPAIR SUPPLIES/INV#1241534	17.93
		22-622-355		REPAIR MATERIALS	
	NUTRIEN AG SOLUTIONS, INC.	242107	A	JOHNSON GRASS CHEMICAL/INV#51487227	2,265.55
		22-622-337		HERBICIDES	
	ROMCO EQUIPMENT CO.	242109	A	VOLVO GRADER REPAIR/INV#103157638	6,562.70
		22-622-454		REPAIRS OF EQUIP/VEHICLES	
	SHOPPA'S FARM SUPPLY, INC.	242110	A	PARTS/INV#1619222,1623271,1615361	1,398.85
		22-622-454		REPAIRS OF EQUIP/VEHICLES	
	STAVINOHHA TIRE PROS LLC	242111	A	BATTERIES FOR VOLVO/INV#109686	348.26
		22-622-354		BATTERIES, TIRES & TUBES	
	SUN COAST RESOURCES, INC.	242112	A	800GL D DIES,150GL GAS,100 GL DIES	2,723.03
		22-622-330		FUEL & LUBRICANTS	
	DEPARTMENT TOTAL				13,890.53
	FUND TOTAL				28,176.86

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06/23/2023--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0024 R&B PCT #4 CYCLE: ALL PAGE 13
 TIME:02:18 PM Claims for payment as of June 23, 2023 PREPARER:0009

DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0200-LIABILITY ACCOUNTS				
PAYROLL FUND	242018	R	TRANSFER TO COVER/06-01 to 06-15 PR	19,727.11
	24-200-120		PAYROLL TRANSFER CLEARING ACCT	
DEPARTMENT TOTAL				19,727.11
0624-PCT #4 TOTAL DISBURSEMNTS				
A-LINE AUTO PARTS	242206	A	TIRE KITS/CUST#45784	5.31
	24-624-354		BATTERIES, TIRES & TUBES	
AXEL ROYAL LLC	242022	R	HYD FLUID & 15W40/INV#2023-48314-00	2,919.40
	24-624-330		FUEL & LUBRICANTS	
BROOKSIDE EQUIPMENT SALES, INC.	242030	A	PARTS/ACCT#C00656	416.35
	24-624-355		REPAIR MATERIALS	
COLUMBUS BEARING & INDUST	242036	A	HYD HOSE & FITTINGS/CUST#201428	97.09
	24-624-454		REPAIRS OF EQUIP/VEHICLES	
DARRELL GERTSON	242096	A	JUNE 7-19 MILEAGE	316.36
	24-624-429		TRAVEL EXPENSE	
GRAINGER	242176	A	REUSABLE HYD HOSE ENDS/#9735132954	244.93
	24-624-355		REPAIR MATERIALS	
SCHNEIDER TIRE & LUBE LLC	242207	A	TIRE/INV#46617	95.00
	24-624-354		BATTERIES, TIRES & TUBES	
TRACTOR SUPPLY CREDIT PLAN	242080	A	MARKING PAINT & FLAGS	28.98
	24-624-325		SHOP SUPPLIES	
TRACTOR SUPPLY CREDIT PLAN	242216	A	(20) TPOSTS & BARBED WIRE	169.79
	24-624-486		R&B CONSTRUCTION	
UNIFIRST CORPORATION	242118	A	UNIFORMS/#2680026305,2680025595	136.12
	24-624-491		UNIFORMS	
WAKEFIELD BRIDGE, INC.	242012	R	BRIDGE ON CR103/INV#1261	129,000.00
	24-624-486		R&B CONSTRUCTION	
DEPARTMENT TOTAL				133,429.33
FUND TOTAL				153,156.44

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- _13. Announcements (without discussion and no action) by elected officials/department heads. (Types of Announcements: Events, Road Conditions, Weather Occurrences, Important Dates, Vacancies in Offices or Positions, Accomplishments of Individuals, and Notices)**

Commissioner Gertson announced that County Road 103 is now open.

Commissioner Neuendorff announced that Bernardo Road will be closed all day June 27, 2023.

Judge Prause announced that the heat can be dangerous especially without air conditioning. Stay safe.

Commissioner Brandt announced that the precinct has been spraying. He is asking residents to wait to mow.

Commissioner Wessels announced he is a member of Combined Community Action and they give out fans for those in need.

- _14. Commissioners Court Members sign all documents and papers acted upon or approved.**

Judge Prause announced it is now time to sign all documents and papers.

- _15. Budget Workshop.**

Judge Prause stated the summary report shows changes requested in all departments. He said that any changes concerning salary have traditionally been sent to the Compensation Committee and that option is available if the court wishes to utilize it.

The first department discussed was Weimar Public Library, requesting an increase from \$5,000 to \$10,000. Commissioner Wessels suggested that if one city's library budget was increased, they all should be. Currently the three city libraries to will stay at \$5,000 and the two smaller libraries at \$3,500.

The court began discussions on the Columbus Volunteer Fire Department request which led to a conversation on how to properly budget without exact numbers from Colorado County Central Appraisal District. Discussions continued on how to help all the fire departments fairly. Michelle Lowrance suggested drafting a budget with the requested increases and then reducing if necessary. Judge Prause agreed this would be a good way to start. He suggested having a zero-based budget (based on the preliminary report

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from the Appraisal District) as well as the preliminary draft with increases for a comparison. Commissioner Gertson suggested adding the salary increases in the draft budget as well. Commissioner Brandt suggested looking at the requests as needs versus wants. The county should take care of the needs first. Judge Prause suggested making appointments at future budget workshop meetings with departments that are requesting significant increases. These departments are fire departments requesting over \$100,000 increase, Court Technology (County and District Clerks), Elections Administrator, County Auditor, Emergency Management, Emergency Medical Services, County Sheriff, Operation of Jail, and Precinct No. 2. Judge Prause said these appointments can be scheduled on non-court days if that makes it more convenient.

_16. Adjourn.

Motion by Judge Prause to adjourn at 11:05 A.M.; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.

An audio recording of this meeting of June 26, 2023 is available in the County Clerk's Office.

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Minutes were taken and prepared by Kimberly Menke, County Clerk on the 26th day of June 2023 with Judge Ty Prause presiding.

I, KIMBERLY MENKE, COUNTY CLERK AND EX-OFFICIO OF THE COMMISSIONERS COURT IN AND FOR COLORADO COUNTY, TEXAS do hereby certify that the foregoing is a true and correct copy of the minutes of the Commissioner Court in session on the 26th day of June 2023.

Given under my hand and official seal of office this date June 26, 2023.

