

STATE OF TEXAS:

COUNTY OF FISHER:

FISHER COUNTY COMMISSIONER COURT MINUTES

May 8, 2023

Be it remembered that on Monday, the 8TH day of May 2023 the Commissioners' Court of Fisher County, Texas, convened in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, Roby Texas

Ken Holt, County Judge

Pat Thomson, County Clerk

Gordon Pippin, Commissioner #1

Dexter Elrod, Commissioner #2

Preston Martin, Commissioner #3

Micah Evans, Commissioner #4

And the proclamation having been made the Court was in session, the following business came on to be considered:

CALL MEETING TO ORDER & ESTABLISH QUORUM – All Present

Order 1- Motion Commissioner Pippin, second by Commissioner Elrod to approve consent agenda, reports, bills, and expense accounts (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 2-Motion by Commissioner Martin, second by Commissioner Evans to approve special revenue for pipeline public road crossing from Cholla Petroleum for \$3,725 on CR 151 & 154 (see attached). This motion having been put to vote prevailed the vote being unanimous

Order 3-Motion by Commissioner Pippin, second by Commissioner Evans to approve bid for new HVAC for Courthouse from Batjer Services for \$119,730 (see attached). This motion having been put to vote prevailed, vote being 3 for and Commissioner Martin voting against.

Order 4-Motion by Commissioner Pippin, second by Commissioner Evans to approve application for pipeline public road crossing permit with Caliper Energy Services LLC on CR 347 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 5-Outside Audit FY 2023 by Roberts & McGee CPA FYI (see attached)

Order 6- Motion by Commissioner Evans, second by Commissioner Pippin to adjourn to executive session as per LGC Sec 551.071. This motion having been put to vote prevailed.

Order 7-Motion by Commissioner Pippin, second by Commissioner Evans to reconvene Court. This motion having been put to vote prevailed.

Order 8-Presentation by Blair Energy on the Clearfork Green Hydrogen.

Order 9-Motion by Commissioner Pippin, second by Commissioner Elrod to approve contract with DSHS for County Clerk office (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 10-Motion by Commissioner Evans, second by Commissioner Elrod to table request for moving Senior Citizens building water lines. This motion having been put to vote prevailed, the vote being unanimous.

Order 11-Discussion only into need for laundry mat in Rotan.

Order 11-Motion by Commissioner Pippin, second by Commissioner Martin to approve road closing all that portion of Hwy #4 which has been abandon between State Hwy 70 and CR 205. Abandon road shall revert to the adjoining landowners to the centerline. This motion having been put to vote prevailed, the vote being unanimous.

Order 12-Motion by Commissioner Martin, second by Commissioner Elrod to approve Interlocal Cooperation Agreement for housing of Lubbock County Inmates at \$50 per day. This motion did not pass the vote being 2 for and 3 against. Commissioners Martin and Elrod voting for and Commissioners Pippin, Evans, and Judge Holt voting against.

Order 13- Motion by Commissioner Martin, second by Commissioner Pippin to adjourn. This motion having been put to vote prevailed, the vote being unanimous.

State of Texas:

County of Fisher:

I, Pat Thomson, Fisher County Clerk, attest that the foregoing is a true and-accurate accounting of the Commissioner Court's authorized proceedings for May 8th, 2023

Pat Thomson



**County Clerk and Ex-Officio Member
Of Commissioners' Court, Fisher County, Texas**

**NOTICE OF OPEN MEETING AND AGENDA
COMMISSIONER'S COURT OF FISHER COUNTY, TEXAS**

Notice is hereby given that a meeting of the Commissioners Court of Fisher County, Texas will be held on Monday, May 8, 2023, at 09:00 a.m. in the 32nd District/County Courtroom, Fisher County Courthouse, 112 N. Concho, Roby, Texas, to consider, discuss, pass or adopt such items of business as identified below:

A. CALL TO ORDER

Determination of Quorum
Prayer – Lynda Nelson
First Baptist Church - Rotan
Pledge of Allegiance

**B. PUBLIC COMMENTS—PRESENTATIONS OR MISCELLANEOUS REPORTS—
DISCUSSION ITEMS (No vote will be taken on any of these items)**

PUBLIC COMMENT NOTE: Anyone wishing to address the Court during Public Comments is required to register your name on the Clerk's registry prior to the meeting and indicate which item or subject you wish to address. Speakers are limited to THREE (3) minutes maximum, and if there are more than three speakers who wish to address the same item, the Court reserves the right to limit speakers. THE COURT CANNOT DELIBERATE OR ACT ON MATTERS NOT LISTED ON THE AGENDA.

C. DELIBERATE/CONSIDER ACTION ON CONSENT AGENDA ITEMS:

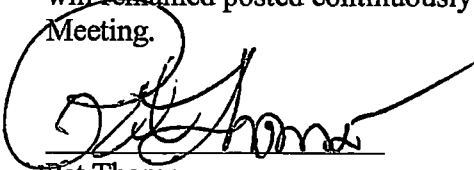
1. Departmental Reports:
 - a) Senior Citizens Center/Emilia Garcia
 - b) Extension Office/Nick Dickson
 - c) County Treasurer/Jeanna Parks
 - d) County Auditor/Becky Mauldin
 - e) Law Enforcement Center/Randy Ford

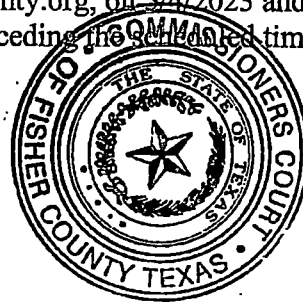
D. DELIBERATE/CONSIDER ACTION ON NEW BUSINESS ITEMS:

2. Conflict of Interest Bills (LGC §171.004)/Becky Mauldin
3. Budget Amendments and/or Line Item Transfers/Becky Mauldin
4. Burn Ban (new resolution after 90 days or reinstated as needed)
5. Special Revenue (LGC SEC 111.0108)/Becky Mauldin
6. Approve Bids for HVAC Replacement at the Courthouse/Becky Mauldin
7. Discuss and Approve Road Crossing Agreement for Caliper Petroleum on CR 347/Lance Barrett
8. Information Only: Outside Auditor Yearly Report/Stacy McGee
9. Discuss and Approve New Electric Service Contract/Becky Mauldin
10. Discuss Possible Lawsuits/Personnel for Sheriff Department/Randy Ford
11. Presentation by Blair Energy on the Clearfork Green Hydrogen/Solar Project in Sylvester/Randy Kelly
12. Discuss and Approve Interlocal Cooperation Contract with DSHS/Pat Thomson
13. Discuss and Approve New Water Lines for Senior Center
14. Discussion Only: Low Income Needs/Mary Denson
15. Approve Abandoned Hwy 4 Right-of-Way Be Put in the Record as Given to the Landowner Between Hwy 70 & CR 205/Pete Elrod – Patriot Surveying

16. Approve Interlocal Cooperation Agreement For Housing of Lubbock County
Inmates/Randy Ford

I, Pat Thomson, Fisher County Clerk, do hereby certify that the above Notice of Open Meeting and Agenda of the Commissioners Court is a true and correct copy of said Notice and Agenda, and said Notice and Agenda was posted on the bulletin board of the Fisher County Courthouse, 112 N. Concho Roby, Texas 79543 and a copy was emailed to website administrator for posting to the Fisher County Website at www.fishercounty.org, on 5/4/2023 and said Notice will remain posted continuously for at least 72 hours preceding the scheduled time of said Meeting.


Pat Thomson
Fisher County Clerk



(In accordance with Title III of the Americans with Disabilities Act, we invite all attendees to advise us of any special accommodations due to disability. Please submit your request as far as possible in advance of the meeting you wish to attend.)

As authorized by the Texas Government Code, the Commissioners' Court of Fisher County, Texas reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed above as they may relate to Texas Government Code Section 551.071(1) (Consultation with Attorney about pending or contemplated litigation or settlement offers);

Texas Government Code Section 551.071(2) (Consultation with Attorney when the Attorney's obligations under the Texas Disciplinary Rules of Professional conduct of the State Bar of Texas conflicts with Chapter 551 of the Texas Government Code);

Texas Government code Section 551.072 (Deliberations About Real Property); Texas Government Code Section 551.073(Deliberations about Gifts and Donations); Texas Government Code 551.074 (Personnel Matters); Texas Government Code Section 551.0745 (Deliberations about a County Advisory Body); Texas Government code Section 551.076 (Deliberations about Security Devices); and Texas Government Code Section 551.087 (Economic Development Negotiations).

In the event that the court adjourns into Executive Session, unless otherwise specified on the agenda, the Court will announce any other parties who are authorized to be present during the deliberations in Executive Session and will announce under what section of the Texas Government code the Commissioners Court is using as its authority to enter into Executive Session.

**2022 TAX YEAR
APRIL 2023 REPORT
FISHER COUNTY R&B**

<u>CURRENT 2022 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$106,108.48	
CERTIFIED AMOUNTS	\$ 106,163.99	625,639,599
TAX RATE/\$100 VALUE	\$ 0.016960	
BEGINNING BALANCE	\$ 4,680.15	
ADJUSTMENTS (+/-)	\$ 10,083.48	
ADJUSTED TAX	\$ 14,763.63	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 1,158.31	
UNCOLLECTED BAL	\$ 13,605.32	
% COLLECTED	87.18%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 3,151.27
(INCLUDES 2021 CUR DEL)	\$ -
DELINQUENT ROLL TOTAL	\$ 2,223.53
ADJUSTMENTS (+/-)	\$ -
ADJUSTED DEL TAX	\$ 2,223.53
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 41.63
UNCOLLECTED BALANCE	\$ 2,181.90
% COLLECTED	30.76%

SUMMARY OF COLLECTIONS

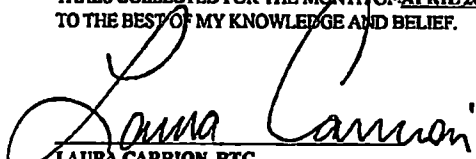
	<u>TAX</u>	<u>P & I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>CORRECTIONS</u>	<u>AMT. COLLECTED</u>
CURRENT 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT DELINQUENT	\$ 1,158.31	\$ 57.83	\$ -	\$ -	\$ -	\$ 1,216.14
PRIOR YR DELINQUENT	\$ 41.63	\$ 15.25	\$ -	\$ -	\$ -	\$ 56.88
ENTITY TOTALS	\$ 1,199.94	\$ 73.08	\$ -	\$ -	\$ -	\$ 1,273.02

ATTORNEY FEES: \$ 10.70

TOTAL PAID: \$ 1,273.02

TOTAL COLLECTED: \$ 1,273.02

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY R&B ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2023, AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


 LAURA CARRION, RTC
 TAX COLLECTOR

Fisher County R&B
Money Counts
April 2023

Type	Date	Num	Name	Memo	Amount
Check	04/14/2023	30890	Fisher County R&B	PYD 31.65 PYD PI 12.22 CURR 230.98 CURR PI 22.34	-297.19
Check	04/21/2023	30902	Fisher County R&B	PYD 1.93 PYD PI .75 CURR 53.29 CURR PI 5.81	-61.78
Check	04/28/2023	30915	Fisher County R&B	PYD 8.05 PYD PI 2.28 CURR 874.04 CURR PI 29.68	-914.05
TOTAL					-1,273.02

**2022 TAX YEAR
APRIL 2023 REPORT
FISHER COUNTY I&S**

<u>CURRENT 2022 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$612,351.02	
CERTIFIED AMOUNTS	\$ 612,668.16	625,639,599
TAX RATE/\$100 VALUE	\$ 0.097876	
BEGINNING BALANCE	\$ 27,011.42	
ADJUSTMENTS (+/-)	\$ 58,192.53	
ADJUSTED TAX	\$ 85,203.95	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 6,681.85	
UNCOLLECTED BAL	\$ 78,522.10	
% COLLECTED	87.18%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 17,909.45
(INCLUDES 2021 CUR DEL)	\$ -
DELINQUENT ROLL TOTAL	\$ 12,527.69
ADJUSTMENTS (+/-)	\$ -
ADJUSTED DEL TAX	\$ 12,527.69
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 237.00
UNCOLLECTED BALANCE	\$ 12,290.69
% COLLECTED	31.37%

SUMMARY OF COLLECTIONS

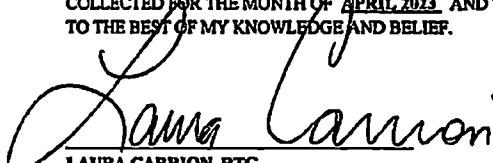
	<u>TAX</u>	<u>P & I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>CORRECTION</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2022</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 6,681.85	\$ 333.51	\$ -	\$ -	\$ -	\$ 7,015.36
<u>PRIOR YR DELINQUENT</u>	\$ 237.00	\$ 86.68	\$ -	\$ -	\$ -	\$ 323.68
<u>ENTITY TOTALS</u>	\$ 6,918.85	\$ 420.19	\$ -	\$ -	\$ -	\$ 7,339.04

ATTORNEY FEES: \$ 62.25

TOTAL PAID: \$ 7,339.04

TOTAL COLLECTED: \$ 7,339.04

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2023 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


LAURA CARRION, RTC
TAX COLLECTOR

Fisher County I&S
Money Counts
April 2023

Type	Date	Num	Name	Memo	Amount
Check	04/14/2023	30889	Fisher County I&S	PYD 178.87 PYD PI 69.00 CURR 1331.76 CURR PI 129.00	-1,708.63
Check	04/21/2023	30901	Fisher County I&S	PYD 11.16 PYD PI 4.28 CURR 306.85 CURR PI 33.53	-355.82
Check	04/28/2023	30914	Fisher County I&S	PYD 46.97 PYD PI 13.40 CURR 5043.24 CURR PI 170.98	-5,274.59
TOTAL					-7,339.04

**2022 TAX YEAR
APRIL 2023 REPORT
FISHER COUNTY M&O**

<u>CURRENT 2022 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$3,337,799.78	
CERTIFIED AMOUNTS	\$ 3,339,517.29	625,639,599
TAX RATE/\$100 VALUE	\$ 0.533502	
BEGINNING BALANCE	\$ 147,282.64	
ADJUSTMENTS (+/-)	\$ 317,193.34	
ADJUSTED TAX	\$ 464,475.98	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 36,444.40	
UNCOLLECTED BAL	\$ 428,031.58	
% COLLECTED	87.18%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 120,138.39
(INCLUDES 2021 CUR DEL)	\$ -
DELINQUENT ROLL TOTAL	\$ 88,949.94
ADJUSTMENTS (+/-)	\$ -
ADJUSTED DEL TAX	\$ 88,949.94
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 1,225.53
UNCOLLECTED BALANCE	\$ 87,724.41
% COLLECTED	26.98%

SUMMARY OF COLLECTIONS

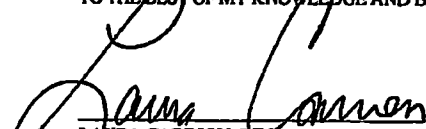
	<u>TAX</u>	<u>P & I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>OTHER (OVER/SHORT)</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2022</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 36,444.40	\$ 1,824.45	\$ -	\$ -	\$ 0.20	\$ 38,269.05
<u>PRIOR YR DELINQUENT</u>	\$ 1,225.53	\$ 464.61	\$ -	\$ -	\$ -	\$ 1,690.14
<u>ENTITY TOTALS</u>	\$ 37,669.93	\$ 2,289.06	\$ -	\$ -	\$ 0.20	\$ 39,959.19

ATTORNEY FEES: \$ 325.25

TOTAL PAID: \$ 39,959.19

TOTAL COLLECTED: \$ 39,959.19

I, LAURA CARRION -- TAX COLLECTOR FOR FISHER COUNTY ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2023 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


LAURA CARRION, RTC
TAX COLLECTOR

Fisher County M&O
 Money Counts
 April 2023

Type	Date	Num	Name	Memo	Amount
Check	04/14/2023	30888	Fisher County M&O	PYD 933.70 PYD PI 375.48 CURR 7266.16 CURR PI 703.29 O/S .81	-9,279.44
Check	04/21/2023	30900	Fisher County M&O	PYD 55.04 PYD PI 21.46 CURR 1684.99 CURR PI 189.18 O/S -.06	-1,950.61
Check	04/28/2023	30913	Fisher County M&O	PYD 236.79 PYD PI 67.67 CURR 27493.25 CURR PI 931.98 O/S -0.55	-28,729.14
TOTAL					-39,959.19

**MONTHLY FUNDS SUMMARY
FISHER CO. TAX COLLECTOR
JONNYE LU SPECK**

APRIL 2023

	<u>COUNTY FUNDS</u>	<u>STATE FUNDS</u>	<u>TOTAL</u>
MONDAY REG.REPORT:	<u>19,729.73</u>	<u>2,935.00</u>	<u>22,664.73</u>
IRP PAYMENT:			
TITLE REPORTS:	<u>205.00</u>	<u>328.00</u>	<u>533.00</u>
MOTOR VEHICLE TOTAL:	<u>19,934.73</u>	<u>3,263.00</u>	<u>23,197.73</u>

TOTALS PAID:
YOUNG FARMER FUND: 135.00
SALES TAX FEE: 4,368.58
BANK FEE: 13.81
TERP FEE: 615.00

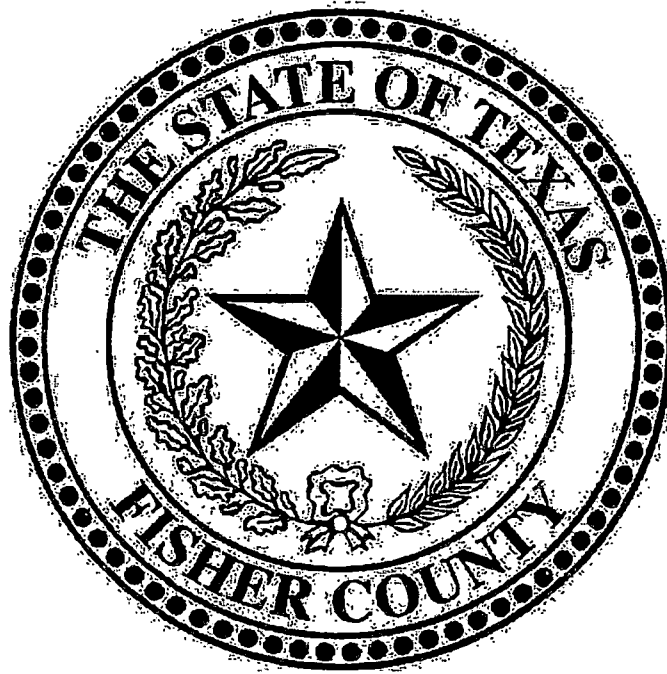
CHECKING ACCT. SUMMARY:
FUNDS DEPOSITED: 28,384.68
CO. DISBURSMENTS: 19,934.73
Tx Dot Disburs: 3,263.00
INTEREST: 37.37
Young Farmers: 135.00
State Comp: 4,983.58
Beer/Alcohol: _____
Subcontractor: 31.00

: _____
 Balance on Hand: 0

GRAND TOTAL COUNTY FUNDS PD: 19,989.29
GRAND TOTAL STATE FUNDS PD: 8,395.39
MVD TOTAL COLLECTIONS: 28,384.68

Treasurer Report

April 2023



**County Finances
Treasurer's Report
Period Ending April 2023**

The monthly report of the County Treasurer includes, but is not limited to,

1. Money received and disbursed to include Deposit Receipt Report and Complete Check Listing Report (excluding payroll) for the month of April 2023;
2. All other proceedings in the treasurer's office that pertain to the financial standing of Fisher County. {LGC 114.026(a) (b)}

The bank statements have been reconciled for all accounts and any adjustments have been noted.

This affidavit must state the amount of cash and other assets that are in the custody of the County Treasurer at the time of the examination. {LGC 114.026(d)}


The total of funds held by the Fisher County Treasurer and other assets is

Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
AGENCY FUNDS					
Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
\$17,213.91		\$19.80		\$17,233.71	District Court Minor Registry #27973
\$159,871.15				\$243,333.71	District Court Receivership #19723
\$51,390.36				\$51,390.36	District Court Registry #19715
\$5,733.20	\$210.60	\$3.14	-\$3,495.89	\$2,450.45	LEC Inmate Phone/Commissary #23683
\$23,815.99	\$6,415.94	\$13.81	-\$24,655.82	\$5,589.92	Tax Collector Sales Tax #19756
\$18,688.83	\$24,652.83	\$23.56	-\$21,358.80	\$22,006.42	Tax Collector Motor Vehicle #19749
\$276,693.44	\$31,279.37	\$60.31	-\$49,510.51	\$342,004.57	TOTAL

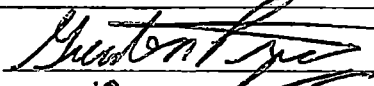
TREASURY FUNDS					
Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
\$6,328,665.44	\$136,455.24	\$7,067.21	-\$422,838.16	\$6,049,349.73	Operations / General Fund #19665
\$498.40		\$0.57		\$498.97	Drug Forfeiture #19681
\$235,856.45		\$271.39		\$236,127.84	MMA (Money Market Acct) #19673
\$525,006.93	\$5,004.19	\$607.51		\$530,618.63	I & S (Interest & Sinking) Tax Received #23022
\$2,607.18	\$210.60	\$3.15	-\$180.04	\$2,640.89	Commissary Profit #24392
\$51,350.17	\$1,970.00	\$60.55		\$53,380.72	Pre-Trial Diversion #25449
\$2,220.27	\$2,452.00	\$2.78	-\$2,220.27	\$2,454.78	County Clerk E-File & Credit Card Funds #26405
\$616.03	\$864.40	\$0.84	-\$691.03	\$790.24	Dist. Clerk E-File & Credit Card Funds #26413
\$18,111.72	\$15,285.60	\$19.72	-\$18,976.62	\$14,440.42	JP Credit Card Funds #26421
\$157,309.84		\$113.57		\$157,423.41	Certificates of Deposit 1 #1105 (CD's) .0721 %int
\$157,309.84		\$113.57		\$157,423.41	Certificates of Deposit 2 #1106 (CD's) .0721 %int
\$157,309.84		\$113.57		\$157,423.41	Certificates of Deposit 3 #1107 (CD's) .0721 %int
\$157,309.84		\$113.57		\$157,423.41	Certificates of Deposit 4 #1108 (CD's) .0721 %int
\$157,309.84		\$113.57		\$157,423.41	Certificates of Deposit 5 #1109 (CD's) .0721 %int
\$259,733.61		\$297.80		\$260,031.41	Certificates of Deposit 6 #1146 (CD's) .1146 %int
\$8,211,215.40	\$162,242.03	\$8,899.37	-\$444,906.12	\$7,937,450.68	TOTAL

We, the undersigned County Judge and Commissioners for Fisher County, hereby certify that we have examined and compared the County Treasurer's Monthly Report filed with us on the 8th day of May 2023 and have found the same to be correct.


WITNESS OUR HANDS, officially, this 8th day of May 2023




County Judge




Commissioner Precinct # 1



Commissioner Precinct #2




Commissioner Precinct # 3



Commissioner Precinct # 4

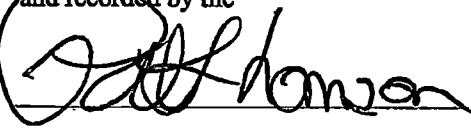
BEFORE ME, the undersigned authority, on this day personally appeared Brandi Duniven, Fisher County Treasurer Deputy Assistant and says that the within and foregoing report is true and correct.



Fisher County Treasurer Deputy Asst.

SWORN TO AND SUBSCRIBED BEFORE the County Judge and County Commissioners of Fisher County, on this 8th day of May 2023.

FILED FOR RECORD and RECORDED THIS 8th day of May 2023
and recorded by the



Fisher County Clerk



Bank Reconciliation Details Report

Bank & HCSS Accounting System

General Funds Operating Account

		Net Activity for the Period			Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys. Balances
Starting Balances					6,328,665.44	6,275,428.51
A/P Checks						
Issued	144		265,386.03			265,386.03
Cashed	159		301,640.10		301,640.10	
Void	3	9,502.76				9,502.76
Outstanding	12	7,480.11				
Payroll Checks						
Issued	129	EFT Checks	118,532.93	EFT Cashed		
Cashed	0	129	0.00	118,532.93	118,532.93	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	78	140,677.28				140,677.28
Dep. Cleared	78	140,677.28			140,677.28	
Outstanding	0		0.00			
Journal Entries						
General Ledger	1	180.04	0.00	180.04	180.04	180.04
Payroll	618	0.00	118,532.93	118,532.93		
Disposed	0	0.00	0.00	0.00		118,532.93
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					6,049,349.73	6,041,869.62
Checks to be Cashed		0	0.00	Outstanding	7,480.11	
Bank Balance/System Balance Differential					6,041,869.62	6,041,869.62

04-01-2023 04-30-2023

6,328,665.44

6,049,349.73

Refresh

Accts Payable

Payroll

Receipts

Journals

Other

Cash the Checks

Exit This Screen

Import Cashed Checks

04-01-2023 04-30-2023

2,220.27

2,454.78

Refresh

Accts Payable

Payroll

Receipts

Journals

Other

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					2,220.27	2,220.27
A/P Checks						
Issued	1		2,220.27			2,220.27
Cashed	1		2,220.27		2,220.27	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	17	2,537.78				2,537.78
Dep - Cleared	18	2,454.78			2,454.78	
Outstanding	1		83.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					2,454.78	2,537.78
Checks to be Cashed:	0	0.00	0.00	Outstanding	83.00	
Bank Balance/System Balance Differential					2,537.78	2,537.78

04-01-2023 04-30-2023

2,607.18

2,640.89

Refresh

Accts Payable

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					2,607.18	2,607.18
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	2	213.75				213.75
Dep - Cleared	2	213.75			213.75	
Outstanding	0		0.00			
Journal Entries						
General Ledger	1	0.00	180.04	180.04	180.04	180.04
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					2,640.89	2,640.89
Checks to be Cashed:	0	0.00	0.00	Outstanding		
Bank Balance/System Balance Differential					2,640.89	2,640.89

04-01-2023 04-30-2023

616.03
790.24

Refresh

Accts Payable

- Payroll
- Receipts
- Journals
- Other

Cash the Checks
Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys. Balances
Starting Balances					616.03	616.03
A/P Checks						
Issued	1		691.03			691.03
Cashed	1		691.03		691.03	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	8	865.24				865.24
Dep - Cleared	8	865.24			865.24	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					790.24	790.24
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					790.24	790.24

04-01-2023 04-30-2023

498.40
498.97

Refresh

Accts Payable

- Payroll
- Receipts
- Journals
- Other

Cash the Checks
Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys. Balances
Starting Balances					498.40	498.40
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	0.57				0.57
Dep - Cleared	1	0.57			0.57	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					498.97	498.97
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					498.97	498.97

Bank Account Reconciliation Screen
 104221 DEPOSIT ACCOUNT

04-01-2023 04-30-2023

525,006.93

530,618.63

Refresh

Accts Payable

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					525,006.93	525,006.93
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	5	5,611.70				5,611.70
Dep - Cleared	5	5,611.70			5,611.70	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					530,618.63	530,618.63
Checks to be Cashed		0	0.00	Outstanding		
Bank Balance/System Balance Differential					530,618.63	530,618.63

Bank Account Reconciliation Screen
 104221 DEPOSIT ACCOUNT

04-01-2023 04-30-2023

18,111.72

14,440.42

Refresh

Accts Payable

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Journals

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					18,111.72	18,976.62
A/P Checks						
Issued	1		18,976.62			18,976.62
Cashed	1		18,976.62		18,976.62	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	20	14,901.92				14,901.92
Dep - Cleared	20	15,305.32			15,305.32	
Outstanding	2		461.50			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	3	1,729.80		0.00		
Differential						
Ending Balances					14,440.42	14,901.92
Checks to be Cashed		0	0.00	Outstanding	461.50	
Bank Balance/System Balance Differential					14,901.92	14,901.92

04-01-2023 04-30-2023

235,856.45

236,127.84

Refresh

Accts Payable

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period			Balance Calculations		
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					235,856.45	235,856.45
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	271.39				271.39
Dep - Cleared	1	271.39			271.39	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					236,127.84	236,127.84
Checks to be Cashed:	0		0.00	Outstanding		
Bank Balance/System Balance Differential					236,127.84	236,127.84

04-01-2023 04-30-2023

51,350.17

53,380.72

Refresh

Accts Payable

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period			Balance Calculations		
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					51,350.17	51,350.17
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	4	2,030.55				2,030.55
Dep - Cleared	4	2,030.55			2,030.55	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					53,380.72	53,380.72
Checks to be Cashed:	0		0.00	Outstanding		
Bank Balance/System Balance Differential					53,380.72	53,380.72



Bank Account Reconciliation Screen

100-201 - CERTIFICATE OF DEPOSIT - 1

Page 1 of 1

Starting Balance
 04-01-2023 04-30-2023
 Starting Balance
 157,309.84
 Ending Balance
 157,423.41

	Net Activity for the Period			Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	
Starting Balances					Bank Balance: 157,309.84 Sys. Balances: 157,309.84
A/P Checks					
Issued	0		0.00		0.00
Cashed	0		0.00		0.00
Void	0	0.00			0.00
Outstanding	0	0.00			
Payroll Checks					
Issued	0	EFT Checks	0.00	Eft Cashed	
Cashed	0	0	0.00	0.00	0.00
Void	0	0.00			
Outstanding	0	0.00			
Receipts					
Received	1	113.57			113.57
Dep - Cleared	1	113.57			113.57
Outstanding	0		0.00		
Journal Entries					
General Ledger	0	0.00	0.00	0.00	
Payroll	0	0.00	0.00	0.00	
Disposed	0	0.00	0.00	0.00	0.00
Other Issues					
Check Related	0		0.00		
Receipt Related	0	0.00		0.00	
Differential					
Ending Balances					Bank Balance: 157,423.41 Sys. Balances: 157,423.41
Checks to be Cashed	0		0.00	Outstanding	
Bank Balance/System Balance Differential					157,423.41 157,423.41



Bank Account Reconciliation Screen

100-202 - CERTIFICATE OF DEPOSIT - 2

Page 1 of 1

Starting Balance
 04-01-2023 04-30-2023
 Starting Balance
 157,309.84
 Ending Balance
 157,423.41

	Net Activity for the Period			Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	
Starting Balances					Bank Balance: 157,309.84 Sys. Balances: 157,309.84
A/P Checks					
Issued	0		0.00		0.00
Cashed	0		0.00		0.00
Void	0	0.00			0.00
Outstanding	0	0.00			
Payroll Checks					
Issued	0	EFT Checks	0.00	Eft Cashed	
Cashed	0	0	0.00	0.00	0.00
Void	0	0.00			
Outstanding	0	0.00			
Receipts					
Received	1	113.57			113.57
Dep - Cleared	1	113.57			113.57
Outstanding	0		0.00		
Journal Entries					
General Ledger	0	0.00	0.00	0.00	
Payroll	0	0.00	0.00	0.00	
Disposed	0	0.00	0.00	0.00	0.00
Other Issues					
Check Related	0		0.00		
Receipt Related	0	0.00		0.00	
Differential					
Ending Balances					Bank Balance: 157,423.41 Sys. Balances: 157,423.41
Checks to be Cashed	0		0.00	Outstanding	
Bank Balance/System Balance Differential					157,423.41 157,423.41

04-01-2023 04-30-2023

157,309.84

157,423.41

Refresh

Accts Payable

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Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					157,309.84	157,309.84
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	113.57				113.57
Dep - Cleared	1	113.57			113.57	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					157,423.41	157,423.41
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					157,423.41	157,423.41

04-01-2023 04-30-2023

157,309.84

157,423.41

Refresh

Accts Payable

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Other

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					157,309.84	157,309.84
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	113.57				113.57
Dep - Cleared	1	113.57			113.57	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					157,423.41	157,423.41
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					157,423.41	157,423.41

04-01-2023 04-30-2023

157,309.84

157,423.41

Refresh

Accts Payable

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Journals

Other

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period			Balance Calculations		
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					157,309.84	157,309.84
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	113.57				113.57
Dep - Cleared	1	113.57			113.57	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					157,423.41	157,423.41
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					157,423.41	157,423.41

04-01-2023 04-30-2023

259,733.61

260,031.41

Refresh

Accts Payable

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Other

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period			Balance Calculations		
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					259,733.61	259,733.61
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	297.80				297.80
Dep - Cleared	1	297.80			297.80	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					260,031.41	260,031.41
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					260,031.41	260,031.41

Check Register Report

CHECK	NAME-OF-PAYEE	S	ISS-DT	CHK-DT	AMOUNT
20446	TEXAS ASSOCIATION OF COUNTIES	C	03-13-2023	04-30-2023	200.00
20475	CHARLES RICE	C	03-16-2023	04-30-2023	76.54
20492	WEST CENTRAL TEXAS LAW	C	03-16-2023	04-30-2023	20.00
20496	FISHER COUNTY CHILD WELFARE BOARD	C	03-22-2023	04-30-2023	120.00
20503	West Texas Center	C	03-27-2023	04-30-2023	342.00
20508	ACE BAIL BONDS	C	03-29-2023	04-30-2023	15.00
20509	APG&E	C	03-29-2023	04-30-2023	19.13
20510	AT&T	C	03-29-2023	04-30-2023	484.86
20511	AT&T	C	03-29-2023	04-30-2023	733.15
20512	BITTER CREEK WATER SUPPLY CORE	C	03-29-2023	04-30-2023	133.16
20514	CNA SURETY	C	03-29-2023	04-30-2023	100.00
20515	COMPTROLLER'S JUDICIARY SECTION	C	03-29-2023	04-30-2023	705.64
20517	GLOBE LIFE LIBERTY NATIONAL	C	03-29-2023	04-30-2023	749.79
20518	JFX AMERICA, INC.	C	03-29-2023	04-30-2023	2,798.75
20520	LAWRENCE HALL CHEVROLET-BUICK	C	03-29-2023	04-30-2023	186.28
20521	M&C LUMBER AND HARDWARE	C	03-29-2023	04-30-2023	345.16
20524	SYLVESTER-MCCAULLEY WATER SUPPLY	C	03-29-2023	04-30-2023	46.03
20525	TEXAS ASSOCIATION OF COUNTIES	C	03-29-2023	04-30-2023	31,191.88
20526	WESTEX CONNECT	C	03-29-2023	04-30-2023	750.00
20527	YELLOWHOUSE MACHINERY CO	C	03-29-2023	04-30-2023	57.01
20528	KIRK BLUMENSTOCK LLC	C	03-29-2023	04-30-2023	7,199.36
20529	APG&E	C	03-29-2023	04-30-2023	2,576.88
20533	CARD SERVICE CENTER- FC	C	03-30-2023	04-30-2023	2,628.24
20534	CARD SERVICE CENTER- FCS	C	03-30-2023	04-30-2023	1,482.25
20535	UNITED STATES TREASURY	C	04-03-2023	04-30-2023	16,682.23
20536	COLE RUTHERFORD	C	04-03-2023	04-30-2023	45.08
20537	CITY OF ROTAN	C	04-03-2023	04-30-2023	62.00
20538	FIRST BAPTIST CHURCH	C	04-03-2023	04-30-2023	760.78
20539	CHAD PEARSON	C	04-03-2023	04-30-2023	1,000.00
20540	LIFE CHECK SYSTEMS, LLC	C	04-03-2023	04-30-2023	375.00
20541	QUILL	C	04-03-2023	04-30-2023	134.58
20542	PAT THOMSON, COUNTY CLERK	C	04-03-2023	04-30-2023	470.00
20543	WEX BANK	C	04-03-2023	04-30-2023	702.70
20544	Sandy Guadiana	C	04-03-2023	04-30-2023	100.00
20545	TX CHILD SUPPORT SDU	C	04-03-2023	04-30-2023	244.61
20548	FIRST NATIONAL BANK OF OMAHA	C	04-04-2023	04-30-2023	2,665.13
20549	AFLAC	C	04-04-2023	04-30-2023	24.80
20550	FISHER COUNTY HOSPITAL CLINICS	C	04-04-2023	04-30-2023	204.00
20551	BECKY MAULDIN	C	04-04-2023	04-30-2023	545.03
20552	CHARLES RICE	C	04-04-2023	04-30-2023	154.60
20553	ROBY FIRE DEPARTMENT	C	04-04-2023	04-30-2023	4,072.00
20554	TCDRS	C	04-06-2023	04-30-2023	24,509.73
20555	A-1 WHOLESALE PLUMBING SUP. INC	C	04-10-2023	04-30-2023	877.99
20556	ALENCO COMMUNICATIONS INC.	C	04-10-2023	04-30-2023	319.36
20557	AQUAONE	C	04-10-2023	04-30-2023	16.98
20558	AQUAONE	C	04-10-2023	04-30-2023	16.98
20559	AQUAONE INC.	C	04-10-2023	04-30-2023	55.95
20560	BEN E KEITH	C	04-10-2023	04-30-2023	2,583.90
20561	BEN E KEITH DFW	C	04-10-2023	04-30-2023	2,739.32
20562	BIG COUNTRY ELECTRIC COOP	C	04-10-2023	04-30-2023	360.00
20563	BIG COUNTRY ELECTRIC COOP	C	04-10-2023	04-30-2023	303.00
20564	BUG OUT - STUART JEFFREY	C	04-10-2023	04-30-2023	350.00
20566	CITY OF ROBY	C	04-10-2023	04-30-2023	772.48
20567	CITY'S GARAGE LLC	C	04-10-2023	04-30-2023	686.00
20569	CLINIC PHARMACY	C	04-10-2023	04-30-2023	286.15
20570	CNA SURETY	C	04-10-2023	04-30-2023	100.00
20571	CNA SURETY	C	04-10-2023	04-30-2023	219.00
20572	COOPER OIL CO INC	C	04-10-2023	04-30-2023	2,668.00
20573	DE LAGE LANDEN	C	04-10-2023	04-30-2023	1,407.96
20574	DIRECTV	C	04-10-2023	04-30-2023	241.98
20575	ELEVENTH COURT OF APPEALS	C	04-10-2023	04-30-2023	15.00
20576	FISHER, MITCHELL & NOLAN COUNTIES	C	04-10-2023	04-30-2023	12,669.84
20577	G & G GLASS CO.	C	04-10-2023	04-30-2023	452.24
20578	GRANT WORKS	C	04-10-2023	04-30-2023	11,167.00
20579	GRAY FUEL & CHEMICAL	C	04-10-2023	04-30-2023	9,588.09
20580	HILLIARD OFFICE SOLUTIONS	C	04-10-2023	04-30-2023	932.02
20581	HUDSON ENERGY	C	04-10-2023	04-30-2023	165.03
20582	JUSTICE SOLUTIONS, LLC	C	04-10-2023	04-30-2023	1,246.00
20583	LINDE GAS & EQUIPMENT INC.	C	04-10-2023	04-30-2023	53.32
20584	LINGO COMMUNICATIONS	C	04-10-2023	04-30-2023	86.31
20585	LOCAL GOVERNMENT SOLUTIONS, LP	C	04-10-2023	04-30-2023	1,235.00
20586	LONGWORTH CO-OP GIN	C	04-10-2023	04-30-2023	4,180.07
20587	MAYFIELD PAPER COMPANY	C	04-10-2023	04-30-2023	49.91
20588	NAPA AUTO PARTS	C	04-10-2023	04-30-2023	1,112.11

20589	PITNEY BOWES PURCHASE POWER	C 04-10-2023 04-30-2023	420.99
20590	QUILL	C 04-10-2023 04-30-2023	9.17
20591	RELX INC.	C 04-10-2023 04-30-2023	178.50
20592	REPUBLIC SERVICES	C 04-10-2023 04-30-2023	53.36
20593	ROTAN MERCANTILE CO. LLC	C 04-10-2023 04-30-2023	43.75
20594	TEXAS ASSOCIATION OF COUNTIES	C 04-10-2023 04-30-2023	230.00
20595	TEXAS DEPARTMENT OF STATE HEALTH	C 04-10-2023 04-30-2023	16.47
20596	THE NEWSPAPER OFFICE LLC	C 04-10-2023 04-30-2023	287.52
20597	TORRES AUTO GLASS	C 04-10-2023 04-30-2023	500.00
20598	TRACEY DOWELL	C 04-10-2023 04-30-2023	200.00
20599	TRANSMISSION RISK & ALTERNATIVE	C 04-10-2023 04-30-2023	75.00
20600	VERIZON CONNECT NWF, INC	C 04-10-2023 04-30-2023	275.23
20601	WARREN CAT	C 04-10-2023 04-30-2023	472.38
20602	WHITES	C 04-10-2023 04-30-2023	85.82
20603	WTG FUELS INC	C 04-10-2023 04-30-2023	380.92
20604	CREATIVE GRAPHIC SOLUTIONS	C 04-11-2023 04-30-2023	65.00
20605	CLEARFORK WATER STATION	C 04-11-2023 04-30-2023	9,405.00
20606	JOHNYE LU SPECK	C 04-11-2023 04-30-2023	7.50
20607	ABILENE HYDRAULICS, LLC	C 04-12-2023 04-30-2023	1,639.11
20608	AIRGAS USA, LLC	C 04-12-2023 04-30-2023	79.17
20609	AT&T	C 04-12-2023 04-30-2023	1,331.91
20610	AT&T MOBILITY	C 04-12-2023 04-30-2023	415.94
20611	ATMOS ENERGY	C 04-12-2023 04-30-2023	202.54
20612	CARD SERVICE CENTER- FCS	C 04-12-2023 04-30-2023	728.88
20613	CITY JANITORIAL SUPPLY	C 04-12-2023 04-30-2023	259.53
20614	FISHER-HILLS MACHINERY	C 04-12-2023 04-30-2023	243.21
20615	GOLDSMITH SOLUTIONS	C 04-12-2023 04-30-2023	8,427.54
20616	GOLDSMITH SOLUTIONS	C 04-12-2023 04-30-2023	7.84
20617	HAROLD GRUBEN	C 04-12-2023 04-30-2023	75.00
20618	HILLIARD OFFICE SOLUTIONS	C 04-12-2023 04-30-2023	79.20
20619	INTERSTATE BILLING SERVICE	C 04-12-2023 04-30-2023	921.27
20620	LEE'S SERVICE AUTO PARTS	C 04-12-2023 04-30-2023	267.35
20621	LOCAL GOVERNMENT SOLUTIONS, LP	C 04-12-2023 04-30-2023	330.00
20622	LUBBOCK GRADER BLADE, INC.	C 04-12-2023 04-30-2023	3,314.35
20624	Martin Brothers Motor Pool LLC	C 04-12-2023 04-30-2023	181.75
20625	NAPA AUTO PARTS	C 04-12-2023 04-30-2023	577.68
20626	NOWLIN FARM SERVICES	C 04-12-2023 04-30-2023	571.28
20627	SAMS CLUB	C 04-12-2023 04-30-2023	505.89
20628	TEXAS ASSOCIATION OF COUNTIES	C 04-12-2023 04-30-2023	350.00
20629	THRIFTWAY	C 04-12-2023 04-30-2023	36.80
20630	WEST TEXAS CHILDREN'S ADVOCACY	C 04-12-2023 04-30-2023	1,892.46
20631	WESTERN TRAILER & EQUIPMENT	C 04-12-2023 04-30-2023	147.00
20632	WEX BANK	C 04-12-2023 04-30-2023	1,554.93
20633	BEVILLS PLUMBING & HVAC	C 04-13-2023 04-30-2023	440.00
20634	FISHER COUNTY HISTORICAL	C 04-13-2023 04-30-2023	4,375.00
20635	NAPA AUTO PARTS	C 04-13-2023 04-30-2023	177.36
20636	ROBY FIRE DEPARTMENT	C 04-13-2023 04-30-2023	4,375.00
20637	ROTAN FIRE DEPARTMENT	C 04-13-2023 04-30-2023	4,375.00
20638	ROTAN PUBLIC LIBRARY	C 04-13-2023 04-30-2023	4,375.00
20639	THRIFTWAY	C 04-13-2023 04-30-2023	27.06
20640	WASHINGTON NATIONAL	C 04-13-2023 04-30-2023	697.90
20641	OMNIBASE SERVICES OF TEXAS, LP	C 04-14-2023 04-30-2023	108.00
20642	TEXAS WORKFORCE COMMISSION	C 04-14-2023 04-30-2023	329.06
20643	COMPTROLLER OF PUBLIC ACCTS	C 04-14-2023 04-30-2023	90.00
20644	COMPTROLLER OF PUBLIC ACCTS	C 04-17-2023 04-30-2023	742.84
20645	COMPTROLLER OF PUBLIC ACCTS	C 04-17-2023 04-30-2023	19,104.42
20647	TX CHILD SUPPORT SDU	C 04-17-2023 04-30-2023	244.61
20648	UNITED STATES TREASURY	C 04-17-2023 04-30-2023	17,267.71
20649	FISHER COUNTY TREASURER JURY	C 04-18-2023 04-30-2023	480.00
20651	ATMOS ENERGY	C 04-20-2023 04-30-2023	675.64
20652	CATHERINE M LANHAM, PH.D.	C 04-20-2023 04-30-2023	300.00
20653	DOUBLE MOUNTAIN CHRONICLE	C 04-20-2023 04-30-2023	88.00
20654	DOUBLE MOUNTAIN CHRONICLE	C 04-20-2023 04-30-2023	44.00
20655	FISHER COUNTY HOSPITAL DISTRICT	C 04-20-2023 04-30-2023	277.10
20656	GOVERNMENT FORMS AND SUPPLIES LLC	C 04-20-2023 04-30-2023	176.03
20657	HIGGINBOTHAM'S HBC-CENTRAL	C 04-20-2023 04-30-2023	167.49
20658	INTERSTATE BILLING SERVICE	C 04-20-2023 04-30-2023	102.80
20659	JEANIE FULLER	C 04-20-2023 04-30-2023	300.00
20662	NAPA AUTO PARTS	C 04-20-2023 04-30-2023	235.21
20663	HICK DICKSON	C 04-20-2023 04-30-2023	95.37
20664	QUALITY GRASS GUYS	C 04-20-2023 04-30-2023	289.95
20665	WEX BANK	C 04-20-2023 04-30-2023	1,485.83
20666	YELLOWHOUSE MACHINERY CO	C 04-20-2023 04-30-2023	1,569.22
20667	ICS JAIL SUPPLIES INC.	C 04-20-2023 04-30-2023	180.04
20669	INTERSTATE BILLING SERVICE	C 04-20-2023 04-30-2023	685.06
20670	TEXAS ASSOCIATION OF COUNTIES	C 04-20-2023 04-30-2023	125.00

20671	APG&E	C 04-24-2023 04-30-2023	187.48
20672	CARD SERVICE CENTER- FCS	C 04-24-2023 04-30-2023	1,754.00
20673	KERRY ANDERSON	C 04-24-2023 04-30-2023	255.00
20676	QUILL	C 04-24-2023 04-30-2023	644.20
20677	ROBIN CLEVELAND	C 04-24-2023 04-30-2023	567.50
20678	TEXAS ASSOCIATION OF COUNTIES	C 04-24-2023 04-30-2023	33,879.42
20679	VERIZON WIRELESS	C 04-24-2023 04-30-2023	417.89
20681	KERRY ANDERSON	C 04-27-2023 04-30-2023	377.28

CHECKS ISSUED NOT CASHED	144	265,386.03
CHECKS CASHED	159	301,640.10
VOID CHECKS	3	9,502.75
OUTSTANDING	12	7,480.11

Deposit & Receipt Report

FISHER COUNTY DEPOSIT and RECEIPT REPORT

Month of March 2023

RECEIPT	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
AIRPORT REVENUE				
0000010527	P AIRPORT- EVERETT SIMMONS	04-06-2023	04-06-2023	100.00
				AIRPORT REVENUE \$100.00
JUSTICE OF THE PEACE REVENUE				
0000010507	P ANGIE PIPPIN - JP	04-04-2023	04-04-2023	50.00
0000010519	P ANGIE PIPPIN - JP	04-05-2023	04-05-2023	275.00
0000010540	P ANGIE PIPPIN - JP	04-11-2023	04-11-2023	200.00
0000010573	P ANGIE PIPPIN - JP	04-14-2023	04-14-2023	146.00
0000010585	P ANGIE PIPPIN - JP	04-19-2023	04-19-2023	314.00
0000010596	P ANGIE PIPPIN - JP	04-21-2023	04-21-2023	10.00
0000010604	P ANGIE PIPPIN - JP	04-24-2023	04-24-2023	60.00
0000010613	P ANGIE PIPPIN - JP	04-25-2023	04-25-2023	194.00
0000010621	P ANGIE PIPPIN - JP	04-26-2023	04-26-2023	360.00
0000010632	P ANGIE PIPPIN - JP	04-28-2023	04-28-2023	185.00
0000010508	P ANGIE PIPPIN - JP / CREDIT CARDS	04-04-2023	04-04-2023	785.00
0000010518	P ANGIE PIPPIN - JP / CREDIT CARDS	04-05-2023	04-05-2023	581.50
0000010524	P ANGIE PIPPIN - JP / CREDIT CARDS	04-06-2023	04-06-2023	522.00
0000010537	P ANGIE PIPPIN - JP / CREDIT CARDS	04-11-2023	04-11-2023	1,399.00
0000010538	P ANGIE PIPPIN - JP / CREDIT CARDS	04-11-2023	04-11-2023	784.00
0000010553	P ANGIE PIPPIN - JP / CREDIT CARDS	04-12-2023	04-12-2023	319.00
0000010560	P ANGIE PIPPIN - JP / CREDIT CARDS	04-13-2023	04-13-2023	478.80
0000010566	P ANGIE PIPPIN - JP / CREDIT CARDS	04-14-2023	04-14-2023	1225.00
0000010572	P ANGIE PIPPIN - JP / CREDIT CARDS	04-14-2023	04-14-2023	930.00
0000010578	P ANGIE PIPPIN - JP / CREDIT CARDS	04-18-2023	04-18-2023	789.00
0000010586	P ANGIE PIPPIN - JP / CREDIT CARDS	04-19-2023	04-19-2023	1,693.90
0000010591	P ANGIE PIPPIN - JP / CREDIT CARDS	04-20-2023	04-20-2023	1080.00
0000010597	P ANGIE PIPPIN - JP / CREDIT CARDS	04-21-2023	04-21-2023	990.10
0000010605	P ANGIE PIPPIN - JP / CREDIT CARDS	04-24-2023	04-24-2023	455.50
0000010612	P ANGIE PIPPIN - JP / CREDIT CARDS	04-25-2023	04-25-2023	1282.90
0000010622	P ANGIE PIPPIN - JP / CREDIT CARDS	04-26-2023	04-26-2023	840.00
0000010625	P ANGIE PIPPIN - JP / CREDIT CARDS	04-27-2023	04-27-2023	265.00
0000010633	P ANGIE PIPPIN - JP / CREDIT CARDS	04-28-2023	04-28-2023	386.50
0000010640	P ANGIE PIPPIN - JP / CREDIT CARDS	04-28-2023	04-28-2023	75.00
				JP REVENUE \$16,676.20
APPRAISAL DISTRICT REVENUE				
0000010511	P APPRAISAL DISTRICT - I&S	04-04-2023	04-04-2023	1,721.13
0000010529	P APPRAISAL DISTRICT - I&S	04-06-2023	04-06-2023	1,218.61
0000010615	P APPRAISAL DISTRICT - I&S	04-25-2023	04-25-2023	1708.63
0000010637	P APPRAISAL DISTRICT - I&S	04-28-2023	04-28-2023	355.82
0000010510	P APPRAISAL DISTRICT - M&O	04-04-2023	04-04-2023	9,331.65
0000010528	P APPRAISAL DISTRICT - M&O	04-06-2023	04-06-2023	6,590.47
0000010614	P APPRAISAL DISTRICT - M&O	04-25-2023	04-25-2023	9,279.44
0000010636	P APPRAISAL DISTRICT - M&O	04-28-2023	04-28-2023	1,950.61
0000010512	P APPRAISAL DISTRICT - R&B	04-04-2023	04-04-2023	297.78
0000010530	P APPRAISAL DISTRICT - R&B	04-06-2023	04-06-2023	211.08
0000010616	P APPRAISAL DISTRICT - R&B	04-25-2023	04-25-2023	297.19
0000010638	P APPRAISAL DISTRICT - R&B	04-28-2023	04-28-2023	61.78
				APPRAISAL REVENUE \$33,024.19
COUNTY ATTORNEY REVENUE				
0000010523	P COUNTY ATTORNEY-PRE TRIAL DIVERSION	04-05-2023	04-05-2023	470.00
0000010559	P COUNTY ATTORNEY-PRE TRIAL DIVERSION	04-12-2023	04-12-2023	1000.00
0000010588	P COUNTY ATTORNEY-PRE TRIAL DIVERSION	04-19-2023	04-19-2023	500.00
				COUNTY ATTORNEY REVENUE \$1,970.00
DISTRICT CLERK REVENUE				
0000010554	P GINA P.-DIST CLERK / EFILE & CCARDS	04-12-2023	04-12-2023	408.00
0000010561	P GINA P.-DIST CLERK / EFILE & CCARDS	04-13-2023	04-13-2023	15.00
0000010567	P GINA P.-DIST CLERK / EFILE & CCARDS	04-14-2023	04-14-2023	5.00

FISHER COUNTY DEPOSIT and RECEIPT REPORT

Month of March 2023

RECEIPT	#	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
0000010599	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-21-2023	04-21-2023	373.00
0000010611	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-25-2023	04-25-2023	80.00
0000010496	P	GINA P.-DISTRICT CLERK	04-03-2023	04-03-2023	12.00
0000010535	P	GINA P.-DISTRICT CLERK	04-10-2023	04-10-2023	32.00
0000010568	P	GINA P.-DISTRICT CLERK	04-14-2023	04-14-2023	46.00
0000010577	P	GINA P.-DISTRICT CLERK	04-18-2023	04-18-2023	25.00
0000010593	P	GINA P.-DISTRICT CLERK	04-20-2023	04-20-2023	10.00
0000010598	P	GINA P.-DISTRICT CLERK	04-21-2023	04-21-2023	5.00
0000010626	P	GINA P.-DISTRICT CLERK	04-27-2023	04-27-2023	920.00
0000010627	P	GINA P.-DISTRICT CLERK	04-27-2023	04-27-2023	620.00
0000010624	P	RSCH DOCSTYLER TECH-GINAP-DC	04-27-2023	04-27-2023	8.40

DIST CLERK REVENUE 52,459.40

INTEREST REVENUE

0000010661	P	INTEREST-TAX COLLECTOR	04-30-2023	04-30-2023	13.81
0000010545	P	INTEREST-CCLERK C-CARD ACCT	04-30-2023	04-30-2023	2.78
0000010547	P	INTEREST-CD 1105	04-11-2023	04-11-2023	113.57
0000010548	P	INTEREST-CD 1106	04-11-2023	04-11-2023	113.57
0000010549	P	INTEREST-CD 1107	04-11-2023	04-11-2023	113.57
0000010550	P	INTEREST-CD 1108	04-11-2023	04-11-2023	113.57
0000010551	P	INTEREST-CD 1109	04-11-2023	04-11-2023	113.57
0000010552	P	INTEREST-CD 1146	04-11-2023	04-11-2023	297.80
0000010647	P	INTEREST-COMMISSARY	04-30-2023	04-30-2023	3.15
0000010546	P	INTEREST-DCLERK C-CARD ACCT	04-30-2023	04-30-2023	0.84
0000010649	P	INTEREST-DRUG FORFEITURE	04-30-2023	04-30-2023	0.57
0000010642	P	INTEREST-GENERAL OPERATING	04-30-2023	04-30-2023	7,067.21
0000010645	P	INTEREST-I&S	04-30-2023	04-30-2023	607.51
0000010644	P	INTEREST-JP C-CARD ACCT	04-30-2023	04-30-2023	19.72
0000010648	P	INTEREST-MMA	04-30-2023	04-30-2023	271.39
0000010646	P	INTEREST-PRE-TRIAL DIVERSION	04-30-2023	04-30-2023	60.55

INTEREST REVENUE 58,913.18

TAX COLLECTOR REVENUE

0000010533	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-10-2023	04-10-2023	6,428.09
0000010533	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-10-2023	04-10-2023	214.29
0000010562	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-13-2023	04-13-2023	5,340.85
0000010563	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-13-2023	04-13-2023	60.00
0000010600	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-21-2023	04-21-2023	5,344.78
0000010601	P	JONNYE GIBSON-TAX COLLECT (REGTIT)	04-21-2023	04-21-2023	65.00
0000010534	P	JONNYE GIBSON-TX COMPT SALES TAX	04-10-2023	04-10-2023	19.48

TAX COLLECTOR REVENUE 317,472.49

COUNTY CLERK REVENUE

0000010497	P	PAT T.-COUNTY CLERK	04-03-2023	04-03-2023	502.50
0000010516	P	PAT T.-COUNTY CLERK	04-04-2023	04-04-2023	1,366.00
0000010522	P	PAT T.-COUNTY CLERK	04-05-2023	04-05-2023	546.00
0000010526	P	PAT T.-COUNTY CLERK	04-06-2023	04-06-2023	2,030.00
0000010536	P	PAT T.-COUNTY CLERK	04-10-2023	04-10-2023	10.00
0000010542	P	PAT T.-COUNTY CLERK	04-11-2023	04-11-2023	771.00
0000010558	P	PAT T.-COUNTY CLERK	04-12-2023	04-12-2023	1,067.00
0000010565	P	PAT T.-COUNTY CLERK	04-13-2023	04-13-2023	384.00
0000010570	P	PAT T.-COUNTY CLERK	04-14-2023	04-14-2023	284.00
0000010576	P	PAT T.-COUNTY CLERK	04-17-2023	04-17-2023	11.00
0000010579	P	PAT T.-COUNTY CLERK	04-18-2023	04-18-2023	766.00
0000010589	P	PAT T.-COUNTY CLERK	04-19-2023	04-19-2023	250.00
0000010595	P	PAT T.-COUNTY CLERK	04-20-2023	04-20-2023	68.00
0000010603	P	PAT T.-COUNTY CLERK	04-21-2023	04-21-2023	369.00
0000010606	P	PAT T.-COUNTY CLERK	04-24-2023	04-24-2023	210.00

FISHER COUNTY DEPOSIT and RECEIPT REPORT

Month of March 2023

RECEIPT	D	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
0000010618	P	PAT T.-COUNTY CLERK	04-25-2023	04-25-2023	2223.00
0000010629	P	PAT T.-COUNTY CLERK	04-27-2023	04-27-2023	559.00
0000010631	P	PAT T.-COUNTY CLERK	04-27-2023	04-27-2023	237.00
0000010635	P	PAT T.-COUNTY CLERK	04-28-2023	04-28-2023	102.00
0000010490	P	PAT T.-COUNTY CLERK / EFILE & CC	04-01-2023	04-01-2023	212.00
0000010521	P	PAT T.-COUNTY CLERK / EFILE & CC	04-05-2023	04-05-2023	2.00
0000010525	P	PAT T.-COUNTY CLERK / EFILE & CC	04-06-2023	04-06-2023	10.00
0000010541	P	PAT T.-COUNTY CLERK / EFILE & CC	04-11-2023	04-11-2023	364.00
0000010557	P	PAT T.-COUNTY CLERK / EFILE & CC	04-12-2023	04-12-2023	331.00
0000010564	P	PAT T.-COUNTY CLERK / EFILE & CC	04-13-2023	04-13-2023	34.00
0000010569	P	PAT T.-COUNTY CLERK / EFILE & CC	04-14-2023	04-14-2023	66.00
0000010571	P	PAT T.-COUNTY CLERK / EFILE & CC	04-14-2023	04-14-2023	356.00
0000010587	P	PAT T.-COUNTY CLERK / EFILE & CC	04-19-2023	04-19-2023	385.00
0000010594	P	PAT T.-COUNTY CLERK / EFILE & CC	04-20-2023	04-20-2023	54.00
0000010602	P	PAT T.-COUNTY CLERK / EFILE & CC	04-21-2023	04-21-2023	176.00
0000010607	P	PAT T.-COUNTY CLERK / EFILE & CC	04-24-2023	04-24-2023	364.00
0000010617	P	PAT T.-COUNTY CLERK / EFILE & CC	04-25-2023	04-25-2023	52.00
0000010628	P	PAT T.-COUNTY CLERK / EFILE & CC	04-27-2023	04-27-2023	23.00
0000010630	P	PAT T.-COUNTY CLERK / EFILE & CC	04-27-2023	04-27-2023	23.00
0000010634	P	PAT T.-COUNTY CLERK / EFILE & CC	04-28-2023	04-28-2023	83.00
COUNTY CLERK REVENUE					616,230.50
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SHERIFF REVENUE					
0000010509	P	SHERIFF - RANDY FORD (Bail Bonds)	04-04-2023	04-04-2023	1000.00
0000010555	P	SHERIFF - RANDY FORD (Bail Bonds)	04-12-2023	04-12-2023	30.00
0000010592	P	SHERIFF - RANDY FORD (Bail Bonds)	04-20-2023	04-20-2023	15.00
0000010608	P	SHERIFF - RANDY FORD (Bail Bonds)	04-24-2023	04-24-2023	15.00
0000010609	P	SHERIFF - RANDY FORD (Bail Bonds)	04-24-2023	04-24-2023	30.00
0000010610	P	SHERIFF - RANDY FORD (Bail Bonds)	04-24-2023	04-24-2023	30.00
0000010619	P	SHERIFF - RANDY FORD (Bail Bonds)	04-25-2023	04-25-2023	15.00
SHERIFF REVENUE					91,135.00
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SR CITIZENS REVENUE					
0000010556	P	SR CITIZENS-SMILIA GARCIA	04-12-2023	04-12-2023	125.00
0000010590	P	SR CITIZENS-EMILIA GARCIA	04-19-2023	04-19-2023	45.25
0000010531	P	SR CITIZENS-HEALTH & HUMAN SERVICES	04-06-2023	04-06-2023	945.18
0000010623	P	SR CITIZENS-HEALTH & HUMAN SERVICES	04-27-2023	04-27-2023	1210.68
0000010543	P	SR CITIZENS-WEST CENTRAL TEXAS COG	04-11-2023	04-11-2023	1,881.54
0000010654	P	SR CITIZENS-WEST CENTRAL TEXAS COG	04-17-2023	04-17-2023	2,747.13
SR CITIZENS REVENUE					96,954.78
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OTHER REVENUE					
0000010575	P	ALL AMERICAN CHEVY OF SAN ANGELO (REFUND FOR OVER CHARGES ON TRL PRC)	04-11-2023	04-11-2023	187.50
0000010539	P	AMADEUS WIND, LLC (TAX ABATEMENT AND CONTRIBUTION)	04-11-2023	04-11-2023	17500.00
0000010574	P	CHOLLA PETROLEUM, INC (CONTRIBUTION FOR DEPTLINE VARIATE)	04-17-2023	04-17-2023	3725.00
0000010499	P	CROWN CORRECTIONAL TELEPHONE PROFIT (INMATE PROFIT-PROFIT)	04-03-2023	04-03-2023	103.41
0000010584	P	JURY CASH-(REFUND to bank caused cash)	04-19-2023	04-19-2023	200.00
0000010581	P	MONTHLY TRANSFER-CC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-18-2023	04-18-2023	2,220.27
0000010582	P	MONTHLY TRANSFER-DC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-18-2023	04-18-2023	691.03
0000010583	P	MONTHLY TRANSFER-JP (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-18-2023	04-18-2023	18,976.62
0000010580	P	OIL & GAS LEASE-STATE LAND (RENTS OF OIL & GAS UNDER STATE OWNED LAND)	04-18-2023	04-18-2023	5,181.47
0000010620	P	PROGRESSIVE OFFROAD FOR BLACK. DAMAGED FORD SEVERAL YEARS AGO BY TRUCK)	04-25-2023	04-25-2023	15,000.00
0000010498	P	STERLING COMMISSARY PROFIT (INMATE PROFIT-COMMISSARY)	04-03-2023	04-03-2023	210.60
0000010500	P	TEXAS ASSOCIATION OF COUNTIES-(Refund FOR OVRPMT ON EST OF TOLLERS COMP AUDIT)	04-03-2023	04-03-2023	923.00
OTHER REVENUE					64,918.50

REPORT TOTAL	\$167,914.64
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FISHER COUNTY DEPOSIT and RECEIPT REPORT

Month of March 2023

RECEIPT	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
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FISHER COUNTY

State of Financial Condition

MAY 08, 2023

COUNTY JUDGE

KEN HOLT

COMMISSIONERS

<i>PRECINCT#1</i>	<i>GORDON PIPPIN</i>
<i>PRECINCT#2</i>	<i>DEXTER ELROJ.</i>
<i>PRECINCT#3</i>	<i>PRESTON MARTIN</i>
<i>PRECINCT#4</i>	<i>MICAH EVANS</i>

FISHER COUNTY AUDITOR
P.O. BOX 430
Roby, Tx 79543



May 08, 2023

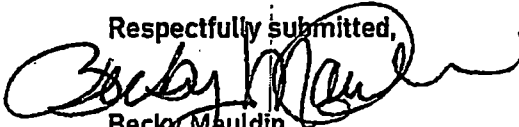
To The Honorable, Glen Harrison, Presiding Judge of the 32nd Judicial District Court
&
To The Honorable Commissioners' Court of Fisher County, Texas:

Ken Holt
Gordon Pippin
Dexter Elrod
Preston Martin
Micah Evans

County Judge
Commissioner #1
Commissioner #2
Commissioner #3
Commissioner #4

Gentlemen:

In compliance with Sec. 114.025, Local Government Code, I herewith present my monthly report on the financial condition of Fisher County, setting forth all the facts of interest and showing further the condition of each account on the books.

Respectfully submitted,

Becky Mauldin
County Auditor

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	PCT			
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05				
0100 GENERAL FUND CASH ACCOUNTS											
10-100-100	CFC: GENERAL FUND				2,469,307.39	55,265.32-	5,632,632.79				
10-100-130	MONEY MARKET CHECKING				2,027.80	0.00	236,127.84				
10-100-185	DUE FROM I&S FUND				0.00	0.00	133,602.02				
10-100-201	CERTIFICATE OF DEPOSIT - 1				678.45	0.00	157,423.41				
10-100-202	CERTIFICATE OF DEPOSIT - 2				678.45	0.00	157,423.41				
10-100-203	CERTIFICATE OF DEPOSIT - 3				678.45	0.00	157,423.41				
10-100-204	CERTIFICATE OF DEPOSIT - 4				678.45	0.00	157,423.41				
10-100-205	CERTIFICATE OF DEPOSIT - 5				678.45	0.00	157,423.41				
10-100-206	CERTIFICATE OF DEPOSIT - 6				1,490.61	0.00	260,031.41				
10-100-230	DISTRICT CLERK EFILE				64.56	0.00	399.24				
10-100-231	COUNTY CLERK EFILE				688.47-	0.00	1,389.83				
10-100-232	JP CREDIT CARD				4,922.93	976.89	8,180.89				
10-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	105,799.12				
10-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	25,360.19-				
10-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00				
GENERAL FUND CASH ACCOUNTS					2,480,517.07	54,288.43-	7,139,920.00				
0300 GENERAL FUND REVENUE ACCTS											
10-300-100	ADVALOREM TAXES	2,682,513.00	2,682,513.00		3,228,516.96	0.00	546,003.96+	120			
10-300-102	RESERVE FUNDS	0.00	0.00		0.00	0.00	0.00				
10-300-105	DELINQUENT ADVALOREM TAXES	0.00	0.00		0.00	0.00	0.00				
10-300-109	CREDIT CARD INTEREST EARNED	32.00	32.00		131.73	0.00	99.73+	412			
10-300-149	APPRAISAL DIST EXCESS REFUND	0.00	0.00		0.00	0.00	0.00				
10-300-150	OTHER INCOME	0.00	0.00		15,118.01	0.00	15,118.01+				
10-300-151	TAX COLLECTOR ANNUAL SALES TAX COMM	75.00	75.00		6,868.44	0.00	6,793.44+	158			
10-300-152	MISC REIMBURSEMENTS	0.00	0.00		3,066.60	0.00	3,066.60+				
10-300-153	DPS REIMBURSE PHONE& INTERNET	0.00	0.00		0.00	0.00	0.00				
10-300-180	INTEREST EARNED	17,500.00	17,500.00		42,912.18	0.00	25,412.18+	245			
10-300-185	INSURANCE PROCEEDS	5,630.00	5,630.00		1,896.42	0.00	3,733.58	34			
10-300-190	INTEREST EARNED CD'S	900.00	900.00		4,882.86	0.00	3,982.86+	543			
10-300-195	INSURANCE REMBURSEMENTS	1,000.00	1,000.00		0.00	0.00	1,000.00	00			
10-300-200	COUNTY RESTITUTION INCOME	14,900.00	14,900.00		5,198.73	0.00	9,701.27	35			
10-300-204	OIL & GAS INCOME	8,500.00	8,500.00		27,935.95	0.00	19,435.95+	329			
10-300-205	WIND ABATEMENT DONATION	0.00	0.00		0.00	0.00	0.00				
10-300-206	NSF INCOME	0.00	0.00		0.00	0.00	0.00				
10-300-214	COURT APPT ATTY - C & D CLERK	150.00	150.00		1,314.25	0.00	1,164.25+	876			
10-300-216	JUROR REIMBURSEMENT	1,600.00	1,600.00		816.00	0.00	784.00	51			
10-300-218	TX-TF-IND DEFENSE GRANT 2019	5,100.00	5,100.00		0.00	0.00	5,100.00	00			
10-300-222	AD LITEM TAX SUITS	0.00	0.00		0.00	0.00	0.00				
10-300-224	OUT OF COUNTY SHERIFF CITATIONS	0.00	0.00		0.00	0.00	0.00				
10-300-225	OUT OF COUNTY SHERIFF SERVICE	1,500.00	1,500.00		325.00	150.00	1,175.00	22			
10-300-226	INSURANCE BUILDING REPAIRS	0.00	0.00		0.00	0.00	0.00				
10-300-228	UNCLAIMED PROPERTY REFUND	0.00	0.00		1,892.46-	0.00	1,892.46				
10-300-229	VOL FIRE DEPT DONATIONS	0.00	0.00		0.00	0.00	0.00				
10-300-230	TOBACCO SETTLEMENT INCOME	0.00	0.00		0.00	0.00	0.00				
10-300-231	FISHER COUNTY SHERIFF'S POSSE	1.00	1.00		1.00	0.00	0.00	100			
10-300-232	WIND FARM TAX ABATEMENTS	704,627.00	704,627.00		753,206.00	0.00	48,579.00+	107			
10-300-236	SHERIFF MISC INCOME	8,700.00	8,700.00		1,930.00	0.00	6,770.00	22			
10-300-241	SHERIFF SALE INCOME	1,200.00	1,200.00		0.00	0.00	1,200.00	00			
10-300-713	BUILDING RENT - APPRAISAL DIST	10.00	10.00		10.00	0.00	0.00	100			
GENERAL FUND REVENUE ACCTS					3,453,938.00	3,453,938.00	0.00	4,092,237.67	150.00	638,299.67+	118
0310 FEES OF OFFICE											
10-310-400	FEES - COUNTY JUDGE	113.00	113.00		519.25	0.00	406.25+	460			
10-310-410	FEES - COUNTY CLERK	100,000.00	100,000.00		51,669.32	459.45	48,330.68	52			
10-310-420	FEES - COUNTY & DISTRICT COURT	270.00	270.00		80.00	0.00	190.00	30			
10-310-425	FEES - DISTRICT CLERK	10,100.00	10,100.00		13,290.86	0.00	3,190.86+	132			
10-310-426	FEES - DIST CLERK TAX RESEARCH	978.00	978.00		585.00	0.00	393.00	60			
10-310-430	FEES - JP #1	27,000.00	27,000.00		35,716.41	996.99	8,716.41+	132			
10-310-432	FEES - JP ATTY DELINQUENT COL	5,150.00	5,150.00		2,188.77	0.00	2,961.23	43			
10-310-433	FEES - JP WRIT OF POSSESS	0.00	0.00		250.00	0.00	250.00+				
10-310-434	FEES - JP FINE TRUANCY - CHILD SAFE	0.00	0.00		31.88	0.00	31.88+				
10-310-435	FEES - JP TRUANCY FINE	0.00	0.00		0.00	0.00	0.00				
10-310-440	FEES - COUNTY ATTORNEY	220.00	220.00		119.41	0.00	100.59	54			
10-310-445	FEES - TAX COLLECTOR	8,600.00	8,600.00		5,699.50	184.00	2,900.50	66			
10-310-447	FEES - TITLE	2,100.00	2,100.00		405.00	35.00	1,695.00	19			
10-310-448	FEES - LIQUOR LICENSE	0.00	0.00		0.00	0.00	0.00				
10-310-450	FEES - FAMILY PROTECTION	0.00	0.00		0.00	0.00	0.00				
10-310-451	FEES - CHILD CARE	0.00	0.00		0.00	0.00	0.00				
10-310-455	FEES - SHERIFF	4,800.00	4,800.00		3,947.70	125.00	852.30	82			
10-310-465	FEES - COUNTY COURT AT LAW JUDGE	0.00	0.00		0.00	0.00	0.00				

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
	FEES OF OFFICE	159,331.00	159,331.00	0.00	114,503.10	1,800.44	44,827.90	72
0320 STATE SUPPLEMENTS								
10-320-405	SUPPLEMENT - COUNTY JUDGE	25,200.00	25,200.00		15,100.00	0.00	10,100.00	60
10-320-420	SUPPLEMENT - COUNTY ATTORNEY	23,333.00	23,333.00		25,666.00	0.00	2,333.00+	110
	STATE SUPPLEMENTS	48,533.00	48,533.00	0.00	40,766.00	0.00	7,767.00	84
0400 COUNTY JUDGE								
10-400-100	SALARY - COUNTY JUDGE	45,234.00	45,234.00	0.00	26,544.00	1,659.00	18,690.00	59
10-400-105	COUNTY JUDGE - STATE SUPPLEMENT	25,200.00	25,200.00	0.00	15,507.68	969.23	9,692.32	62
10-400-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	1,230.72	76.92	1,230.72-	
10-400-110	SALARY - ADMINISTRATIVE ASSISTANT	30,511.00	30,511.00	0.00	18,777.67	1,173.60	11,733.33	62
10-400-115	LONGEVITY PAY	1,950.00	1,950.00	0.00	0.00	0.00	1,950.00	00
10-400-200	FICA EXPENSE	7,871.00	7,871.00	0.00	4,730.12	295.56	3,140.88	60
10-400-202	TCDRS GROUP TERM LIFE	772.00	772.00	0.00	387.48	21.33	384.52	50
10-400-205	RETIREMENT	8,468.00	8,468.00	0.00	5,107.52	319.22	3,360.48	60
10-400-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	13,300.80	886.72	8,198.20	62
10-400-300	TRAVEL & SCHOOL	3,000.00	3,000.00	741.51	1,475.58	0.00	782.91	74
10-400-305	SUPPLIES	2,000.00	2,000.00	0.00	329.37	0.00	1,670.63	16
10-400-310	COMMUNICATIONS	700.00	700.00	0.00	292.76	0.00	407.24	42
10-400-315	BONDS & NOTARY	1,420.00	1,420.00	0.00	1,342.50	0.00	77.50	95
10-400-325	SCHOOL & DUES	475.00	475.00	0.00	200.00	0.00	275.00	42
	COUNTY JUDGE	149,100.00	149,100.00	741.51	89,226.20	5,401.58	59,132.29	60
0410 COUNTY CLERK								
10-410-100	SALARY - COUNTY CLERK	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-410-105	LONGEVITY PAY	3,450.00	3,450.00	0.00	0.00	0.00	3,450.00	00
10-410-110	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	17,083.23	1,173.60	13,429.77	56
10-410-115	PHONE ALLOWANCE	360.00	360.00	0.00	221.44	13.84	138.56	62
10-410-200	FICA EXPENSE	5,924.00	5,924.00	0.00	3,349.49	217.76	2,574.51	57
10-410-202	TCDRS GROUP TERM LIFE	581.00	581.00	0.00	263.15	15.65	317.85	45
10-410-205	RETIREMENT	6,373.00	6,373.00	0.00	3,506.68	234.26	2,866.32	55
10-410-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	12,222.68	873.96	9,276.32	57
10-410-300	TRAVEL & SCHOOL	3,000.00	3,000.00	100.00	870.33	315.23	2,029.67	32
10-410-305	SUPPLIES	2,060.00	2,060.00	0.00	2,063.22	0.00	3.22-	100
10-410-315	BONDS	100.00	100.00	0.00	273.35	0.00	173.35-	273
10-410-325	ELECTION SCHOOL	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
10-410-330	SOFTWARE MAINTENANCE	10,140.00	10,140.00	985.00	6,895.00	0.00	2,260.00	78
	COUNTY CLERK	128,634.00	128,634.00	1,085.00	73,292.57	4,503.30	54,256.43	58
0420 DISTRICT CLERK								
10-420-100	SALARY - DISTRICT CLERK	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-420-115	LONGEVITY	900.00	900.00	0.00	0.00	0.00	900.00	00
10-420-120	SALARY - ADMINISTRATIVE ASSISTANT	10,400.00	10,400.00	0.00	6,846.03	462.00	3,553.97	66
10-420-200	FICA EXPENSE	4,204.00	4,204.00	0.00	2,491.33	159.66	1,712.67	59
10-420-202	TCDRS GROUP TERM LIFE	412.00	412.00	0.00	209.02	11.66	202.98	51
10-420-205	RETIREMENT	4,523.00	4,523.00	0.00	2,748.08	174.56	1,774.92	61
10-420-210	MEDICAL INSURANCE	10,749.00	10,749.00	0.00	6,650.40	443.36	4,098.60	62
10-420-300	TRAVEL/SCHOOL/TUITION/DUES	3,000.00	3,000.00	50.00	2,002.66	0.00	947.34	68
10-420-305	SUPPLIES	2,000.00	2,000.00	37.93	792.07	133.14	1,170.00	42
10-420-315	BONDS	250.00	250.00	0.00	229.08	0.00	20.92	92
10-420-320	SOFTWARE MAINTENANCE	3,960.00	3,960.00	0.00	2,970.00	0.00	990.00	75
	DISTRICT CLERK	83,532.00	83,532.00	87.93	51,482.67	3,043.38	31,961.40	62
0430 JUSTICE OF THE PEACE #1								
10-430-100	SALARY - JUSTICE OF THE PEACE #1	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-430-105	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
10-430-109	SALARY - TRAVEL STIPEND	3,000.00	3,000.00	0.00	1,846.08	115.38	1,153.92	62
10-430-110	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	18,777.63	1,173.61	11,735.37	62
10-430-115	PHONE ALLOWANCE	360.00	360.00	0.00	221.44	13.84	138.56	62
10-430-200	FICA EXPENSE	5,944.00	5,944.00	0.00	3,582.11	220.27	2,361.89	60
10-430-202	TCDRS GROUP TERM LIFE	583.00	583.00	0.00	295.92	16.29	287.08	51
10-430-205	RETIREMENT	6,394.00	6,394.00	0.00	3,900.16	243.76	2,493.84	61
10-430-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	13,300.80	886.72	8,198.20	62
10-430-300	TRAVEL/SCHOOL/TUITION/DUES	3,000.00	3,000.00	185.00	1,020.00	0.00	1,795.00	40
10-430-305	SUPPLIES	2,000.00	2,000.00	0.00	794.14	0.00	1,205.86	40
10-430-310	COMMUNICATIONS	700.00	700.00	0.00	292.76	0.00	407.24	42

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05	
10-430-315	BONDS	200.00	200.00	0.00	177.50	0.00	22.50	89
10-430-320	VIDEO MAGISTRATE OR LAW BOOKS	3,640.00	3,640.00	66.60	1,305.00	0.00	2,268.40	38
10-430-330	SOFTWARE MAINTENANCE	5,100.00	5,100.00	0.00	1,750.00	0.00	3,350.00	34
10-430-350	OUT OF COUNTY SHERIFF CITATIONS	200.00	200.00	0.00	0.00	0.00	200.00	00
	JUSTICE OF THE PEACE #1	127,167.00	127,167.00	251.60	73,807.54	4,328.87	53,107.86	58
0450 DISTRICT ATTORNEY								
10-450-105	SALARY - DISTRICT ATTORNEY	2,759.00	2,759.00	0.00	1,697.44	106.09	1,061.56	62
10-450-110	SALARY - ASSISTANT D.A.	7,982.00	7,982.00	0.00	4,911.53	306.97	3,070.47	62
10-450-130	SALARY - D.A. SECRETARY	6,369.00	6,369.00	0.00	3,919.04	244.94	2,449.96	62
10-450-132	SALARY - ASST D.A. SECRETARY	6,369.00	6,369.00	0.00	3,919.04	244.94	2,449.96	62
10-450-134	SALARY - D.A. INVESTIGATOR	20,816.00	20,816.00	0.00	4,693.61	293.35	16,122.39	23
10-450-135	SALARY - 2ND D.A. INVESTIGATOR	0.00	0.00	0.00	507.26	507.26	507.26	
10-450-200	FICA EXPENSE	3,389.00	3,389.00	0.00	1,503.15	130.33	1,885.85	44
10-450-202	TCDRS GROUP TERM LIFE	332.00	332.00	0.00	122.20	9.37	209.80	37
10-450-205	RETIREMENT	3,645.00	3,645.00	0.00	1,616.95	140.20	2,028.05	44
10-450-210	MEDICAL INSURANCE	9,000.00	9,000.00	0.00	3,003.76	0.00	5,996.24	33
10-450-300	TRAVEL	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-450-305	SUPPLIES	1,128.00	1,128.00	0.00	0.00	0.00	1,128.00	00
10-450-365	CRIME VICTIMS EXPENSE	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	00
10-450-538	LEGAL STATEMENTS OF FACT	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	00
	DISTRICT ATTORNEY	71,889.00	71,889.00	0.00	25,893.98	1,983.45	45,995.02	36
0460 COUNTY ATTORNEY								
10-460-100	SALARY - COUNTY ATTORNEY	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-460-105	COUNTY ATTY - STATE SUPPLEMENT	23,333.00	23,333.00	0.00	15,794.40	987.15	7,538.60	68
10-460-110	SALARY - ADMINISTRATIVE ASSISTANT	10,000.00	10,000.00	0.00	6,840.00	510.00	3,160.00	68
10-460-115	LONGEVITY PAY	750.00	750.00	0.00	0.00	0.00	750.00	00
10-460-200	FICA EXPENSE	5,907.00	5,907.00	0.00	3,762.17	241.45	2,144.83	64
10-460-202	TCDRS GROUP TERM LIFE	579.00	579.00	0.00	306.02	17.36	272.98	53
10-460-205	RETIREMENT	6,355.00	6,355.00	0.00	4,047.43	259.75	2,307.57	64
10-460-210	MEDICAL INSURANCE	10,749.00	10,749.00	0.00	6,650.40	443.36	4,098.60	62
10-460-300	TRAVEL/SCHOOL/TUITION	3,000.00	3,000.00	442.02	945.02	0.00	1,612.96	46
10-460-305	SUPPLIES	2,000.00	2,000.00	9.00	210.12	0.00	1,780.88	11
10-460-310	COMMUNICATIONS	700.00	700.00	0.00	334.59	0.00	365.41	48
10-460-315	BONDS	250.00	250.00	0.00	0.00	0.00	250.00	00
10-460-370	ELECTRONIC FORMS/ LEGAL RESEARCH	2,000.00	2,000.00	0.00	1,249.50	0.00	750.50	62
	COUNTY ATTORNEY	108,757.00	108,757.00	451.02	66,683.65	4,118.07	41,622.33	62
0470 MAINTENANCE - BUILDING & GROUNDS								
10-470-305	SUPPLIES	6,000.00	6,000.00	325.04	3,372.98	0.00	2,301.98	62
10-470-336	LAST YEARS BILL 2021	0.00	0.00	0.00	0.00	0.00	0.00	
10-470-375	COURTHOUSE MAINTENANCE	20,000.00	20,000.00	229.22	15,155.63	1,000.00	5,073.59	75
10-470-376	EXTERMINATOR SERVICES	5,000.00	5,000.00	350.00	1,750.00	0.00	2,900.00	42
10-470-380	UTILITIES	26,000.00	26,000.00	2,182.15	16,107.54	66.28	7,710.31	70
10-470-385	REPAIRS - BUILDINGS	10,000.00	10,000.00	0.00	5,300.88	0.00	4,699.12	53
10-470-387	REPAIRS - AC AND HEATING	15,000.00	15,000.00	0.00	2,295.00	0.00	12,705.00	15
10-470-390	REPAIRS - FC LAW ENFORCEMENT CENTER	2,000.00	2,000.00	0.00	1,330.05	0.00	669.95	67
10-470-392	REPAIRS - EXTENSION SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-470-395	REPAIRS - YARD SERVICES	8,400.00	8,400.00	200.00	600.00	0.00	7,600.00	10
10-470-397	REPAIRS - HISTORICAL SOCIETY	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
	MAINTENANCE - BUILDING & GROUNDS	97,400.00	97,400.00	2,827.97	45,912.08	1,066.28	48,659.95	50
0480 COUNTY AUDITOR								
10-480-100	SALARY - COUNTY AUDITOR	48,157.00	48,157.00	0.00	29,635.20	1,852.20	18,521.80	62
10-480-105	PHONE ALLOWANCE	360.00	360.00	0.00	0.00	0.00	360.00	00
10-480-110	SALARY - ASSISTANT AUDITOR	31,129.00	31,129.00	0.00	19,156.48	1,197.28	11,972.52	62
10-480-115	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
10-480-120	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	16,662.65	1,048.91	13,850.35	55
10-480-200	FICA EXPENSE	8,494.00	8,494.00	0.00	5,007.34	313.53	3,486.66	59
10-480-202	TCDRS GROUP TERM LIFE	833.00	833.00	0.00	408.43	22.55	424.57	49
10-480-205	RETIREMENT	9,139.00	9,139.00	0.00	5,387.02	337.31	3,751.98	59
10-480-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	17,291.04	1,330.08	14,956.96	54
10-480-300	TRAVEL/TUITION/DUES	3,000.00	3,000.00	1,115.00	2,254.41	426.30	369.41	112
10-480-305	SUPPLIES	2,000.00	2,000.00	39.53	1,784.99	0.00	175.48	91
10-480-310	COMMUNICATIONS - IPAD EXPENSE	1,000.00	1,000.00	0.00	783.17	0.00	216.83	78
10-480-315	BONDS & NOTARY	150.00	150.00	0.00	150.00	0.00	0.00	100
10-480-400	NEW EQUIPMENT	640.00	640.00	0.00	518.10	0.00	121.90	81

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
	COUNTY AUDITOR	168,563.00	168,563.00	1,154.53	99,038.83	6,528.16	68,369.64	59
0490 COUNTY TREASURER		=====						
10-490-100	SALARY - COUNTY TREASURER	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-490-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-490-110	SALARY - ADMINISTRATIVE ASSISTANT	30,511.00	30,511.00	0.00	17,816.71	1,173.60	12,694.29	58
10-490-200	FICA EXPENSE	5,634.00	5,634.00	0.00	3,393.68	216.70	2,240.32	60
10-490-202	TCDRS GROUP TERM LIFE	552.00	552.00	0.00	276.41	15.57	275.59	50
10-490-205	RETIREMENT	6,061.00	6,061.00	0.00	3,650.99	233.13	2,410.01	60
10-490-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	7,980.48	443.36	13,518.52	37
10-490-300	TRAVEL/SCHOOL/TUITIONS/DUES	3,000.00	3,000.00	0.00	455.00	0.00	2,545.00	15
10-490-305	SUPPLIES	2,000.00	2,000.00	0.00	1,190.11	0.00	809.89	60
10-490-315	BONDS	200.00	200.00	0.00	1,775.00	0.00	1,575.00	888
10-490-400	NEW EQUIPMENT	1,000.00	1,000.00	0.00	129.96	0.00	870.04	13
	COUNTY TREASURER	113,591.00	113,591.00	0.00	63,212.34	3,741.36	50,378.66	56
0500 TAX ASSESSOR/COLLECTOR		=====						
10-500-100	SALARY - TAX COLLECTOR	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-500-105	LONGEVITY PAY	5,100.00	5,100.00	0.00	0.00	0.00	5,100.00	00
10-500-110	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	18,777.63	1,173.60	11,735.37	62
10-500-115	VOTER REGISTRAR	350.00	350.00	0.00	0.00	0.00	350.00	00
10-500-200	FICA EXPENSE	6,024.00	6,024.00	0.00	3,467.20	216.70	2,556.80	58
10-500-202	TCDRS GROUP TERM LIFE	591.00	591.00	0.00	282.86	15.57	308.14	48
10-500-205	RETIREMENT	6,481.00	6,481.00	0.00	3,730.08	233.13	2,750.92	58
10-500-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	13,300.08	886.72	8,198.20	62
10-500-300	TRAVEL	3,000.00	3,000.00	0.00	250.00	0.00	2,750.00	08
10-500-305	SUPPLIES	1,500.00	1,500.00	0.00	150.00	0.00	1,350.00	10
10-500-315	BONDS	450.00	450.00	0.00	50.00	0.00	400.00	11
10-500-335	SUBCONTRACTOR	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
	TAX ASSESSOR/COLLECTOR	119,642.00	119,642.00	0.00	66,552.57	4,184.72	53,089.43	56
0530 NON DEPARTMENTAL		=====						
10-530-200	FICA EXPENSE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-530-202	TCDRS GROUP TERM LIFE	30.00	30.00	0.00	0.00	0.00	30.00	00
10-530-205	RETIREMENT	300.00	300.00	0.00	0.00	0.00	300.00	00
10-530-210	MEDICAL INSURANCE	64.00	64.00	0.00	0.00	0.00	64.00	00
10-530-305	SUPPLIES	2,500.00	2,500.00	0.00	435.30	0.00	2,064.70	17
10-530-310	COMMUNICATIONS	25,000.00	25,000.00	1,334.02	11,774.83	7.95	11,891.15	52
10-530-311	SOFTWARE FOR AUDITOR & TREASURER	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
10-530-335	FISHER COMMUNITY THINK TANK	9,000.00	9,000.00	0.00	3,741.41	0.00	5,258.59	42
10-530-415	MISCELLANEOUS REIMBURSEMENTS	300.00	300.00	0.00	82.48	0.00	217.52	27
10-530-418	MISCELLANEOUS EXPENSE	15,506.00	15,506.00	0.00	7,199.11	0.00	8,306.89	46
10-530-426	COUNTY RESTITUTION EXPENSE	8,100.00	8,100.00	0.00	4,424.73	0.00	3,675.27	55
10-530-427	TAX COLLECTOR REG FEE REFUND	56.00	56.00	0.00	51.75	0.00	4.25	92
10-530-428	JP FINE TRUANCY REIMB - ROBYCISD	0.00	0.00	0.00	0.00	0.00	0.00	00
10-530-429	JP FINE TRUANCY REIMB - ROTAN ISD	0.00	0.00	0.00	0.00	0.00	0.00	00
10-530-430	BANK CHARGES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-530-436	REDISTRICTING CENUS	10,000.00	10,000.00	0.00	5,000.00	0.00	5,000.00	50
10-530-445	PAPER & POSTAGE	10,000.00	10,000.00	0.00	7,378.40	0.00	2,621.60	74
10-530-450	ANIMAL CONTROL	250.00	250.00	0.00	0.00	0.00	250.00	00
10-530-455	LEGAL FEES	4,500.00	4,500.00	1,000.00	0.00	0.00	3,500.00	22
10-530-458	GAME WARDEN TRAINING	500.00	500.00	0.00	0.00	0.00	500.00	00
10-530-460	EMERGENCY MANAGEMENT COORDINATOR	6,000.00	6,000.00	0.00	12,000.00	0.00	6,000.00	200
10-530-462	NSF EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00
10-530-467	SUPPLEMENTAL DEATH BENEFITS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
10-530-470	WORKERS COMP INSURANCE	25,000.00	25,000.00	0.00	11,580.00	0.00	13,420.00	46
10-530-472	UNEMPLOYMENT INSURANCE	15,000.00	15,000.00	0.00	482.32	0.00	14,517.68	03
10-530-477	OUTSIDE AUDITOR	28,000.00	28,000.00	0.00	0.00	0.00	28,000.00	00
10-530-480	DUES & FEES - COG MATCH	3,000.00	3,000.00	0.00	2,512.00	0.00	488.00	84
10-530-482	LIABILITY INSURANCE	86,000.00	86,000.00	0.00	35,757.00	0.00	50,243.00	42
10-530-485	LEGAL ADS	5,000.00	5,000.00	0.00	1,467.02	0.00	3,532.98	29
10-530-486	RURAL FIRE DEPT FUEL EXPENSE	10,500.00	10,500.00	843.66	1,280.87	0.00	8,375.47	20
10-530-487	RURAL FIRE EQUIPMENT	13,000.00	13,000.00	0.00	6,831.23	0.00	6,168.77	53
10-530-488	RURAL FIRE SCHOOL	2,500.00	2,500.00	0.00	250.00	0.00	2,250.00	10
10-530-489	RURAL FIRE INSURANCE TRUCKS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-490	COUNTY LIBRARIES	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
10-530-492	INTERLOCAL AGREEMENTS-LUBBOCK	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	100
10-530-495	D.A. LEGAL STATEMENT OF FACTS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-497	CASH MATCH SENIOR CITIZENS	10,000.00	10,000.00	4,416.90	4,658.54	0.00	924.56	91
10-530-500	DRUG & ALCOHOL TESTING	2,000.00	2,000.00	0.00	100.00	0.00	1,900.00	05
	NON DEPARTMENTAL	329,956.00	329,956.00	7,594.58	123,006.99	7.95	199,354.43	40

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
0540 COUNTY & DISTRICT COURT								
10-540-502	AD LITEM TAX SUITS - T REES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-504	ADULT PROBATION SUPPLIES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-540-506	JUVENILE OFFICER EXPENSES	22,046.00	22,046.00	0.00	12,669.84	0.00	9,376.16	57
10-540-508	GRAND JURY	4,500.00	4,500.00	0.00	2,590.00	0.00	1,910.00	58
10-540-510	PETIT JURY	3,000.00	3,000.00	0.00	1,000.00	0.00	2,000.00	33
10-540-512	J.P. JURY	100.00	100.00	0.00	0.00	0.00	100.00	00
10-540-513	J.P. ATTORNEY COLLECTIONS	5,800.00	5,800.00	0.00	957.87	0.00	4,842.13	17
10-540-514	JURY LODGING & MEALS	600.00	600.00	0.00	0.00	0.00	600.00	00
10-540-515	COURT APPOINTED COUNTY COURT	0.00	0.00	0.00	950.00	0.00	950.00	00
10-540-516	JURY COMMISSION	200.00	200.00	0.00	0.00	0.00	200.00	00
10-540-517	COUNTY COURT VISTING COURT REPORTER	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-518	COURT APPOINTED ATTORNEY DISTRICT	35,000.00	35,000.00	1,300.00	17,200.00	0.00	16,500.00	53
10-540-519	COURT APPOINTED CPS	20,000.00	20,000.00	0.00	5,823.00	0.00	14,177.00	29
10-540-520	INTERPRETOR	2,000.00	2,000.00	0.00	100.00	0.00	1,900.00	05
10-540-521	COURT APPOINTED INVESTIGATOR	0.00	0.00	0.00	750.00	0.00	750.00	00
10-540-522	PSYCHIATRIC EVALUATION	3,600.00	3,600.00	0.00	4,566.00	0.00	966.00	127
10-540-523	COUNTY COURT STANDING COUNSEL	0.00	0.00	0.00	800.00	0.00	800.00	00
10-540-524	JUVENILE DETENTION	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-525	OUT OF COUNTY CITATIONS	180.00	180.00	0.00	0.00	0.00	180.00	00
10-540-526	DA & CA DRUG TESTING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-527	COURT APPOINTED COUNSEL JUVENILE	0.00	0.00	0.00	300.00	300.00	300.00	00
COUNTY & DISTRICT COURT		109,226.00	109,226.00	1,300.00	47,706.71	300.00	60,219.29	45
0550 32ND JUDICIAL								
10-550-100	SALARY - DIST COURT ADMIN	8,856.00	8,856.00	0.00	5,526.08	345.38	3,329.92	62
10-550-105	SALARY - DISTRICT JUDGE	2,999.00	2,999.00	0.00	1,697.44	106.09	1,301.56	57
10-550-117	SALARY - COURT REPORTER	14,389.00	14,389.00	0.00	8,891.68	555.73	5,497.32	62
10-550-200	FICA EXPENSE	2,008.00	2,008.00	0.00	1,232.96	77.06	775.04	61
10-550-202	TCDRS GROUP TERM LIFE	197.00	197.00	0.00	100.61	5.54	96.39	51
10-550-205	RETIREMENT	2,160.00	2,160.00	0.00	1,326.24	82.89	833.76	61
10-550-210	MEDICAL INSURANCE	2,100.00	2,100.00	0.00	0.00	0.00	2,100.00	00
10-550-300	TRAVEL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-550-305	SUPPLIES	1,127.00	1,127.00	0.00	0.00	0.00	1,127.00	00
10-550-530	7TH ADM REGION ASSESSMENT	569.00	569.00	0.00	568.12	0.00	0.88	100
10-550-532	COURT REPORTER INSURANCE	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	00
10-550-534	LUNACY COMMITMENT	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	00
10-550-536	VISITING JUDGE/COURT REPORTER	2,000.00	2,000.00	0.00	481.28	0.00	1,518.72	24
10-550-538	D.J. LEGAL STATEMENT OF FACTS	7,900.00	7,900.00	0.00	0.00	0.00	7,900.00	00
10-550-539	INVESTIGATOR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
32ND JUDICIAL		52,105.00	52,105.00	0.00	19,824.41	1,172.69	32,280.59	38
0560 INDIGENT WELFARE								
10-560-560	CHILD CARE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-560-562	DOCTOR'S SERVICES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-560-563	OUT OF COUNTY COURT COST	400.00	400.00	0.00	0.00	0.00	400.00	00
10-560-564	BURIALS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-560-566	EMERGENCY AID	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-568	CLOTHING	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-570	MEALS, ROOM, CARE	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-572	HOSPITAL	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-574	MEDICAL BILLS	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-576	MEDICAL SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-579	AUTOPSY EXPENSE	7,500.00	7,500.00	0.00	6,810.00	0.00	690.00	91
INDIGENT WELFARE		19,000.00	19,000.00	0.00	6,810.00	0.00	12,190.00	36
0580 COUNTY SHERIFF								
10-580-100	SALARY - SHERIFF	50,910.00	50,910.00	0.00	31,329.44	1,958.09	19,580.56	62
10-580-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	00
10-580-108	SALARY - CHIEF DEPUTY	48,248.00	48,248.00	0.00	31,639.00	1,995.20	16,609.00	66
10-580-109	SALARY - PATROL SERGEANT	46,675.00	46,675.00	0.00	30,630.60	1,907.40	16,044.40	66
10-580-110	SALARY - FULL TIME DEPUTIES	134,670.00	134,670.00	0.00	90,225.98	5,373.42	44,444.02	67
10-580-115	PHONE ALLOWANCE	1,670.00	1,670.00	0.00	1,121.04	69.20	548.96	67
10-580-120	SALARY - PART TIME DEPUTIES	5,000.00	5,000.00	0.00	2,815.60	0.00	2,184.40	56
10-580-145	SALARY - OVERTIME CHIEF DEPUTY	3,456.00	3,456.00	0.00	4,263.00	278.40	807.00	123
10-580-146	SALARY - OVERTIME DEPUTIES FT	9,108.00	9,108.00	0.00	4,046.28	0.00	5,061.72	44
10-580-147	SALARY - OVERTIME PATROL SGT	3,548.00	3,548.00	0.00	4,140.18	0.00	592.18	117
10-580-160	SALARY - HOLIDAYS CHIEF DEPUTY	4,887.00	4,887.00	0.00	1,438.40	0.00	3,448.60	29
10-580-161	SALARY - HOLIDAYS DEPUTIES FT	16,049.00	16,049.00	0.00	7,865.44	0.00	8,183.56	49

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-580-162	SALARY - HOLIDAYS PATROL SGT	5,563.00	5,563.00	0.00	2,565.00	0.00	2,998.00	46
10-580-200	FICA EXPENSE	24,843.00	24,843.00	0.00	15,757.59	866.94	9,085.41	63
10-580-202	TCDRS GROUP TERM LIFE	2,436.00	2,436.00	0.00	1,326.52	63.71	1,109.48	54
10-580-205	RETIREMENT	26,726.00	26,726.00	0.00	17,454.20	953.18	9,271.80	65
10-580-210	MEDICAL INSURANCE	64,496.00	64,496.00	0.00	33,695.36	1,773.44	30,800.64	52
10-580-300	TRAVEL	3,000.00	3,000.00	0.00	1,053.71	0.00	1,946.29	35
10-580-305	SUPPLIES & EQUIPMENT	17,000.00	17,000.00	1,987.01	12,322.61	0.00	2,690.38	84
10-580-310	COMMUNICATIONS	1,200.00	1,200.00	0.00	292.76	0.00	907.24	24
10-580-315	BONDS & NOTARY	200.00	200.00	0.00	100.00	0.00	100.00	50
10-580-608	VEHICLE EXPENSE	10,000.00	15,000.00	2,899.80	8,227.83	0.00	3,872.37	74
10-580-609	NEW VEHICLES	54,881.00	54,881.00	18,665.00	36,012.43	0.00	203.57	100
10-580-616	VEHICLE GAS	40,000.00	43,000.00	1,937.20	31,265.00	0.00	9,797.80	77
10-580-618	VEHICLE TIRES	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY SHERIFF		574,566.00	582,566.00	25,489.01	369,587.97	15,238.98	187,489.02	68
0585 FC LAW ENFORCEMENT CENTER								
10-585-105	LONGEVITY PAY	750.00	750.00	0.00	0.00	0.00	750.00	00
10-585-110	SALARY - JAIL ADMINISTRATOR	33,678.00	33,678.00	0.00	20,063.46	1,295.20	13,614.54	60
10-585-111	SALARY - LEC COOK	22,896.00	22,896.00	0.00	2,935.38	0.00	19,960.62	13
10-585-112	SALARY - JAIL SERGEANT FT	32,695.00	32,695.00	0.00	18,643.92	1,100.40	14,051.08	57
10-585-113	SALARY - DISPATCH SERGEANT FT	32,695.00	32,695.00	0.00	18,926.88	1,068.96	13,768.12	58
10-585-115	PHONE ALLOWANCE	340.00	340.00	0.00	650.48	41.52	310.48	191
10-585-142	SALARY - FULL TIME JAILERS	284,228.00	284,228.00	0.00	132,039.45	8,204.79	152,188.55	46
10-585-144	SALARY - PART TIME JAILERS	0.00	0.00	0.00	0.00	0.00	0.00	
10-585-145	SALARY - OVERTIME JAIL ADMIN	4,421.00	4,421.00	0.00	3,691.34	497.84	729.66	83
10-585-146	SALARY - OVERTIME JAILER/DISPATCH	53,289.00	53,289.00	0.00	26,128.59	1,992.38	27,160.41	49
10-585-148	SALARY - OVERTIME JAIL SERGEANT	5,517.00	5,517.00	0.00	2,387.48	0.00	3,129.52	43
10-585-149	SALARY - OVERTIME DISPATCH SERGEANT	5,517.00	5,517.00	0.00	2,723.50	0.00	2,793.50	49
10-585-160	SALARY - HOLIDAY PAY JAIL ADMIN	2,040.00	2,040.00	0.00	1,942.80	0.00	97.20	95
10-585-161	SALARY - HOLIDAY PAY FT JAILERS	22,954.00	22,954.00	0.00	11,612.70	0.00	11,341.30	51
10-585-162	SALARY - HOLIDAY PAY JAIL SERGEANT	1,980.00	1,980.00	0.00	1,886.40	0.00	93.60	95
10-585-163	SALARY - HOLIDAY PAY DISPATCH SERG	1,980.00	1,980.00	0.00	1,886.40	0.00	93.60	95
10-585-200	FICA EXPENSE	38,779.00	38,779.00	0.00	18,723.22	1,075.07	20,055.78	48
10-585-202	TCDRS GROUP TERM LIFE	3,802.00	3,802.00	0.00	1,545.68	78.12	2,256.32	41
10-585-205	RETIREMENT	41,720.00	41,720.00	0.00	20,206.13	1,168.75	21,513.87	48
10-585-210	MEDICAL INSURANCE	129,024.00	129,024.00	0.00	53,837.96	3,116.28	75,186.04	42
10-585-300	TRAVEL	6,000.00	6,000.00	3,316.55	2,572.50	0.00	110.95	98
10-585-305	SUPPLIES	5,700.00	8,700.00	712.55	5,147.65	242.26	2,839.80	67
10-585-310	COMMUNICATIONS	13,000.00	13,000.00	0.00	9,260.84	0.00	3,739.16	71
10-585-313	INSPECTIONS & MAINTENANCE	2,000.00	7,000.00	0.00	4,635.07	0.00	2,364.93	66
10-585-315	BONDS FOR EMPLOYEES	500.00	500.00	0.00	0.00	0.00	500.00	00
10-585-320	COMPUTER SOFTWARE & MAINTENANCE	20,000.00	30,000.00	0.00	23,058.55	0.00	6,941.45	77
10-585-325	CERT TRAINING FOR JAIL STAFF	2,300.00	2,300.00	0.00	2,300.00	0.00	0.00	100
10-585-380	UTILITIES FOR LAW CENTER	33,000.00	33,000.00	3,747.24	16,699.38	0.00	12,553.38	62
10-585-385	LAW CENTER REPAIRS	13,894.00	23,894.00	23.85	14,365.69	0.00	9,552.16	60
10-585-475	COPY EXPENSE FOR LAW CENTER	0.00	0.00	0.00	0.00	0.00	0.00	
10-585-604	NEW HIRE PSYCHIATRIC TESTING	4,200.00	4,200.00	0.00	2,812.40	0.00	1,387.60	67
10-585-605	OUT OF COUNTY HOUSING	10,000.00	10,000.00	0.00	8,223.90	0.00	1,776.10	82
10-585-612	INMATE EXPENSE	27,000.00	35,000.00	3,666.39	23,939.91	0.00	7,393.70	79
10-585-614	INMATE MEDICAL	15,000.00	15,000.00	79.38	7,092.07	0.00	7,828.55	48
10-585-625	LAW CENTER BUILDING INSURANCE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
FC LAW ENFORCEMENT CENTER		890,899.00	926,899.00	11,498.26	459,939.73	19,881.57	455,461.01	51
0590 EXTENSION AGENT								
10-590-100	SALARY - CEA-AG	17,036.00	17,036.00	0.00	10,483.20	655.20	6,552.80	62
10-590-109	SALARY - TRAVEL STIPEND	6,000.00	6,000.00	0.00	3,692.32	230.77	2,307.68	62
10-590-110	SALARY - ADMINISTRATIVE ASSISTANT	10,000.00	10,000.00	0.00	2,877.50	252.50	7,122.50	29
10-590-200	FICA EXPENSE	2,565.00	2,565.00	0.00	1,299.51	85.39	1,265.49	51
10-590-202	TCDRS GROUP TERM LIFE	2,552.00	2,552.00	0.00	16.87	1.39	2,535.13	01
10-590-205	RETIREMENT	2,760.00	2,760.00	0.00	236.84	20.78	2,523.16	09
10-590-305	SUPPLIES	2,750.00	2,750.00	0.00	1,580.51	0.00	1,169.49	57
10-590-642	STOCK SHOW EXPENSE	6,000.00	6,000.00	50.00	4,450.94	0.00	1,499.06	75
EXTENSION AGENT		49,663.00	49,663.00	50.00	24,637.69	1,246.03	24,975.31	50
0600 APPRAISAL DISTRICT								
10-600-644	APPRAISAL DISTRICT FEES	181,000.00	181,000.00	0.00	72,385.62	0.00	108,614.38	40
10-600-645	APPRAISAL DISTRICT TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	
APPRAISAL DISTRICT		181,000.00	181,000.00	0.00	72,385.62	0.00	108,614.38	40
0610 COUNTY COURT AT LAW								

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05	
10-610-654	COUNTY COURT AT LAW JUDGE EXPENSE	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
	COUNTY COURT AT LAW	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
GENERAL FUND								
	INCOME TOTALS	3,661,802.00	3,661,802.00		4,247,506.77	1,950.44	585,704.77+	116
	EXPENSE TOTALS	3,385,690.00	3,429,690.00	52,531.41	1,779,001.55	76,746.39	1,598,157.04	53

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT	
REPORTING FUND: 0011 ROAD & BRIDGE PRECINCT 1							EFFECTIVE MONTH - 05		
0100 PRECINCT 1 CASH ACCOUNTS									
11-100-100	CFC: ROAD & BRIDGE PRECINCT 1				117,581.60-	3,647.45-	23,393.51		
11-100-185	DUE FROM I&S FUND				0.00	0.00	0.00		
11-100-197	DUE FROM GENERAL FUND				0.00	0.00	0.00		
11-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23		
11-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.56-		
11-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00		
PRECINCT 1 CASH ACCOUNTS							117,581.60-	3,647.45-	25,770.18
0311 REVENUE ACCOUNTS									
11-311-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00	
11-311-105	ROAD & BRIDGE	26,519.00	26,519.00		24,729.89	0.00	1,789.11	93	
11-311-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.42	1,257.27	14,754.58	69	
11-311-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45	
11-311-125	I&S REVENUE FOR COMM DEB	23,360.00	23,360.00		0.00	0.00	23,360.00	00	
11-311-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00		
11-311-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00		
11-311-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00		
11-311-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00		
11-311-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00	
11-311-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+		
11-311-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00		
11-311-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00		
11-311-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00		
11-311-185	PIPELINE INCOME	5,000.00	5,000.00		3,725.00	0.00	1,275.00	75	
REVENUE ACCOUNTS		313,261.00	313,261.00	0.00	88,465.94	1,257.27	224,795.06	28	
0611 EXPENSE ACCOUNTS									
11-611-100	SALARY - COMMISSIONER PCT 1	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45	
11-611-105	LONGEVITY PAY	3,150.00	3,150.00	0.00	0.00	0.00	3,150.00	00	
11-611-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-		
11-611-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,712.98	1,503.20	15,358.02	61	
11-611-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	20,185.60	1,261.60	12,595.40	62	
11-611-115	PHONE ALLOWANCE	720.00	720.00	0.00	442.88	27.68	277.12	62	
11-611-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	7,517.43	452.40	12,482.57	38	
11-611-200	FICA EXPENSE	10,324.00	10,324.00	0.00	5,758.72	359.93	4,565.28	56	
11-611-202	TCDRS GROUP TERM LIFE	1,012.00	1,012.00	0.00	471.55	26.04	540.45	47	
11-611-205	RETIREMENT	11,106.00	11,106.00	0.00	6,232.27	389.82	4,873.73	56	
11-611-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	19,064.48	1,330.08	13,183.52	59	
11-611-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00	
11-611-305	SUPPLIES	8,600.00	8,600.00	134.66	7,750.80	0.00	714.54	92	
11-611-310	COMMUNICATIONS	500.00	500.00	0.00	587.52	171.59	87.52-	118	
11-611-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00	
11-611-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	886.84	23,818.93	0.00	5,294.23	82	
11-611-334	LAST YEARS BILLS 2020	0.00	0.00	0.00	0.00	0.00	0.00		
11-611-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00		
11-611-380	UTILITIES	2,100.00	2,100.00	183.30	1,515.92	0.00	400.78	81	
11-611-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00		
11-611-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	23,360.00	23,360.00	0.00	23,359.32	0.00	0.68	100	
11-611-624	DEBT SERVICE - EQUIPMENT INTEREST	0.00	0.00	0.00	0.00	0.00	0.00		
11-611-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00		
11-611-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	1,965.16	26,178.87	0.00	6,855.97	80	
11-611-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	5,085.00	0.00	6,915.00	42	
11-611-725	TIRES & TUBES	8,000.00	8,000.00	0.00	6,886.32	0.00	1,113.68	86	
11-611-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00		
EXPENSE ACCOUNTS		312,458.00	312,458.00	3,169.96	202,436.75	7,014.10	106,851.29	66	
ROAD & BRIDGE PRECINCT 1									
INCOME TOTALS		313,261.00	313,261.00		88,465.94	1,257.27	224,795.06	28	
EXPENSE TOTALS		312,458.00	312,458.00	3,169.96	202,436.75	7,014.10	106,851.29	66	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT					
REPORTING FUND: 0012 ROAD & BRIDGE PRECINCT 2							EFFECTIVE MONTH - 05						
0100 PRECINCT 2 CASH ACCOUNTS													
12-100-100	CFC: ROAD & BRIDGE PRECINCT 2				124,984.60-	3,098.33-	54,616.17						
12-100-185	DUE FROM I&S FUND				0.00	0.00	0.00						
12-100-186	DUE FROM GENERAL FUND				0.00	0.00	0.00						
12-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23						
12-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-						
12-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00						
PRECINCT 2 CASH ACCOUNTS							124,984.60-	3,098.33-	56,992.83				
0312 REVENUE ACCOUNTS													
12-312-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00					
12-312-105	ROAD & BRIDGE	26,519.00	26,519.00		28,974.10	0.00	2,455.10+	109					
12-312-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.39	1,257.27	14,754.61	69					
12-312-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45					
12-312-125	I&S REVENUE FOR COMM DEB	58,454.00	58,454.00		0.00	0.00	58,454.00	00					
12-312-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00						
12-312-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00						
12-312-145	RESERVE FEMA FUNDS	24,710.66	24,710.66		0.00	0.00	24,710.66	00					
12-312-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00						
12-312-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00					
12-312-160	SALE OF FIXED ASSETS	0.00	0.00		26,940.00	0.00	26,940.00+						
12-312-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00						
12-312-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00						
12-312-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00						
12-312-185	PIPELINE INCOME	5,000.00	5,000.00		0.00	0.00	5,000.00	00					
REVENUE ACCOUNTS							373,065.66	373,065.66	0.00	95,425.12	1,257.27	277,640.54	26
0612 EXPENSE ACCOUNTS													
12-612-100	SALARY - COMMISSIONER PCT 2	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45					
12-612-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00						
12-612-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-						
12-612-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	24,051.20	1,503.20	15,019.80	62					
12-612-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	19,397.10	1,261.60	13,383.90	59					
12-612-115	PHONE ALLOWANCE	720.00	720.00	0.00	442.88	27.68	277.12	62					
12-612-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	3,223.92	0.00	16,776.08	16					
12-612-200	FICA EXPENSE	10,083.00	10,083.00	0.00	5,430.32	327.75	4,652.68	54					
12-612-202	TCDRS GROUP TERM LIFE	988.00	988.00	0.00	443.89	23.55	544.11	45					
12-612-205	RETIREMENT	10,847.00	10,847.00	0.00	5,841.86	352.59	5,005.14	54					
12-612-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	19,951.20	1,330.08	12,296.80	62					
12-612-300	TRAVEL & SCHOOL	3,000.00	3,000.00	631.80	200.00	0.00	2,168.20	28					
12-612-305	SUPPLIES	8,600.00	8,600.00	540.56	7,363.25	0.00	696.19	92					
12-612-310	COMMUNICATIONS	500.00	500.00	0.00	265.93	0.00	234.07	53					
12-612-315	BONDS	200.00	200.00	0.00	177.50	0.00	22.50	89					
12-612-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	3,760.22	12,825.45	43.50	13,414.33	55					
12-612-334	LAST YEARS BILLS 2020	0.00	0.00	0.00	0.00	0.00	0.00						
12-612-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00						
12-612-380	UTILITIES	2,550.00	2,550.00	104.00	1,609.25	0.00	836.75	67					
12-612-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00						
12-612-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	54,183.00	54,183.00	0.00	52,265.40	0.00	1,917.60	96					
12-612-624	DEBT SERVICE - EQUIPMENT INTEREST	5,078.00	5,078.00	0.00	6,158.24	0.00	1,080.24-	121					
12-612-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00						
12-612-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	721.44	23,789.20	0.00	10,489.36	70					
12-612-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	545.58	0.00	11,454.42	05					
12-612-725	TIRES & TUBES	8,000.00	8,000.00	0.00	3,923.96	0.00	4,076.04	49					
12-612-740	FEMA RESERVE	24,710.66	24,710.66	0.00	0.00	0.00	24,710.66	00					
12-612-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
EXPENSE ACCOUNTS							369,845.66	369,845.66	5,758.02	211,774.29	6,361.71	152,313.35	59
ROAD & BRIDGE PRECINCT 2													
INCOME TOTALS		373,065.66	373,065.66		95,425.12	1,257.27	277,640.54	26					
EXPENSE TOTALS		369,845.66	369,845.66	5,758.02	211,774.29	6,361.71	152,313.35	59					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0013 ROAD & BRIDGE PRECINCT 3		EFFECTIVE MONTH - 05						
0100 PRECINCT 3 CASH ACCOUNTS								
13-100-100	CFC: ROAD & BRIDGE PRECINCT 3				98,647.27-	3,905.79-	170,718.14	
13-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
13-100-186	DUE TO GENERAL FUND				0.00	0.00	0.00	
13-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
13-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-	
13-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 3 CASH ACCOUNTS					98,647.27-	3,905.79-	173,094.80	
0313 REVENUE ACCOUNTS								
13-313-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
13-313-105	ROAD & BRIDGE	26,519.00	26,519.00		24,396.59	0.00	2,122.42	92
13-313-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.38	1,257.26	14,754.62	69
13-313-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
13-313-125	I&S REVENUE FOR COMM DEB	54,484.00	54,484.00		0.00	0.00	54,484.00	00
13-313-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
13-313-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
13-313-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
13-313-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00
13-313-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+	
13-313-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
13-313-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
13-313-185	PIPELINE INCOME	10,000.00	10,000.00		30,500.00	0.00	20,500.00+	305
REVENUE ACCOUNTS		349,385.00	349,385.00	0.00	114,907.59	1,257.26	234,477.41	33
0613 EXPENSE ACCOUNTS								
13-613-100	SALARY - COMMISSIONER PCT 3	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
13-613-105	LONGEVITY PAY	3,900.00	3,900.00	0.00	0.00	0.00	3,900.00	00
13-613-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
13-613-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,487.50	1,503.20	15,583.50	60
13-613-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	20,075.21	1,261.60	12,705.79	61
13-613-115	PHONE ALLOWANCE	720.00	720.00	0.00	456.72	27.68	263.28	63
13-613-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	9,198.80	874.64	10,801.20	46
13-613-200	FICA EXPENSE	10,381.00	10,381.00	0.00	5,865.85	392.57	4,515.15	57
13-613-202	TCDRS GROUP TERM LIFE	1,018.00	1,018.00	0.00	480.38	28.36	537.62	47
13-613-205	RETIREMENT	11,168.00	11,168.00	0.00	6,344.13	424.57	4,823.87	57
13-613-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	15,372.70	877.06	16,875.30	48
13-613-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	225.00	0.00	2,775.00	08
13-613-305	SUPPLIES	15,600.00	15,600.00	189.57	1,543.83	0.00	13,866.60	11
13-613-310	COMMUNICATIONS	500.00	500.00	0.00	0.00	0.00	500.00	00
13-613-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00
13-613-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	2,776.99	15,825.05	0.00	11,397.96	62
13-613-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-380	UTILITIES	1,500.00	1,500.00	69.56	640.98	0.00	789.46	47
13-613-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	50,079.00	50,079.00	0.00	49,908.57	0.00	170.43	100
13-613-624	DEBT SERVICE - EQUIPMENT INTEREST	4,405.00	4,405.00	0.00	4,389.20	0.00	15.80	100
13-613-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	4,684.97	20,597.06	0.00	9,717.97	72
13-613-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	12,000.00	0.00	0.00	100
13-613-725	TIRES & TUBES	8,000.00	8,000.00	445.00	935.00	0.00	6,620.00	17
13-613-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	2,759.00	0.00	2,759.00-	
EXPENSE ACCOUNTS		350,857.00	350,857.00	8,166.09	213,973.14	6,881.44	128,717.77	63
ROAD & BRIDGE PRECINCT 3								
INCOME TOTALS		349,385.00	349,385.00		114,907.59	1,257.26	234,477.41	33
EXPENSE TOTALS		350,857.00	350,857.00	8,166.09	213,973.14	6,881.44	128,717.77	63

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0014 ROAD & BRIDGE PRECINCT 4		EFFECTIVE MONTH - 05						
0100 PRECINCT 1 CASH ACCOUNTS								
14-100-100	CFC: ROAD & BRIDGE PRECINCT 4				19,509.08-	3,941.94-	131,665.99	
14-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
14-100-186	DUE FROM GENERAL FUND				0.00	0.00	0.00	
14-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
14-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-	
14-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 1 CASH ACCOUNTS					19,509.08-	3,941.94-	134,042.65	
0314 REVENUE ACCOUNTS								
14-314-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
14-314-105	ROAD & BRIDGE	26,519.00	26,519.00		24,396.60	0.00	2,122.40	92
14-314-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.37	1,257.27	14,754.63	69
14-314-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
14-314-125	I&S REVENUE FOR COMM DEB	0.00	0.00		0.00	0.00	0.00	
14-314-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
14-314-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
14-314-145	RESERVE FEMA FUNDS	33,984.49	33,984.49		0.00	0.00	33,984.49	00
14-314-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
14-314-155	RESERVE FUNDS	26,832.00	26,832.00		0.00	0.00	26,832.00	00
14-314-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+	
14-314-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
14-314-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
14-314-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
14-314-185	PIPELINE INCOME	1,000.00	1,000.00		6,000.00	0.00	5,000.00+	600
REVENUE ACCOUNTS		320,335.49	320,335.49	0.00	90,407.60	1,257.27	229,927.89	28
0614 EXPENSE ACCOUNTS								
14-614-100	SALARY - COMMISSIONER PCT 4	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
14-614-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
14-614-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,675.41	1,503.20	15,395.59	61
14-614-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	7,087.60	1,206.40	25,693.40	22
14-614-115	PHONE ALLOWANCE	720.00	720.00	0.00	435.04	27.68	284.96	60
14-614-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	67.86	0.00	19,932.14	00
14-614-200	FICA EXPENSE	10,083.00	10,083.00	0.00	4,184.88	320.97	5,898.12	42
14-614-202	TCDRS GROUP TERM LIFE	988.00	988.00	0.00	337.58	23.25	650.42	34
14-614-205	RETIREMENT	10,847.00	10,847.00	0.00	4,526.75	348.05	6,320.25	42
14-614-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	3,218.36	456.12	29,029.64	10
14-614-300	TRAVEL & SCHOOL	3,000.00	3,000.00	527.84	1,468.11	0.00	1,004.05	67
14-614-305	SUPPLIES	15,600.00	15,600.00	182.75	10,389.63	0.00	5,027.62	68
14-614-310	COMMUNICATIONS	500.00	500.00	0.00	265.93	0.00	234.07	53
14-614-315	BONDS	200.00	200.00	0.00	50.00	0.00	150.00	25
14-614-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	3,231.95	9,847.48	911.63	16,920.57	44
14-614-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-380	UTILITIES	1,500.00	1,500.00	50.00	957.35	66.93	492.65	67
14-614-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-624	DEBT SERVICE - EQUIPMENT INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	1,143.30	13,652.95	0.00	20,203.75	42
14-614-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	300.00	0.00	0.00	11,700.00	03
14-614-725	TIRES & TUBES	8,000.00	8,000.00	25.00	6,334.00	0.00	1,641.00	79
14-614-740	FEMA RESERVE	33,984.49	33,984.49	0.00	0.00	0.00	33,984.49	00
14-614-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		325,808.49	325,808.49	5,460.84	110,367.09	6,355.99	209,980.56	36
ROAD & BRIDGE PRECINCT 4								
INCOME TOTALS		320,335.49	320,335.49		90,407.60	1,257.27	229,927.89	28
EXPENSE TOTALS		325,808.49	325,808.49	5,460.84	110,367.09	6,355.99	209,980.56	36

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0020 JAIL BOND I&S FUND							EFFECTIVE MONTH - 05	
0100 JAIL BOND I&S CASH								
20-100-190	I&S ACCOUNT JAIL BOND				193,433.94	0.00	530,618.63	
20-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	24,710.46	
20-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	5,923.13-	
20-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
20-100-295	DUE FROM GENERAL FUND				0.00	0.00	0.00	
JAIL BOND I&S CASH					193,433.94	0.00	549,405.96	
0315 JAIL BOND I&S REVENUE								
20-315-100	JAIL BOND I&S TAXES	465,819.00	465,819.00		591,510.94	0.00	125,691.94+	127
20-315-180	JAIL BOND I&S TAXES INTEREST	1,200.00	1,200.00		4,182.38	0.00	2,982.38+	349
JAIL BOND I&S REVENUE		467,019.00	467,019.00	0.00	595,693.32	0.00	128,674.32+	128
0615 JAIL BOND I&S EXPENSE								
20-615-622	JAIL BOND PAYMENT PRINCIPAL	335,000.00	335,000.00	0.00	335,000.00	0.00	0.00	100
20-615-624	JAIL BOND PAYMENT INTEREST	130,819.00	130,819.00	0.00	67,084.38	0.00	63,734.62	51
20-615-625	JAIL BOND WIRE TRANSFER CHARGE	400.00	400.00	0.00	175.00	0.00	225.00	44
JAIL BOND I&S EXPENSE		466,219.00	466,219.00	0.00	402,259.38	0.00	63,959.62	86
JAIL BOND I&S FUND								
INCOME TOTALS		467,019.00	467,019.00		595,693.32	0.00	128,674.32+	128
EXPENSE TOTALS		466,219.00	466,219.00	0.00	402,259.38	0.00	63,959.62	86

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0021 LATERAL ROAD PRECINCT 1							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT1 CASH ACCT								
=====								
21-100-100	CFC: LATERAL ROAD PRECINCT 1				1,019.32	0.00	2,934.53	

	LATERAL ROAD PCT1 CASH ACCT				1,019.32	0.00	2,934.53	
0321 LATERAL ROAD PCT1 REVENUE								
=====								
21-321-190	LATERAL STATE ROAD FUND PCT1	5,133.00	5,133.00		5,086.32	0.00	46.68	99

	LATERAL ROAD PCT1 REVENUE	5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0621 LATERAL ROAD PCT1 EXPENSE								
=====								
21-621-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
21-621-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	1,500.00	0.00	1,066.00	58

	LATERAL ROAD PCT1 EXPENSE	5,133.00	5,133.00	0.00	4,067.00	0.00	1,066.00	79
LATERAL ROAD PRECINCT 1								
	INCOME TOTALS	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	4,067.00	0.00	1,066.00	79

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0022 LATERAL ROAD PRECINCT 2							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT2 CASH ACCT								
=====								
22-100-100	CPC: LATERAL ROAD PRECINCT 2				46.69-	0.00	1,784.86	

	LATERAL ROAD PCT2 CASH ACCT				46.69-	0.00	1,784.86	
0322 LATERAL ROAD PCT2 REVENUE								
=====								
22-322-190	LATERAL STATE ROAD FUND PCT2	5,133.00	5,133.00		5,086.31	0.00	46.69	99

	LATERAL ROAD PCT2 REVENUE	5,133.00	5,133.00	0.00	5,086.31	0.00	46.69	99
0622 LATERAL ROAD PCT2 EXPENSE								
=====								
22-622-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
22-622-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	2,566.00	0.00	0.00	100

	LATERAL ROAD PCT2 EXPENSE	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100
LATERAL ROAD PRECINCT 2								
	INCOME TOTALS	5,133.00	5,133.00		5,086.31	0.00	46.69	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0023 LATERAL ROAD PRECINCT 3							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT3 CASH ACCT								
=====								
23-100-100	CFC: LATERAL ROAD PRECINCT 3				46.68-	0.00	115.45-	

	LATERAL ROAD PCT3 CASH ACCT				46.68-	0.00	115.45-	
0323 LATERAL ROAD PCT3 REVENUE								
=====								
23-323-190	LATERAL STATE ROAD FUND PCT3	5,133.00	5,133.00		5,086.32	0.00	46.68	99

	LATERAL ROAD PCT3 REVENUE	5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0623 LATERAL ROAD PCT3 EXPENSE								
=====								
23-623-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
23-623-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	2,566.00	0.00	0.00	100

	LATERAL ROAD PCT3 EXPENSE	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100
LATERAL ROAD PRECINCT 3								
	INCOME TOTALS	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0024 LATERAL ROAD PRECINCT 4							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT4 CASH ACCT								
=====								
24-100-100	CFC: LATERAL ROAD PRECINCT 4				2,519.32	0.00	6,169.68	

	LATERAL ROAD PCT4 CASH ACCT				2,519.32	0.00	6,169.68	
0324 LATERAL ROAD PCT4 REVENUE								
=====								
24-324-190	LATERAL STATE ROAD FUND PCT4	5,133.00	5,133.00		5,086.32	0.00	46.68	99

	LATERAL ROAD PCT4 REVENUE	5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0624 LATERAL ROAD PCT4 EXPENSE								
=====								
24-624-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
24-624-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	0.00	0.00	2,566.00	00

	LATERAL ROAD PCT4 EXPENSE	5,133.00	5,133.00	0.00	2,567.00	0.00	2,566.00	50
LATERAL ROAD PRECINCT 4								
	INCOME TOTALS	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	2,567.00	0.00	2,566.00	50

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0026 IT YEARLY SERVICES							EFFECTIVE MONTH - 05	
0100 IT YEARLY SERVICES CASH								
=====								
26-100-100	IT YEARLY SERVICES CASH ACCOUNT				87,646.05-	750.00-	456,266.29-	

	IT YEARLY SERVICES CASH				87,646.05-	750.00-	456,266.29-	
0200 IT YEARLY SERVICES LIABILITY								
=====								
26-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	

	IT YEARLY SERVICES LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	
0330 IT YEARLY SERVICES REVENUE								
=====								
26-330-185	IT YEARLY REVENUE	0.00	0.00		0.00	0.00	0.00	

	IT YEARLY SERVICES REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	
0660 IT YEARLY SERVICES EXPENSE								
=====								
26-660-600	COPIERS & PRINTERS	27,000.00	27,000.00	1,407.96	17,691.87	0.00	7,900.17	71
26-660-601	BACKUP & DISASTER	18,000.00	18,000.00	1,815.00	12,705.00	0.00	3,480.00	81
26-660-602	CORE FIREWALL	4,176.00	4,176.00	348.00	2,436.00	0.00	1,392.00	67
26-660-603	LEC NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-604	CH NETWORK	7,200.00	7,200.00	600.00	4,200.00	0.00	2,400.00	67
26-660-605	LEC SECURITY SOFTWARE	11,000.00	11,000.00	1,081.20	7,568.40	0.00	2,350.40	79
26-660-606	CH SECURITY SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-607	NEW SECURE EMAIL	8,400.00	8,400.00	700.00	4,760.00	0.00	2,940.00	65
26-660-608	EXISTING HOST TAC WEBSITE	1,550.00	1,550.00	0.00	1,550.00	0.00	0.00	100
26-660-609	OFFICE 365	4,500.00	4,500.00	400.00	2,800.00	0.00	1,300.00	71
26-660-610	ADOBE PDF SOFTWARE	2,106.00	2,106.00	0.00	1,429.89	0.00	676.11	68
26-660-611	LEC MONITOR GENERATOR	1,680.00	1,680.00	0.00	0.00	0.00	1,680.00	00
26-660-612	EST BACKUP INTERNET	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-613	INTERNET FOR PATROL CARS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-614	INTERNET FOR SENIOR CITIZENS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-615	INTERNET SERVICE PROVIDER	15,000.00	15,000.00	160.00	9,639.58	750.00	5,200.42	65
26-660-616	PHONE LINE COST	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-617	SPARE SUPPLIES KEPT ON SITE	3,500.00	3,500.00	400.32-	465.31	0.00	3,435.01	02
26-660-618	SUPPORT FOR IT SYSTEMS	30,000.00	30,000.00	3,200.00	22,400.00	0.00	4,400.00	85

	IT YEARLY SERVICES EXPENSE	134,112.00	134,112.00	9,311.84	87,646.05	750.00	37,154.11	72
IT YEARLY SERVICES								
	INCOME TOTALS	0.00	0.00		0.00	0.00	0.00	
	EXPENSE TOTALS	134,112.00	134,112.00	9,311.84	87,646.05	750.00	37,154.11	72

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0028 CONTINGENCY FUND							EFFECTIVE MONTH - 05	
0100 CONTINGENCY CASH								
=====								
28-100-100	CONTINGENCY FUND CASH				0.00	0.00	8,402.13-	
CONTINGENCY CASH					0.00	0.00	8,402.13-	
0200 CONTINGENCY LIABILITY								
=====								
28-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
CONTINGENCY LIABILITY		0.00	0.00	0.00	0.00	0.00	0.00	
0328 CONTINGENCY REVENUE								
=====								
28-328-100	CONTINGENCY WIND TAX REVENUE	0.00	0.00		0.00	0.00	0.00	
CONTINGENCY REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0628 CONTINGENCY EXPENSE								
=====								
28-628-628	CONTINGENCY EXPENSE	215.00	215.00	0.00	0.00	0.00	215.00	00
CONTINGENCY EXPENSE		215.00	215.00	0.00	0.00	0.00	215.00	00
CONTINGENCY FUND								
INCOME TOTALS		0.00	0.00		0.00	0.00	0.00	
EXPENSE TOTALS		215.00	215.00	0.00	0.00	0.00	215.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0029 COUNTY COURT REPORTER FUND							EFFECTIVE MONTH - 05	
0100 COUNTY COURT REPORTER CASH								
=====								
29-100-100	COUNTY COURT REPORTER CASH				717.90	0.00	1,910.33	
29-100-230	DISTRICT CLERK CC				0.00	0.00	50.00	
29-100-231	COUNTY CLERK CC				75.00	0.00	100.00	
COUNTY COURT REPORTER CASH					792.90	0.00	2,060.33	
0200 COUNTY COURT REPORTER LIABILITY								
=====								
29-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY COURT REPORTER LIABILITY					0.00	0.00	0.00	
0390 COUNTY COURT REPORTER REVENUE								
=====								
29-390-390	DIST & COUNTY CLERK COURT REPORTER	900.00	900.00		792.90	0.00	107.10	88
COUNTY COURT REPORTER REVENUE					900.00	900.00	0.00	107.10 88
0690 COUNTY COURT REPORTER EXPENSE								
=====								
29-690-395	COUNTY COURT REPORTER EXPENSE	900.00	900.00	0.00	0.00	0.00	900.00	00
COUNTY COURT REPORTER EXPENSE					900.00	900.00	0.00	900.00 00
COUNTY COURT REPORTER FUND								
INCOME TOTALS		900.00	900.00		792.90	0.00	107.10	88
EXPENSE TOTALS		900.00	900.00	0.00	0.00	0.00	900.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0030 COURT RECORDS PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COURT RECORDS PRESERVATION CASH								
=====								
30-100-100	CFC: COURT RECORDS PRES CASH				100.00	0.00	6,522.67	
30-100-230	DISTRICT CLERK CC ACCOUNT				20.00-	0.00	0.00	
30-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
					80.00	0.00	6,522.67	
0330 COURT RECORDS PRESERV REVENUE								
=====								
30-330-730	C&D RECORDS PRESERVATION FEES	300.00	300.00		80.00	0.00	220.00	27
					80.00	0.00	220.00	27
0730 COURT RECORDS PRESERV EXPENSE								
=====								
30-730-730	COURT RECORDS PRESERV EXPENSE	300.00	300.00	0.00	0.00	0.00	300.00	00
					0.00	0.00	300.00	00
COURT RECORDS PRESERVATION FUND								
INCOME TOTALS		300.00	300.00		80.00	0.00	220.00	27
EXPENSE TOTALS		300.00	300.00	0.00	0.00	0.00	300.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0031 COUNTY JURY FUND							EFFECTIVE MONTH - 05	
0100 COUNTY JURY FUND CASH								
=====								
31-100-100	COUNTY JURY FUND CASH				277.65	0.00	759.93	
31-100-230	DISTRICT CLERK CC				0.00	0.00	20.00	
31-100-231	COUNTY CLERK CC				30.00	0.00	40.00	
COUNTY JURY FUND CASH					307.65	0.00	819.93	
0200 COUNTY JURY LIABILITY ACCOUNTS								
=====								
31-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY JURY LIABILITY ACCOUNTS		0.00	0.00	0.00	0.00	0.00	0.00	
0380 COUNTY JURY REVENUE ACCOUNTS								
=====								
31-380-380	COUNTY CLERK JURY FEES	95.00	95.00		125.96	0.00	30.96	133
31-380-385	DISTRICT CLERK JURY FEES	260.00	260.00		181.69	0.00	78.31	70
COUNTY JURY REVENUE ACCOUNTS		355.00	355.00	0.00	307.65	0.00	47.35	87
0680 COUNTY JURY EXPENSE ACCOUNTS								
=====								
31-680-680	COUNTY JURY EXPENSE	355.00	355.00	0.00	0.00	0.00	355.00	00
COUNTY JURY EXPENSE ACCOUNTS		355.00	355.00	0.00	0.00	0.00	355.00	00
COUNTY JURY FUND								
INCOME TOTALS		355.00	355.00		307.65	0.00	47.35	87
EXPENSE TOTALS		355.00	355.00	0.00	0.00	0.00	355.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0033 C&D COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 C&D COURT TECHNOLOGY CASH ACCT								
=====								
33-100-100	CFC: C&D COURT TECHNOLOGY FUND				49.65	0.00	803.32	
33-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
33-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	

	C&D COURT TECHNOLOGY CASH ACCT				49.65	0.00	803.32	
0333 C&D COURT TECHNOLOGY REVENUE								
=====								
33-333-180	C&D COURT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
33-333-733	C&D COURT TECH FEES	60.00	60.00		49.65	0.00	10.35	83

	C&D COURT TECHNOLOGY REVENUE	60.00	60.00	0.00	49.65	0.00	10.35	83
0733 C&D COURT TECHNOLOGY EXPENSE								
=====								
33-733-733	C&D COURT TECH EXPENSES	60.00	60.00	0.00	0.00	0.00	60.00	00

	C&D COURT TECHNOLOGY EXPENSE	60.00	60.00	0.00	0.00	0.00	60.00	00
C&D COURT TECHNOLOGY FUND								
	INCOME TOTALS	60.00	60.00		49.65	0.00	10.35	83
	EXPENSE TOTALS	60.00	60.00	0.00	0.00	0.00	60.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0035 TIF GRANT FUND							EFFECTIVE MONTH - 05	
0100 TIF GRANT FUND CASH ACCOUNTS								
=====								
35-100-100	TIF GRANT - CASH				71,449.47	1,117.50-	179,987.38	
TIF GRANT FUND CASH ACCOUNTS					71,449.47	1,117.50-	179,987.38	
0300 TIF GRANT FUND REVENUE ACCOUNTS								
=====								
35-300-110	TIF GRANT REVENUE - PCT #1	0.00	0.00		71,928.70	0.00	71,928.70+	
35-300-120	TIF GRANT REVENUE - PCT #2	53,747.65	53,747.65		4,471.53	0.00	49,276.12	08
35-300-130	TIF GRANT REVENUE - PCT #3	54,386.41	54,386.41		451.22	0.00	53,935.19	01
35-300-140	TIF GRANT REVENUE - PCT #4	40,584.71	40,584.71		4,471.52	0.00	36,113.19	11
35-300-180	TIF GRANT REVENUE BANK INTEREST	0.00	0.00		0.00	0.00	0.00	
TIF GRANT FUND REVENUE ACCOUNTS		148,718.77	148,718.77	0.00	81,322.97	0.00	67,395.80	55
0600 TIF GRANT FUND EXPENSE ACCOUNTS								
=====								
35-600-110	TIF GRANT EXPENSE - PCT #1	0.00	0.00	0.00	7,172.00	0.00	7,172.00-	
35-600-120	TIF GRANT EXPENSE - PCT #2	53,747.65	53,747.65	146.00	1,584.00	0.00	52,017.65	03
35-600-130	TIF GRANT EXPENSE - PCT #3	54,386.41	54,386.41	0.00	0.00	0.00	54,386.41	00
35-600-140	TIF GRANT EXPENSE - PCT #4	40,584.71	40,584.71	0.00	1,117.50	1,117.50	39,467.21	03
TIF GRANT FUND EXPENSE ACCOUNTS		148,718.77	148,718.77	146.00	9,873.50	1,117.50	138,699.27	07
0601 PAYROLL EXPENSE PCT#1								
=====								
35-601-113	SALARY - TIF GRANT PART TIME-PCT#1	0.00	0.00	0.00	0.00	0.00	0.00	
35-601-114	SALARY - TIF GRANT FULL TIME-PCT#1	0.00	0.00	0.00	0.00	0.00	0.00	
35-601-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-601-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-601-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-601-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
PAYROLL EXPENSE PCT#1		0.00	0.00	0.00	0.00	0.00	0.00	
0602 PAYROLL EXPENSE PCT#2								
=====								
35-602-113	SALARY - TIF GRANT PART TIME-PCT#2	0.00	0.00	0.00	0.00	0.00	0.00	
35-602-114	SALARY - TIF GRANT FULL TIME-PCT#2	0.00	0.00	0.00	0.00	0.00	0.00	
35-602-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-602-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-602-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-602-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
PAYROLL EXPENSE PCT#2		0.00	0.00	0.00	0.00	0.00	0.00	
0603 PAYROLL EXPENSE PCT#3								
=====								
35-603-113	SALARY - TIF GRANT PART TIME-PCT#3	0.00	0.00	0.00	0.00	0.00	0.00	
35-603-114	SALARY - TIF GRANT FULL TIME-PCT#3	0.00	0.00	0.00	0.00	0.00	0.00	
35-603-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-603-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-603-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-603-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
PAYROLL EXPENSE PCT#3		0.00	0.00	0.00	0.00	0.00	0.00	
0604 PAYROLL EXPENSE PCT#4								
=====								
35-604-113	SALARY - TIF GRANT PART TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-114	SALARY - TIF GRANT FULL TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
PAYROLL EXPENSE PCT#4		0.00	0.00	0.00	0.00	0.00	0.00	
TIF GRANT FUND								
INCOME TOTALS		148,718.77	148,718.77		81,322.97	0.00	67,395.80	55
EXPENSE TOTALS		148,718.77	148,718.77	146.00	9,873.50	1,117.50	138,699.27	07

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0036 DISTRICT COURT RECORDS TECH FUND							EFFECTIVE MONTH - 05	
0100 DIST COURT RECORDS TECH CASH								
=====								
36-100-100	CFC: DIST COURT RECORDS TECH FUND				55.00	0.00	5,631.71	
36-100-230	DISTRICT CLERK CC ACCOUNT				10.00	0.00	10.00	
	DIST COURT RECORDS TECH CASH				65.00	0.00	5,641.71	
0336 DIST COURT RECORDS TECH REVENUE								
=====								
36-336-180	DIST COURT REC TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
36-336-736	DIST COURT REC TECH FEES	180.00	180.00		65.00	0.00	115.00	36
	DIST COURT RECORDS TECH REVENUE	180.00	180.00	0.00	65.00	0.00	115.00	36
0736 DIST COURT RECORDS TECH EXPENSE								
=====								
36-736-736	DIST COURT REC TECH EXPENSES	180.00	180.00	0.00	0.00	0.00	180.00	00
	DIST COURT RECORDS TECH EXPENSE	180.00	180.00	0.00	0.00	0.00	180.00	00
DISTRICT COURT RECORDS TECH FUND								
	INCOME TOTALS	180.00	180.00		65.00	0.00	115.00	36
	EXPENSE TOTALS	180.00	180.00	0.00	0.00	0.00	180.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT	
REPORTING FUND: 0037 OPIOID ABATEMENT TRUST FUND							EFFECTIVE MONTH - 05		
0100 OPIOID ABATEMENT TRUST									
=====									
37-100-100	OPIOID TRUST FUND CASH				1,732.37	0.00	1,732.37		
OPIOID ABATEMENT TRUST							1,732.37	0.00	1,732.37
0370 OPIOID ABATEMENT TRUST									
=====									
37-370-370	OPIOID ABATEMENT TRUST REVENUE	0.00	0.00		1,732.37	0.00	1,732.37+		
OPIOID ABATEMENT TRUST							0.00	0.00	0.00
OPIOID ABATEMENT TRUST FUND									
INCOME TOTALS							0.00	0.00	1,732.37+
EXPENSE TOTALS							0.00	0.00	0.00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT		
REPORTING FUND: 0039 COMMISSARY PROFIT ACCOUNT							EFFECTIVE MONTH - 05			
0100 COMMISSARY PROFIT CASH ACCT										
=====										
39-100-170	COMMISSARY CHECKING				710.00	0.00	2,640.89			
COMMISSARY PROFIT CASH ACCT							710.00	0.00	2,640.89	
0300 COMMISSARY PROFIT REVENUE										
=====										
39-300-110	COMMISSARY PROFIT ACCOUNT	1,200.00	1,200.00		910.70	0.00	289.30	76		
39-300-120	COMMISSARY PROFIT INTEREST EARNED	2.00	2.00		20.32	0.00	18.32+	16		
COMMISSARY PROFIT REVENUE							1,202.00	0.00	270.98	77
0400 COMMISSARY PROFIT EXPENSE										
=====										
39-400-110	COMMISSARY PROFIT EXPENSE	1,202.00	1,202.00	0.00	221.02	0.00	980.98	18		
COMMISSARY PROFIT EXPENSE							1,202.00	0.00	980.98	18
COMMISSARY PROFIT ACCOUNT										
INCOME TOTALS		1,202.00	1,202.00		931.02	0.00	270.98	77		
EXPENSE TOTALS		1,202.00	1,202.00	0.00	221.02	0.00	980.98	18		

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0040 ELECTION SERVICE CONTRACT FUND							EFFECTIVE MONTH - 05	
0100 ELECTION SERVICE CASH ACCOUNT								
=====								
40-100-100	CFC: ELECTION SERVICES CONT FUND				2,171.03	0.00	4,044.16	

	ELECTION SERVICE CASH ACCOUNT				2,171.03	0.00	4,044.16	
0340 ELECTION SERVICE REVENUE								
=====								
40-340-180	ELECTION SERVICE INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
40-340-740	ELECTION SERVICE REVENUE	400.00	400.00		2,732.63	0.00	2,332.63+	683

	ELECTION SERVICE REVENUE	400.00	400.00	0.00	2,732.63	0.00	2,332.63+	683
0740 ELECTION SERVICE EXPENSE								
=====								
40-740-740	ELECTION SERVICE EXPENSES	35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02

	ELECTION SERVICE EXPENSE	35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02
ELECTION SERVICE CONTRACT FUND								
	INCOME TOTALS	400.00	400.00		2,732.63	0.00	2,332.63+	683
	EXPENSE TOTALS	35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0042 ELECTIONS DEPT FUND		EFFECTIVE MONTH - 05						
0100 ELECTIONS DEPT CASH								
=====								
42-100-100	ELECTIONS CASH ACCOUNT				46,824.11-	1,181.23-	116,192.60-	
ELECTIONS DEPT CASH					46,824.11-	1,181.23-	116,192.60-	
0342 ELECTIONS DEPT REVENUE								
=====								
42-342-342	FEES FOR HOLDING ELECTIONS	8,000.00	8,000.00		7,270.80	0.00	729.20	91
ELECTIONS DEPT REVENUE		8,000.00	8,000.00	0.00	7,270.80	0.00	729.20	91
0720 ELECTIONS DEPT EXPENSE								
=====								
42-720-110	ELECTION CLERK	30,513.00	30,513.00	0.00	19,810.10	1,173.60	10,702.90	65
42-720-200	FICA EXPENSE	2,034.00	2,034.00	0.00	1,515.46	89.78	518.54	75
42-720-202	TCDRS GROUP TERM LIFE	229.00	229.00	0.00	123.53	6.45	105.47	54
42-720-205	RETIRMENT EXPENSE	2,511.00	2,511.00	0.00	1,617.73	96.59	893.27	64
42-720-210	MEDICAL INSURANCE PAYABLE	10,749.00	10,749.00	0.00	4,876.96	443.36	5,872.04	45
42-720-305	SUPPLIES & BALLOTS	2,500.00	2,500.00	0.00	1,329.73	0.00	1,170.27	53
42-720-330	PROGRAMMING	5,000.00	5,000.00	0.00	7,336.83	0.00	2,336.83	147
42-720-345	CONTRACTS	8,568.00	8,568.00	0.00	13,330.64	0.00	4,762.64	156
42-720-435	JUDGES & CLERKS	5,000.00	5,000.00	0.00	3,316.00	0.00	1,684.00	66
ELECTIONS DEPT EXPENSE		67,104.00	67,104.00	0.00	53,256.98	1,809.78	13,847.02	79
ELECTIONS DEPT FUND								
INCOME TOTALS		8,000.00	8,000.00		7,270.80	0.00	729.20	91
EXPENSE TOTALS		67,104.00	67,104.00	0.00	53,256.98	1,809.78	13,847.02	79

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0044 COURT FACILITY FEE FUND							EFFECTIVE MONTH - 05	
0100 COURT FACILITY CASH FUND								
=====								
44-100-100	COURT FACILITY CASH ACCOUNT				560.00	0.00	1,440.00	
44-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	40.00	
44-100-231	COUNTY CLERK CC ACCOUNT				60.00	0.00	80.00	
44-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT FACILITY CASH FUND				620.00	0.00	1,560.00	
0344 COURT FACILITY REVENUE ACCOUNTS								
=====								
44-344-744	COURT FACILITY INCOME	480.00	480.00		620.00	0.00	140.00+	129

	COURT FACILITY REVENUE ACCOUNTS	480.00	480.00	0.00	620.00	0.00	140.00+	129
0744 EXPENSE ACCOUNTS								
=====								
44-744-749	COURT FACILITY FEE	480.00	480.00	0.00	0.00	0.00	480.00	00

	EXPENSE ACCOUNTS	480.00	480.00	0.00	0.00	0.00	480.00	00
COURT FACILITY FEE FUND								
	INCOME TOTALS	480.00	480.00		620.00	0.00	140.00+	129
	EXPENSE TOTALS	480.00	480.00	0.00	0.00	0.00	480.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0045 LANGUAGE ACCESS FUND							EFFECTIVE MONTH - 05	
0100 LANGUAGE ACCESS CASH								
=====								
45-100-100	LANGUAGE ACCESS CASH FUND				150.91	3.00	351.91	
45-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	6.00	
45-100-231	COUNTY CLERK CC ACCOUNT				9.00	0.00	12.00	
45-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	LANGUAGE ACCESS CASH				159.91	3.00	369.91	
0345 LANGUAGE ACCESS REVENUE								
=====								
45-345-745	LANGUAGE ACCESS FBE REVENUE	150.00	150.00		159.91	3.00	9.91+	107

	LANGUAGE ACCESS REVENUE	150.00	150.00	0.00	159.91	3.00	9.91+	107
0745 LANGUAGE ACCESS EXPENSE								
=====								
45-745-750	LANGUAGE ACCESS FUND EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00

	LANGUAGE ACCESS EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00
LANGUAGE ACCESS FUND								
	INCOME TOTALS	150.00	150.00		159.91	3.00	9.91+	107
	EXPENSE TOTALS	150.00	150.00	0.00	0.00	0.00	150.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0046 COUNTY DISPUTE RESOLUTION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY DISPUTE RESOLUTION CASH								
=====								
46-100-100	COUNTY DISPUTE RESOLUTION FUND				531.51	5.00	1,306.51	
46-100-230	DISTRICK CLERK CC ACCOUNT				0.00	0.00	30.00	
46-100-231	COUNTY CLERK CC ACCOUNT				45.00	0.00	60.00	
46-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COUNTY DISPUTE RESOLUTION CASH				576.51	5.00	1,396.51	
0346 COUNTY DISPUTE RESOLUTION REVENUE								
=====								
46-346-746	COUNTY DISPUTE FEE	420.00	420.00		576.51	5.00	156.51+	137

	COUNTY DISPUTE RESOLUTION REVENUE	420.00	420.00	0.00	576.51	5.00	156.51+	137
0746 COUNTY DISPUTE RESOLUTION EXPENSE								
=====								
46-746-756	COUNTY DISPUTE EXPENSE	420.00	420.00	0.00	0.00	0.00	420.00	00

	COUNTY DISPUTE RESOLUTION EXPENSE	420.00	420.00	0.00	0.00	0.00	420.00	00
COUNTY DISPUTE RESOLUTION FUND								
	INCOME TOTALS	420.00	420.00		576.51	5.00	156.51+	137
	EXPENSE TOTALS	420.00	420.00	0.00	0.00	0.00	420.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0048 COURT INITIATED GUARDIANSHIP							EFFECTIVE MONTH - 05	
0100 COURT INITIATED GUARDIAN CASH AC								
=====								
48-100-100	COURT INITIATED GUARDIAN CASH				300.00	0.00	4,990.00	
48-100-230	DISRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
48-100-231	COUNTY CLERK CC ACCOUNT				90.00	0.00	220.00	
48-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT INITIATED GUARDIAN CASH AC				390.00	0.00	5,210.00	
0348 COURT INITIATED GUARDIAN REVENUE								
=====								
48-348-348	COURT-INITIATED GUARDIANSHIP FEE	350.00	350.00		390.00	0.00	40.00+	111

	COURT INITIATED GUARDIAN REVENUE	350.00	350.00	0.00	390.00	0.00	40.00+	111
0748 COURT INITIATED GUARDIAN EXPENSE								
=====								
48-748-758	COURT INITIATED GUARDIAN EXPENSE	350.00	350.00	0.00	0.00	0.00	350.00	00

	COURT INITIATED GUARDIAN EXPENSE	350.00	350.00	0.00	0.00	0.00	350.00	00
COURT INITIATED GUARDIANSHIP								
	INCOME TOTALS	350.00	350.00		390.00	0.00	40.00+	111
	EXPENSE TOTALS	350.00	350.00	0.00	0.00	0.00	350.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0050 COUNTY CLERK ARCHIVES FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK ARCHIVES CASH								
=====								
50-100-100	CFC: COUNTY CLERK ARCHIVES FUND				12,470.49	300.49-	133,905.03	
50-100-231	COUNTY CLERK CC ACCOUNT				460.00-	0.00	190.00	
					12,010.49	300.49-	134,095.03	
0350 COUNTY CLERK ARCHIVES REVENUE								
=====								
50-350-180	INTEREST EARNED	0.00	0.00		732.85	0.00	732.85+	
50-350-750	COUNTY CLERK ARCHIVE FEES	32,000.00	32,000.00		22,629.00	240.00	9,371.00	71
					23,361.85	240.00	8,638.15	73
0750 COUNTY CLERK ARCHIVES EXPENSE								
=====								
50-750-110	COUNTY CLERK ADMIN ASSISTANT	14,000.00	14,000.00	0.00	9,969.00	537.00	4,031.00	71
50-750-200	FICA EXPENSE	1,071.00	1,071.00	0.00	762.66	41.08	308.34	71
50-750-202	TCDRS GROUP TERM LIFE	105.00	105.00	0.00	63.41	2.95	41.59	60
50-750-205	RETIREMENT EXPENSE	1,153.00	1,153.00	0.00	820.44	44.20	332.56	71
50-750-750	COUNTY CLERK ARCHIVE EXPENSES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
					11,615.51	625.23	9,713.49	54
COUNTY CLERK ARCHIVES FUND								
INCOME TOTALS		32,000.00	32,000.00		23,361.85	240.00	8,638.15	73
EXPENSE TOTALS		21,329.00	21,329.00	0.00	11,615.51	625.23	9,713.49	54

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0053 JUDICIAL TRAINING FUND							EFFECTIVE MONTH - 05	
0100 JUDICIAL TRAINING CASH								
=====								
53-100-100	JUDICIAL TRAINING FUND				50.00	0.00	1,301.01	
53-100-231	COUNTY CLERK CC ACCOUNT				15.00	0.00	20.00	
	JUDICIAL TRAINING CASH				65.00	0.00	1,321.01	
0353 JUDICIAL TRAINING REVENUE								
=====								
53-353-180	JUDICIAL TRAINING INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
53-353-753	JUDICIAL TRAINING FEES	68.00	68.00		65.00	0.00	3.00	96
	JUDICIAL TRAINING REVENUE	68.00	68.00	0.00	65.00	0.00	3.00	96
0753 JUDICIAL TRAINING EXPENSE								
=====								
53-753-753	JUDICIAL TRAINING EXPENSES	68.00	68.00	0.00	0.00	0.00	68.00	00
	JUDICIAL TRAINING EXPENSE	68.00	68.00	0.00	0.00	0.00	68.00	00
JUDICIAL TRAINING FUND								
	INCOME TOTALS	68.00	68.00		65.00	0.00	3.00	96
	EXPENSE TOTALS	68.00	68.00	0.00	0.00	0.00	68.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0056 COUNTY CLERK PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK PRESERVATION CASH								
=====								
56-100-100	CFC: COUNTY CLERK PRESERVATION				19,903.17	1,522.18-	123,071.43	
56-100-231	COUNTY CLERK CC ACCOUNT				422.00-	0.00	256.00	
COUNTY CLERK PRESERVATION CASH					19,481.17	1,522.18-	123,327.43	
0356 COUNTY CLERK PRESERVATION REVENUE								
=====								
56-356-756	COUNTY CLERK PRESERVATION FEES	35,000.00	35,000.00		24,624.51	250.00	10,375.49	70
56-356-757	PRESERVATION VS HB 1744	222.00	222.00		343.00	1.00	121.00+	155
COUNTY CLERK PRESERVATION REVENUE					35,222.00	251.00	10,254.49	71
0756 COUNTY CLERK PRESERVATION EXPENSE								
=====								
56-756-110	COUNTY CLERK ADMIN ASSISTANT	17,036.00	17,036.00	0.00	0.00	0.00	17,036.00	00
56-756-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-205	RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-756	COUNTY CLERK PRESERVATION EXPENSE	5,964.00	5,964.00	9.99	5,486.34	1,773.18	467.67	92
56-756-757	PRESERVATION VS HB 1744	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY CLERK PRESERVATION EXPENSE					23,000.00	1,773.18	17,503.67	24
COUNTY CLERK PRESERVATION FUND								
INCOME TOTALS		35,222.00	35,222.00		24,967.51	251.00	10,254.49	71
EXPENSE TOTALS		23,000.00	23,000.00	9.99	5,486.34	1,773.18	17,503.67	24

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0060 LAW LIBRARY FUND							EFFECTIVE MONTH - 05	
0100 LAW LIBRARY CASH ACCOUNTS								
60-100-100	CFC: LAW LIBRARY				980.00	0.00	19,731.51	
60-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	70.00	
60-100-231	COUNTY CLERK CC ACCOUNT				105.00	0.00	140.00	
LAW LIBRARY CASH ACCOUNTS					1,085.00	0.00	19,941.51	
0360 LAW LIBRARY REVENUE								
60-360-180	LAW LIBRARY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
60-360-760	LAW LIBRARY FEES	1,540.00	1,540.00		1,085.00	0.00	455.00	70
LAW LIBRARY REVENUE		1,540.00	1,540.00	0.00	1,085.00	0.00	455.00	70
0760 LAW LIBRARY EXPENSE								
60-760-760	LAW LIBRARY EXPENSES	1,540.00	1,540.00	0.00	0.00	0.00	1,540.00	00
LAW LIBRARY EXPENSE		1,540.00	1,540.00	0.00	0.00	0.00	1,540.00	00
LAW LIBRARY FUND								
INCOME TOTALS		1,540.00	1,540.00		1,085.00	0.00	455.00	70
EXPENSE TOTALS		1,540.00	1,540.00	0.00	0.00	0.00	1,540.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0063 DISTRICT CLERK ARCHIVE FUND							EFFECTIVE MONTH - 05	
0100 DISTRICT CLERK ARCHIVE CASH								
=====								
63-100-100	CFC: DISTRICT CLERK PRESERVATION				614.74	0.00	3,928.36	
63-100-230	DISTRICT CLERK CC ACCOUNT				5.00	0.00	65.00	
	DISTRICT CLERK ARCHIVE CASH				619.74	0.00	3,993.36	
0363 DISTRICT CLERK ARCHIVE REVENUE								
=====								
63-363-180	DIST CLERK INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
63-363-763	DIST CLERK PRESERVATION FEES	220.00	220.00		169.74	0.00	50.26	77
63-363-764	DIST CLERK COUNTY RECORDS MGMT FEE	750.00	750.00		450.00	0.00	300.00	60
	DISTRICT CLERK ARCHIVE REVENUE	970.00	970.00	0.00	619.74	0.00	350.26	64
0763 DISTRICT CLERK ARCHIVE EXPENSE								
=====								
63-763-763	DIST CLERK PRESERVATION EXPENSE	970.00	970.00	0.00	0.00	0.00	970.00	00
63-763-764	DIST CLERK CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-765	UNALLOCATED COURT COSTS BEFORE 03	0.00	0.00	0.00	0.00	0.00	0.00	
	DISTRICT CLERK ARCHIVE EXPENSE	970.00	970.00	0.00	0.00	0.00	970.00	00
DISTRICT CLERK ARCHIVE FUND								
	INCOME TOTALS	970.00	970.00		619.74	0.00	350.26	64
	EXPENSE TOTALS	970.00	970.00	0.00	0.00	0.00	970.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0066 COURTHOUSE SECURITY FUND							EFFECTIVE MONTH - 05	
0100 COURTHOUSE SECURITY CASH								
=====								
66-100-100	CFC: COURTHOUSE SECURITY				10,826.14-	29.90	7,812.93	
66-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	40.00	
66-100-231	COUNTY CLERK CC ACCOUNT				14.00	0.00	99.00	
66-100-232	JP CC ACCOUNT				145.36	44.10	311.20	

	COURTHOUSE SECURITY CASH				10,666.78-	74.00	8,263.13	
0366 COURTHOUSE SECURITY REVENUE								
=====								
66-366-180	COURTHOUSE SECURITY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
66-366-766	COURTHOUSE SECURITY FEES	5,000.00	5,000.00		4,580.22	74.00	419.78	92

	COURTHOUSE SECURITY REVENUE	5,000.00	5,000.00	0.00	4,580.22	74.00	419.78	92
0766 COURTHOUSE SECURITY EXPENSE								
=====								
66-766-766	COURTHOUSE SECURITY EXPENSES	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325

	COURTHOUSE SECURITY EXPENSE	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325
COURTHOUSE SECURITY FUND								
	INCOME TOTALS	5,000.00	5,000.00		4,580.22	74.00	419.78	92
	EXPENSE TOTALS	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0068 COUNTY PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY PRESERVATION CASH								
=====								
68-100-100	CFC; COUNTY PRESERVATION				52.50	0.00	4,632.67	
68-100-230	DISTRICT CLERK CC ACCOUNT				5.00	0.00	5.00	
68-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	

	COUNTY PRESERVATION CASH				57.50	0.00	4,637.67	
0368 COUNTY PRESERVATION REVENUE								
=====								
68-368-180	COUNTY PRESERVATION INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
68-368-768	COUNTY PRESERVATION FEES	141.00	141.00		57.50	0.00	83.50	41

	COUNTY PRESERVATION REVENUE	141.00	141.00	0.00	57.50	0.00	83.50	41
0768 COUNTY PRESERVATION EXPENSE								
=====								
68-768-768	COUNTY PRESERVATION EXPENSES	141.00	141.00	0.00	0.00	0.00	141.00	00

	COUNTY PRESERVATION EXPENSE	141.00	141.00	0.00	0.00	0.00	141.00	00
COUNTY PRESERVATION FUND								
	INCOME TOTALS	141.00	141.00		57.50	0.00	83.50	41
	EXPENSE TOTALS	141.00	141.00	0.00	0.00	0.00	141.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0070 INMATE PHONE FUND PROFIT ACCOUNT							EFFECTIVE MONTH - 05	
0100 INMATE PHONE FUND PROFIT CASH								
=====								
70-100-100	CFC: INMATE PHONE FUND				854.73	0.00	11,445.57	

	INMATE PHONE FUND PROFIT CASH				854.73	0.00	11,445.57	
0370 INMATE PHONE FUND PROFIT REVENUE								
=====								
70-370-180	INMATE PHONE INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
70-370-770	INMATE PHONE REVENUES	1,500.00	1,500.00		854.73	0.00	645.27	57

	INMATE PHONE FUND PROFIT REVENUE	1,500.00	1,500.00	0.00	854.73	0.00	645.27	57
0770 INMATE PHONE FUND PROFIT EXPENSE								
=====								
70-770-770	INMATE PHONE EXPENSES	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

	INMATE PHONE FUND PROFIT EXPENSE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
INMATE PHONE FUND PROFIT ACCOUNT								
	INCOME TOTALS	1,500.00	1,500.00		854.73	0.00	645.27	57
	EXPENSE TOTALS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0072 HOT CHECK FUND							EFFECTIVE MONTH - 05	
0100 HOT CHECK FUND CASH ACCOUNTS								
=====								
72-100-100	CFC: HOT CHECK FUND				0.00	0.00	3,341.81	
HOT CHECK FUND CASH ACCOUNTS							0.00	0.00
0372 HOT CHECK FUND REVENUE								
=====								
72-372-772	HOT CHECK REVENUES	600.00	600.00		0.00	0.00	600.00	00
HOT CHECK FUND REVENUE							600.00	0.00
0772 HOT CHECK FUND EXPENSE								
=====								
72-772-772	HOT CHECK EXPENSES	600.00	600.00	0.00	0.00	0.00	600.00	00
HOT CHECK FUND EXPENSE							600.00	0.00
HOT CHECK FUND								
INCOME TOTALS		600.00	600.00		0.00	0.00	600.00	00
EXPENSE TOTALS		600.00	600.00	0.00	0.00	0.00	600.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT			
REPORTING FUND: 0074 BAIL BOND FUND							EFFECTIVE MONTH - 05				
0100 BAIL BOND FUND CASH											
=====											
74-100-100	CFC: BAIL BOND FUND				23,461.66-	970.00-	31,767.43				
74-100-232	JP CC ACCOUNT				920.00	0.00	920.00				
BAIL BOND FUND CASH					22,541.66-	970.00-	32,687.43				
0374 BAIL BOND FUND REVENUE											
=====											
74-374-180	BOND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00				
74-374-774	BAIL BOND FEES	825.00	825.00		1,780.00	0.00	955.00+	216			
74-374-775	SALE OF ESTRAY	0.00	0.00		0.00	0.00	0.00				
74-374-776	CASH BOND'S	27,000.00	27,000.00		5,982.32	0.00	21,017.68	22			
BAIL BOND FUND REVENUE					27,825.00	27,825.00	0.00	20,062.68	28		
0774 BAIL BOND FUND EXPENSE											
=====											
74-774-774	BAIL BOND EXPENSES	25.00	25.00	0.00	45.00	0.00	20.00-	180			
74-774-775	SALE OF ESTRAY	0.00	0.00	0.00	0.00	0.00	0.00				
74-774-776	CASH BOND EXPENSES	27,800.00	27,800.00	226.98-	30,258.98	970.00	2,232.00-	108			
BAIL BOND FUND EXPENSE					27,825.00	27,825.00	226.98-	30,303.98	970.00	2,252.00-	108
BAIL BOND FUND											
INCOME TOTALS											
		27,825.00	27,825.00		7,762.32	0.00	20,062.68	28			
EXPENSE TOTALS											
		27,825.00	27,825.00	226.98-	30,303.98	970.00	2,252.00-	108			

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0076 STATE CRIMINAL & CIVIL FEES FUND							EFFECTIVE MONTH - 05	
0100 STATE CRIMINAL & CIVIL FEES CASH								
76-100-100	CFC: STATE CRIMINAL & CIVIL FEES				7,429.21-	139.80	100,120.12	
76-100-230	DISTRICT CLERK CC ACCOUNT				45.00	0.00	55.00	
76-100-231	COUNTY CLERK CC ACCOUNT				11.28-	0.00	69.05-	
76-100-232	JP CC ACCOUNT				3,409.45	1,138.41	7,429.73	
STATE CRIMINAL & CIVIL FEES CASH					3,966.04-	1,278.21	107,535.80	
0376 STATE CRIMINAL & CIVIL FEES REVENUE								
76-376-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
76-376-701	DELINQUENT CASES	0.00	0.00		0.00	0.00	0.00	
76-376-703	DC-CAR-BVS TO TX VITAL STATISTICS	6.00	6.00		0.00	0.00	6.00	00
76-376-704	PARKS & WILDLIFE	500.00	500.00		557.60	0.00	57.60+	112
76-376-705	JP OMNI FEE	556.00	556.00		182.83	0.00	373.17	33
76-376-706	OLD DRUG COURT	0.00	0.00		0.00	0.00	0.00	
76-376-707	NEW SPECIALTY COURT 1-1-2020	217.00	217.00		119.41	0.00	97.59	55
76-376-708	SAFETY SEAT BELTS	210.00	210.00		70.50	0.00	139.50	34
76-376-776	STATE FEE CRIMINAL & CIVIL	49,000.00	49,000.00		38,876.00	1,257.21	10,124.00	79
76-376-777	STATE CONSOLIDATED CIVIL FEE	338.00	338.00		468.34	21.00	130.34+	139
76-376-778	APPELLATE JUDICIAL FEE OR FUND	0.00	0.00		65.00	0.00	65.00+	
STATE CRIMINAL & CIVIL FEES REVENUE		50,827.00	50,827.00	0.00	40,339.68	1,278.21	10,487.32	79
0776 STATE CRIMINAL & CIVIL FEES EXPENSE								
76-776-701	DELINQUENT CASES	0.00	0.00	0.00	0.00	0.00	0.00	
76-776-703	DC-CAR-BVS TO TX VITAL STATISTICS	120.00	120.00	10.98	36.60	0.00	72.42	40
76-776-704	PARKS & WILDLIFE	900.00	900.00	0.00	382.50	0.00	517.50	43
76-776-705	JP OMNI EXPENSE	390.00	390.00	0.00	270.00	0.00	120.00	69
76-776-706	OLD DRUG COURT	0.00	0.00	0.00	2.00	0.00	2.00-	
76-776-707	NEW SPECIALTY COURT 1-1-2020	0.00	0.00	0.00	0.00	0.00	0.00	
76-776-708	SAFETY SEAT BELTS	0.00	0.00	0.00	163.39	0.00	163.39-	
76-776-776	STATE FEE CRIMINAL & CIVIL	41,000.00	41,000.00	0.00	42,229.49	0.00	1,229.49-	103
76-776-777	STATE FEE CONSOLIDATED CIVIL	0.00	0.00	0.00	1,241.74	0.00	1,241.74-	
STATE CRIMINAL & CIVIL FEES EXPENSE		42,410.00	42,410.00	10.98	44,325.72	0.00	1,926.70-	105
STATE CRIMINAL & CIVIL FEES FUND								
INCOME TOTALS		50,827.00	50,827.00		40,339.68	1,278.21	10,487.32	79
EXPENSE TOTALS		42,410.00	42,410.00	10.98	44,325.72	0.00	1,926.70-	105

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0078 SENIOR CITIZENS FUND							EFFECTIVE MONTH - 05	
0100 SENIOR CITIZENS FUND CASH								
78-100-100	CFC: SENIOR CITIZENS				42,359.80-	2,363.43-	322,688.41-	
SENIOR CITIZENS FUND CASH					42,359.80-	2,363.43-	322,688.41-	
0200 SENIOR CITIZENS LIABILITY								
78-200-180	ACCOUNTS PAYABLE				0.00	0.00	1,531.43-	
SENIOR CITIZENS LIABILITY					0.00	0.00	1,531.43-	
0378 SENIOR CITIZENS FUND REVENUE								
78-378-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
78-378-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
78-378-710	WCTCOG PROGRAM	32,804.00	32,804.00		28,518.78	0.00	4,285.22	87
78-378-711	DEPT OF HUMAN RESOURCES	0.00	0.00		0.00	0.00	0.00	
78-378-712	NON ELIGIBLE FOOD DONATIONS	3,900.00	3,900.00		2,169.92	0.00	1,730.08	56
78-378-713	BUILDING RENT	100.00	100.00		0.00	0.00	100.00	00
78-378-714	DEPT OF AGING & DISABILITY	8,700.00	8,700.00		6,467.58	0.00	2,232.42	74
78-378-715	GIFT DONATIONS	5,200.00	5,200.00		3,052.50	0.00	2,147.50	59
78-378-716	OTHER INCOME	191.00	191.00		0.00	0.00	191.00	00
78-378-717	COG PROGRAM INCOME AAA TITLE IIIC	114.00	114.00		72.50	0.00	41.50	64
78-378-815	INCOME FROM OTHER FUNDS	0.00	0.00		0.00	0.00	0.00	
SENIOR CITIZENS FUND REVENUE		51,009.00	51,009.00	0.00	40,281.28	0.00	10,727.72	79
0778 SENIOR CITIZENS EXPENSE								
78-778-100	SALARY - SR CITIZENS COORDINATOR	25,182.00	25,182.00	0.00	15,496.90	968.54	9,685.10	62
78-778-105	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
78-778-110	SALARY - FULL TIME & PART TIME	35,504.00	35,504.00	0.00	21,592.97	1,379.63	13,911.03	61
78-778-200	FICA EXPENSE	4,711.00	4,711.00	0.00	2,837.32	179.63	1,873.68	60
78-778-202	TCDRS GROUP TERM LIFE	462.00	462.00	0.00	231.36	12.92	230.64	50
78-778-205	RETIREMENT	5,069.00	5,069.00	0.00	3,052.50	193.25	2,016.50	60
78-778-300	TRAVEL	1,500.00	1,500.00	0.00	579.83	0.00	920.17	39
78-778-305	SUPPLIES	2,000.00	2,000.00	200.00	632.94	0.00	1,167.06	42
78-778-310	COMMUNICATIONS	1,300.00	1,300.00	0.00	642.34	0.00	657.66	49
78-778-320	REPAIRS & MAINTENANCE	2,000.00	2,000.00	27.00	800.98	0.00	1,172.02	41
78-778-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
78-778-380	UTILITIES	6,500.00	6,500.00	310.00	4,027.55	0.00	2,162.45	67
78-778-400	NEW EQUIPMENT	5,450.00	5,450.00	418.95	517.13	0.00	4,513.92	17
78-778-680	VAN EXPENSE	4,500.00	4,500.00	120.00	4,380.00	0.00	0.00	100
78-778-690	EDIBLE GOODS	25,000.00	25,000.00	225.00	24,525.59	0.00	249.41	99
78-778-692	PAPER GOODS	7,900.00	7,900.00	615.60	4,815.33	0.00	2,469.07	69
78-778-693	GIFT EXPENSE	300.00	300.00	0.00	856.99	0.00	556.99	286
SENIOR CITIZENS EXPENSE		128,278.00	128,278.00	1,916.55	84,989.73	2,733.97	41,371.72	68
SENIOR CITIZENS FUND								
INCOME TOTALS		51,009.00	51,009.00		40,281.28	0.00	10,727.72	79
EXPENSE TOTALS		128,278.00	128,278.00	1,916.55	84,989.73	2,733.97	41,371.72	68

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0079 AMERICAN RESCUE GRANT FUND							EFFECTIVE MONTH - 05	
0100 AMERICAN RESCUE GRANT CASH								
=====								
79-100-100	AMERICAN RESCUE GRANT CASH ACCOUNT				63,026.89-	0.00	456,725.73	
AMERICAN RESCUE GRANT CASH					63,026.89-	0.00	456,725.73	
0380 AMERICAN RESCUE GRANT REVENUE								
=====								
79-380-179	ARPA GRANT REVENUE	0.00	0.00		0.00	0.00	0.00	
AMERICAN RESCUE GRANT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0850 AMERICAN RESCUE GRANT EXPENSE								
=====								
79-850-850	ARPA GRANT EXPENSE	0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	
AMERICAN RESCUE GRANT EXPENSE		0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	
AMERICAN RESCUE GRANT FUND								
INCOME TOTALS		0.00	0.00		0.00	0.00	0.00	
EXPENSE TOTALS		0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0080 LEOSE GRANT FUND							EFFECTIVE MONTH - 05	
0100 LEOSE GRANT FUND CASH								
=====								
80-100-100	CFC: LEOSE GRANT FUND CASH				292.32	0.00	4,101.68	

	LEOSE GRANT FUND CASH				292.32	0.00	4,101.68	
0380 LEOSE GRANT FUND REVENUE								
=====								
80-380-180	LEOSE GRANT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
80-380-800	LEOSE GRANT REVENUES	1,500.00	1,500.00		1,282.32	0.00	217.68	85

	LEOSE GRANT FUND REVENUE	1,500.00	1,500.00	0.00	1,282.32	0.00	217.68	85
0800 LEOSE GRANT EXPENSE								
=====								
80-800-800	LEOSE GRANT EXPENSES	1,500.00	1,500.00	0.00	990.00	0.00	510.00	66

	LEOSE GRANT EXPENSE	1,500.00	1,500.00	0.00	990.00	0.00	510.00	66
LEOSE GRANT FUND								
INCOME TOTALS								
		1,500.00	1,500.00		1,282.32	0.00	217.68	85
EXPENSE TOTALS								
		1,500.00	1,500.00	0.00	990.00	0.00	510.00	66

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0081 JUSTICE COURT SUPPORT FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT SUPPORT CASH								
=====								
81-100-100	JUSTICE COURT SUPPORT CASH				557.54	25.00	1,132.54	
81-100-232	JP CREDIT CARD				0.00	0.00	0.00	
	JUSTICE COURT SUPPORT CASH				557.54	25.00	1,132.54	
0200 JUSTICE COURT SUPPORT LIABILITY								
=====								
81-200-999	SYSTEM ADDED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	
	JUSTICE COURT SUPPORT LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	
0381 JUSTICE COURT SUPPORT REVENUE								
=====								
81-381-381	JUSTICE COURT SUPPORT REVENUE	400.00	400.00		557.54	25.00	157.54+	139
	JUSTICE COURT SUPPORT REVENUE	400.00	400.00	0.00	557.54	25.00	157.54+	139
0781 JUSTICE COURT SUPPORT EXPENSE								
=====								
81-781-781	JUSTICE COURT SUPPORT EXPENSE	400.00	400.00	0.00	0.00	0.00	400.00	00
	JUSTICE COURT SUPPORT EXPENSE	400.00	400.00	0.00	0.00	0.00	400.00	00
JUSTICE COURT SUPPORT FUND								
	INCOME TOTALS	400.00	400.00		557.54	25.00	157.54+	139
	EXPENSE TOTALS	400.00	400.00	0.00	0.00	0.00	400.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0082 JUSTICE COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT TECHNOLOGY CASH								
=====								
82-100-100	CFC: JUSTICE COURT TECH CASH				1,203.46	4.00	12,878.81	
82-100-232	JP CC ACCOUNT				116.99	36.00	255.50	
	JUSTICE COURT TECHNOLOGY CASH				1,320.45	40.00	13,134.31	
0380 JUSTICE COURT TECH REVENUE								
=====								
82-380-180	JUSTICE COURT TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
82-380-820	JUSTICE COURT TECH FEES	1,017.00	1,017.00		1,320.45	40.00	303.45+	130
	JUSTICE COURT TECH REVENUE	1,017.00	1,017.00	0.00	1,320.45	40.00	303.45+	130
0820 JUSTICE COURT TECH EXPENSE								
=====								
82-820-820	JUSTICE COURT TECH EXPENSES	1,017.00	1,017.00	0.00	0.00	0.00	1,017.00	00
	JUSTICE COURT TECH EXPENSE	1,017.00	1,017.00	0.00	0.00	0.00	1,017.00	00
JUSTICE COURT TECHNOLOGY FUND								
	INCOME TOTALS	1,017.00	1,017.00		1,320.45	40.00	303.45+	130
	EXPENSE TOTALS	1,017.00	1,017.00	0.00	0.00	0.00	1,017.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT					
REPORTING FUND: 0084 FC DRUG FORFEITURE FUND							EFFECTIVE MONTH - 05						
0100 DRUG FORFEITURE CASH ACCOUNTS													
=====													
84-100-100	CFC: FC DRUG FORFEITURE CHECKING				0.00	0.00	0.00						
84-100-150	CFC: FC DRUG FORFEITURE CHECKING				5,509.61-	0.00	498.97						
DRUG FORFEITURE CASH ACCOUNTS							5,509.61-	0.00	498.97				
0384 DRUG FORFEITURE REVENUE													
=====													
84-384-180	DRUG FORFEITURE INTEREST EARNED	0.00	0.00		15.39	0.00	15.39+						
84-384-840	DRUG FORFEITURE REVENUES	9,493.50	9,493.50		0.00	0.00	9,493.50	00					
DRUG FORFEITURE REVENUE							9,493.50	9,493.50	0.00	15.39	0.00	9,478.11	00
0840 DRUG FORFEITURE EXPENSE													
=====													
84-840-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00						
84-840-840	DRUG FORFEITURE EXPENSES	9,493.50	9,493.50	0.00	5,525.00	0.00	3,968.50	58					
DRUG FORFEITURE EXPENSE							9,493.50	9,493.50	0.00	5,525.00	0.00	3,968.50	58
FC DRUG FORFEITURE FUND													
INCOME TOTALS		9,493.50	9,493.50		15.39	0.00	9,478.11	00					
EXPENSE TOTALS		9,493.50	9,493.50	0.00	5,525.00	0.00	3,968.50	58					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0088 AIRPORT FUND							EFFECTIVE MONTH - 05	
0100 AIRPORT CASH ACCOUNTS								
88-100-100	CPC -AIRPORT FUND				4,372.00	0.00	45,156.34-	
AIRPORT CASH ACCOUNTS					4,372.00	0.00	45,156.34-	
0380 AIRPORT REVENUE ACCOUNTS								
88-380-180	AIRPORT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
88-380-810	AIRPORT REVENUES	6,255.00	6,255.00		4,655.00	0.00	1,600.00	74
88-380-811	RAMP GRANT	0.00	0.00		0.00	0.00	0.00	
AIRPORT REVENUE ACCOUNTS		6,255.00	6,255.00	0.00	4,655.00	0.00	1,600.00	74
0800 AIRPORT EXPENSE ACCOUNTS								
88-800-120	PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-200	FICA - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-205	RETIREMENT - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-810	AIRPORT EXPENSES	6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05
AIRPORT EXPENSE ACCOUNTS		6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05
AIRPORT FUND								
INCOME TOTALS		6,255.00	6,255.00		4,655.00	0.00	1,600.00	74
EXPENSE TOTALS		6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0092 PRE-TRIAL DIVERSION FUND							EFFECTIVE MONTH - 05	
0100 PRE-TRIAL DIVERSION CASH								
=====								
92-100-222	PRE-TRIAL DIVERSION CHECKING				10,560.22	1,000.00	54,380.72	

	PRE-TRIAL DIVERSION CASH				10,560.22	1,000.00	54,380.72	
0399 PRE-TRIAL DIVERSION REVENUE								
=====								
92-399-180	PRE-TRIAL INTEREST EARNED	75.00	75.00		410.22	0.00	335.22+	547
92-399-920	PRE-TRIAL DIVERSION FEES	2,600.00	2,600.00		10,150.00	1,000.00	7,550.00+	390

	PRE-TRIAL DIVERSION REVENUE	2,675.00	2,675.00	0.00	10,560.22	1,000.00	7,885.22+	395
0929 PRE-TRIAL DIVERSION EXPENSE								
=====								
92-929-929	PRE-TRIAL DIVERSION EXPENSE	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00

	PRE-TRIAL DIVERSION EXPENSE	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00
PRE-TRIAL DIVERSION FUND								
	INCOME TOTALS	2,675.00	2,675.00		10,560.22	1,000.00	7,885.22+	395
	EXPENSE TOTALS	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0099 SUMMARY OF FUNDS						EFFECTIVE MONTH - 05		
COMBINED TOTALS								
	INCOME TOTALS	5,894,958.42	5,894,958.42		5,512,148.77	9,895.72	382,809.65	94
	EXPENSE TOTALS	5,894,958.42	5,938,958.42	96,550.81	3,350,064.52	113,139.29	2,492,343.09	58

FISHER COUNTY AUDITOR'S OFFICE

Date:5-8-2023

TO: COMMISSIONERS COURT FISHER COUNTY


RE: LGC Sec 111.0108 – Special budget for revenue received after start of fiscal year.

The County Auditor shall certify to the Commissioners Court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

Revenues not budgeted for in budget year 2022-23:

The Fisher County Auditor's Office certifies the receipt \$3725.00 from Caliper Energy Services LLC for CR 151, & 154 for pipeline income.

REVENUE TO BE ADDED TO Pct#1



County Auditor

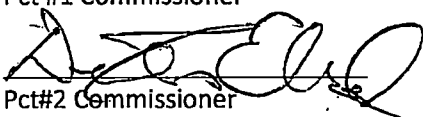
5/8/23
Date Signed



County Judge



Pct #1 Commissioner



Pct#2 Commissioner

Pct#3 Commissioner



Pct #4 Commissioner



Cholla Petroleum, Inc

Bank of Texas

Cholla Petroleum, Inc
P O Box 12208
Dallas TX 75225

Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

PAY *Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents*

Void After 90 Days

TO THE ORDER OF

Fisher County Commissioner Court
112 N. Concho St.
Roby TX 79546

B. M. McCoy

⑈0000095722⑈ ⑆111014325⑆ 0000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
Dallas TX 75225

Check Number: **0000095722**

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

CR151 -
38.57 = 950
1000
1950

CR154
31.75
1495
1775

283625	← Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
--------	---------	-----------------------	----------------	----------

STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 10 day of April, 2023, the undersigned Cholla Petroleum, hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.

XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the ____ day of _____, 2023.

Cholla Petroleum

Company (Applicant)

By:  _____

West TX Superintendent

Title: _____

Address: 111 FM 419

Sweetwater, TX 79556

Phone: 325-514-0292

CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

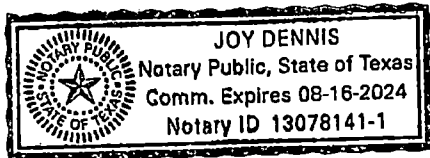
BEFORE ME, the undersigned authority, on this day personally appeared Tommy Milke known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Cholla Petroleum, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 10th day of April, 2023.

Joy Dennis

Notary Public in and for Fisher County, Texas

Commission expires: _____



**ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION**

The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the 10th day of April, 2023.

[Signature]

Ken Holt
Fisher County Judge

ATTEST:

[Signature]
Fisher County Clerk and
Clerk of the Commissioners' Court

[Seal]



Fence line

37'

Fence line

Center line Elevation 1891'

CR 151 South

Start of Ditch

End Base

32° 38' 37.56 W
- 100' 14' 27.72 W

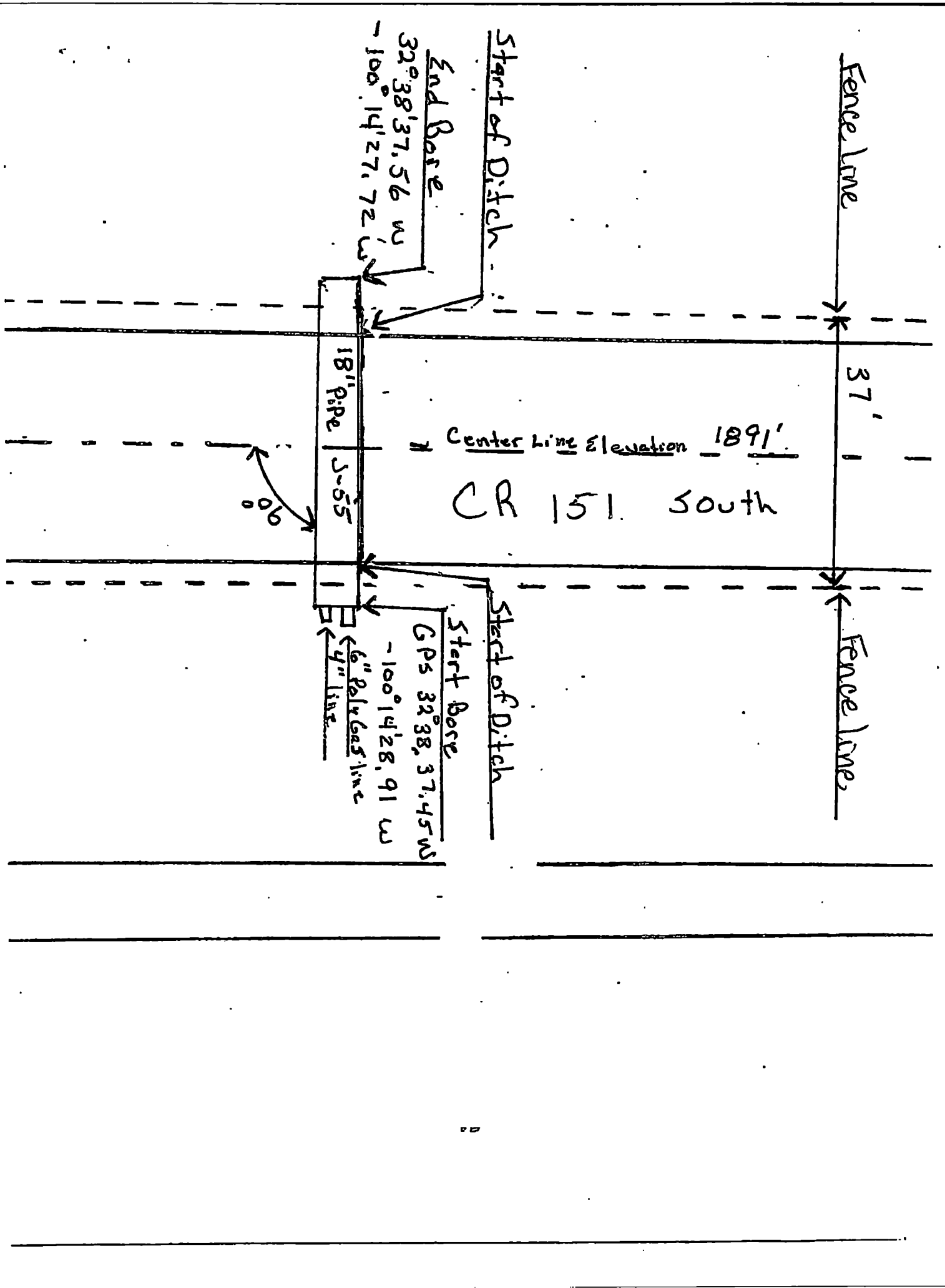
18" Pipe 5-55

90°

Start of Ditch

Start Base

GPS 32° 38' 37.45 W
- 100' 14' 28.91 W
6" Poly Gas line
4" line



Untitled Map

Write a description for your map.

Legend

-  Line Measure
-  ROW

Start of Roadbore

End of Roadbore

151

D #1H

Google Earth

300 ft



THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

Cholla Petroleum, Inc.

Bank of Texas

Cholla Petroleum, Inc.
P O Box 12208
Dallas TX 75225

Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

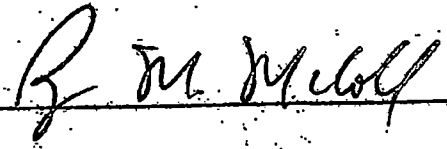
PAY

Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents

Void After 90 Days

TO THE ORDER OF

Fisher County Commissioner Court
112 N Concho St.
Roby TX 79543



⑈0000095722⑈ ⑆111014325⑆ 000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
Dallas TX 75225

Check Number: **0000095722**

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

283625	←Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
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STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 10 day of April, 2023, the undersigned Cholla Petroleum hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.

XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the _____ day of _____, 2023.

Cholla Petroleum

Company (Applicant)

By:  _____

West TX Superintendent

Title: _____

Address: 111 FM 419

Sweetwater, TX 79556

Phone: 325-514-0292

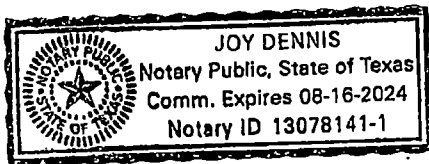
CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

BEFORE ME, the undersigned authority, on this day personally appeared Tommy Miller known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Cholla Petroleum, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 15th day of April, 2023.



Joy Dennis
Notary Public in and for Fisher
County, Texas

Commission expires: _____

**ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION**

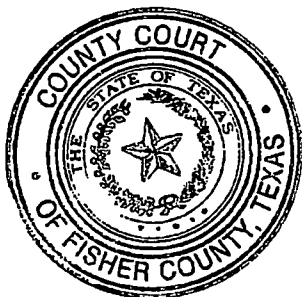
The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the 10th day of April, 2023.

[Signature]
Ken Holt
Fisher County Judge

ATTEST:

[Signature]
Janika Daniel
Fisher County Clerk and
Clerk of the Commissioners' Court

[Seal]



Untitled Map

Write a description for your map.



Google Earth

400 ft



Legend

- Line Measure
- ROW

Fence line

311

Fence line

Start of Ditch

End Base

SPS 32°40'54.32" N
-100°15'09.43" W

Center line Elevation

CR 154 East

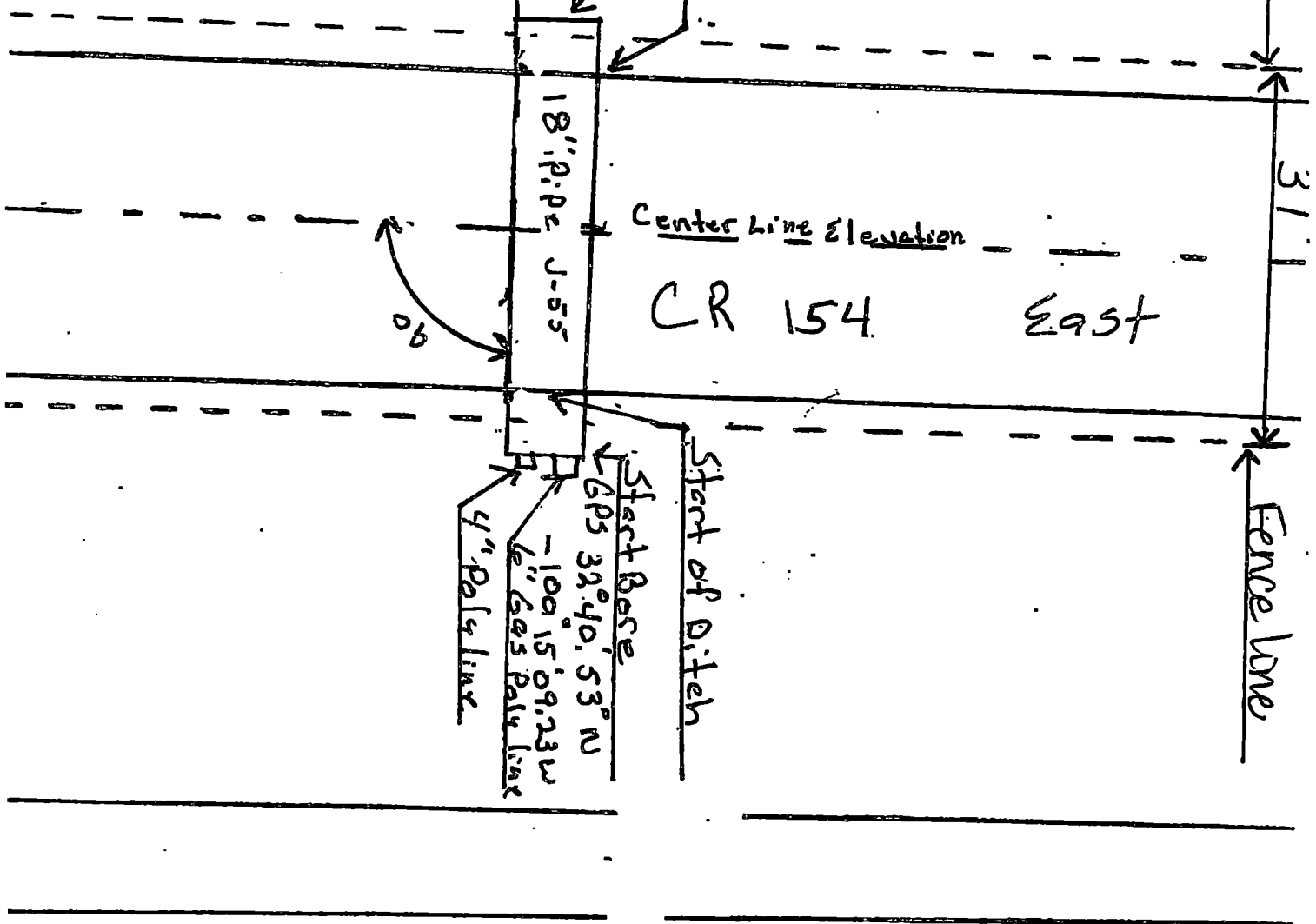
18" Pipe J-55

90°

Start of Ditch

Start Base

GPS 32°40'53" N
-100°15'09.23" W
6" Gas Poly line
4" Poly line



Cholla Petroleum, Inc.

Cholla Petroleum, Inc.
P O Box 12208
Dallas TX 75225

Bank of Texas

Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

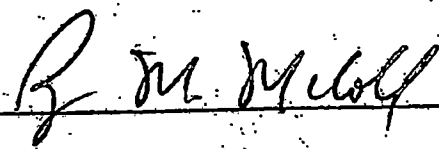
Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents

VOID AFTER 90 Days

PAY

TO THE ORDER OF

Fisher County Commissioner Court
112 N Concho St.
Roby TX 79543



⑈0000095722⑈ ⑆111014325⑆ 000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
Dallas TX 75225

Check Number: 000095722

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

283625	← Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
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ORIGINAL

EXHIBIT A - Lump Sum or Pricing Sheet

Lump Sum

COST OF SERVICES

The Responder should enter pricing which includes all costs, expenses, and materials needed to perform the services or provide the requested equipment in accordance with this IFB.

LUMP SUM PRICE: \$ 119,730.00

or

Pricing Sheet

Quantity	Description of Products/Services	Cost per Unit (Ea.)	Extended Price
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
	TOTAL ALL LINE ITEMS	\$	\$

Proposal
BATJER SERVICE, LLC.

2825 Pine St.
 Abilene, Tx 79601
 1-325-673-2556
 Fax 1-325-675-6603

SUBMITTED TO Fisher County Courthouse		PHONE 325-776-3255	FAX
STREET 112 N Concho St		JOB NAME	
CITY, STATE AND ZIP CODE Roby, TX 79543		JOB LOCATION Courthouse & Annex	
ATTENTION	DATE 4/6/2023		

Replace (14) Split HVAC Systems

Remove and dispose of (14) existing gas/elec split HVAC systems
 Furnish and install (14) new gas/elec split HVAC systems of like size
 Condensing units will have fully louvered panels for hail protection
 Replace all thermostats with new Honeywell Lyric WiFi thermostats
 New copper refrigerant piping with ArmaFlex insulation
 Connect to existing gas piping and condensate drains
 Sheet metal supply air plenum transitions to connect to existing duct system
 New fused electrical disconnects at outdoor units
 Connect to existing electrical
 Furnace flue/vent piping
 Misc. labor & materials
 Crane service to remove old units & set new units on roof
 Travel

Zoning System

Includes (2) additional thermostat controls, electronic dampers and zone control panel for Assistant Auditor's offices to provide individual comfort control for (3) offices.

Server Room Mini-Split System

Furnish and install new 12,000 BTU mini-split system in server room.

Includes roofing repair required for refrigerant lines and furnace flue/venting in work areas.

We Propose hereby to furnish material and labor in accordance with above scope of work, for the sum of.	
Dollars (\$119,730.00 _____).	
PAYMENT TERMS: NET30	Authorized Signature John A. Lomax, Jr. Digitally signed by John A. Lomax, Jr. Date: 2023.04.06 09:44:03 -05'00'
Note: This proposal may be withdrawn if not accepted within _____ 30 _____ days	
Acceptance of Proposal Signature _____	Date _____

GENERAL SERVICES, SUPPLIES, AND/OR EQUIPMENT CONTRACT

THIS AGREEMENT, entered into the 23 day of May 2023, by and between the County of Fisher, hereinafter called the "County", acting herein by Ken Holt hereunto duly authorized, and Batjer Services, LLC hereinafter called "Vendor" and/or "Contractor", acting herein by John Lomax.

WITNESSETH THAT:

It is under the general direction of the American Rescue Plan Act (hereinafter called ARPA) administered by the United States Department of the Treasury (USDT or Treasury); and

WHEREAS the County of Fisher desires to engage Batjer Service, LLC to render certain services in connection with ARPA Projects.

NOW THEREFORE, the parties do mutually agree as follows:

The county and Vendor/Contractor hereby agree as follows:

1. Scope of Services

The Vendor/Contractor will perform and provide all services set out in Exhibit A of this agreement. The scope of work includes removing and hauling all old equipment and materials as necessary, replacing decking on platforms as necessary, and installing new filter bases, furnaces, and coils. Transition to existing ductwork and seal up. Vent out new furnaces and reconnect to existing condensate drains. Set new condensers up on the roof and replace disconnects as necessary. Reconnect to all existing refrigerant lines, electrical, gas, and control wiring. Vent out the new furnace and seal up roof penetrations. Install new thermostats and start-up all equipment and check operations.

2. Federal (ARPA) and State of Texas Compliance

The Vendor/Contractor agrees to comply with the requirements of Section 603 of the Act, regulations adopted by Treasury pursuant to Section 603(f) of the Act, and guidance issued by Treasury regarding the foregoing.

All applicable local government codes for the State of Texas also apply to this contract.

3. Compensation

The Vendor/Contractor shall be compensated with a negotiated fixed fee of \$ 119,730.00. Payment to the Vendor/Contractor shall be based on satisfactory completion of identified services and/or deliverables and payment/invoicing terms of this Agreement.

a. Service Fees and Payments:

The County will compensate Vendor/Contractor for successful completion of each deliverable (task, item, etc.), outlined in Exhibit A, as follows:

b. Invoicing:

Upon completion of a deliverable (task, item, etc.) and acceptance by the County, Vendor/Contractor will submit an invoice setting forth amounts due to Vendor/Contractor. Each invoice will be accompanied by documentation that the County may reasonably request to support the invoice amount. The County will, within twenty-one (21) days from the date it receives an invoice and supporting documentation, approve or disapprove the amount reflected in the invoice. If the County approves the amount or any portion of the amount, the County will promptly pay to Vendor/Contractor the amount approved so long as

Vendor/Contractor is not in default under this Agreement. If the County disapproves any invoice amount, the County will give Vendor/Contractor specific reasons for its disapproval in writing. Vendor/Contractor will submit invoices to the County as follows:

***Fisher County Auditor
P.O. Box 430
Roby, Tx 79543***

4. Contract Term

The services of the Vendor/Contractor shall commence on June 5, 2023. In any event, all of the services required and performed hereunder shall be completed no later than 90 days.

5. Licenses, Permits, Taxes, Fees, Laws, and Regulations

- 5.1 Vendor/Contractor warrants that it will obtain, maintain in effect, and pay the cost for all licenses, permits, or certifications that may be necessary for Vendor/Contractor's performance of this Agreement.
- 5.2 Vendor/Contractor will be responsible for the payment of all taxes, excises, fees, payroll deductions, employee benefits (if any), fines, penalties or other payments required by federal, state, or local law or regulation in connection with Vendor/Contractor's performance of this Agreement.
- 5.3 Vendor/Contractor will comply with and will be responsible for requiring its officers and employees to comply with, all applicable federal, state, and local laws and regulations; and the rules and regulations of the County.

6. Ownership and Use of Work Material

- 6.1 All drawings, specifications, plans, computations, sketches, data, records, photographs, tapes, renderings, models, publications, statements, accounts, reports, studies, and other materials prepared by Vendor/Contractor or any Vendor/Contractor's subcontractor in connection with the Services (collectively, "**Work Material**"), whether or not accepted or rejected by County, are the sole property of County and for its exclusive use and re-use at any time without further compensation and without any restrictions.
- 6.2 Vendor/Contractor grants and assigns to County Name all rights and claims of whatever nature and whether now or hereafter arising in and to the Work Material and will cooperate fully with County Name in any steps County Name may take to obtain or enforce patent, copyright, trademark or like protections with respect to the Work Material.
- 6.3 Vendor/Contractor will deliver all Work Material to County Name upon expiration or termination of this Agreement. County Name will have the right to use the Work Material for the completion of the Services or otherwise. County Name may, at all times, retain the originals of the Work Material. The Work Material will not be used by any person or organization other than County Name on other projects unless expressly authorized by County Name in writing.
- 6.4 The Work Material will not be used or published by Vendor/Contractor or any other party unless expressly authorized by County Name in writing. Vendor/Contractor will treat all Work Material as confidential.

7. Local Program Liaison

For purposes of this Agreement, the GrantWorks project manager or equivalent authorized person will serve as the Local Program Liaison and primary point of contact for the Vendor/Contractor. All required progress reports and communication regarding the project shall be directed to this liaison and other local personnel as appropriate.

8. Maintenance of and Access to Records

The Vendor/Contractor shall maintain records and financial documents sufficient to evidence compliance with section 603(c) of the Act, Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.

The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of the Vendor/Contractor in order to conduct audits or other investigations. Records shall be maintained by the Vendor/Contractor for a period of five (5) years after all funds have been expended or returned to USDT, whichever is later.

9. Termination

- 9.1 If either party is in default of performance of any material obligation under this Agreement, the party that is not in default may give written notice of the default to the other party and if the party notified fails to correct the default within thirty (30) days or within such period fails to satisfy the party giving notice that the default does not exist, the party giving notice may terminate this Agreement upon expiration of the thirty (30) day period.
- 9.2 County may terminate this Agreement immediately in the event of the filing by or against Vendor/Contractor of a petition for relief in bankruptcy or for receivership, or in the event that Vendor/Contractor becomes insolvent.
- 9.3 The termination of this Agreement will not affect any right or remedy that has accrued to either party at the time of termination.
- 9.4 Upon termination of this Agreement, Vendor/Contractor will deliver to the appropriate representative of the County all Work Material related to the services performed by Vendor/Contractor in the format requested by County together with any keys, identification badges, or equipment owned by County.
- 9.5 County may terminate this Agreement, without cause, upon 60 days written notice to Vendor/Contractor.

10. Indemnification

The Vendor/Contractor shall comply with the requirements of all applicable laws, rules, and regulations, and shall exonerate, indemnify, and hold harmless the County and its agency members from an against any and all claims, costs, suits, and damages, including attorney's fees arising out of the Vendor/Contractor's performance or nonperformance of the activities, services or subject matter called for in this Agreement, and shall assume full responsibility for payments of Federal, State, and local taxes on contributions imposed or required under the Social Security, worker's compensation, and income tax laws.

11. Insurance

11.1 Vendor/Contractor agrees to maintain, at Vendor/Contractor's sole expense, and to cause its agents, suppliers and permitted subcontractors (if any) to maintain, at their sole expense, the following insurance coverage in at least the amounts specified:

11.1.1 Workers Compensation: Statutory Limits

11.1.2 Employer's Liability: \$1,000,000 per accident and employee

11.1.3 Commercial General Liability (including contractual liability): \$1,000,000 per occurrence

11.1.4 Product/Completed Ops: \$2,000,000 aggregate

11.1.5 Auto Liability: \$1,000,000 combined single limit

11.1.6 All other insurance required by state or federal law

11.2 All policies (except Workers' Compensation) will name the County as an Additional Insured. A Waiver of Subrogation in favor of County and thirty (30) day notice of cancellation is required on all policies. Certificates of insurance verifying the foregoing requirements will be provided to the County prior to commencement of any services under this Agreement. If a policy contains deductible provisions, Vendor/Contractor will be responsible for payment of the deductible amount for any claim(s) or the pursuit of any claim(s) or asserted claim(s) against the County, its agents, employees, or representatives.

11.3 Verification of Insurance Coverage will be forwarded to: Fisher County Judge
P.O. Box 360
Roby, Tx 79543

Vendor/Contractor will obtain and maintain in force for the duration of this Agreement and any extensions thereof, at Vendor/Contractor's sole expense, all insurance: including but not limited to workers' compensation, unemployment insurance and automobile liability insurance as well as all insurance which is required by state and/or federal law. Upon the County's request, Vendor/Contractor will supply evidence of such insurance to the County prior to performing services.

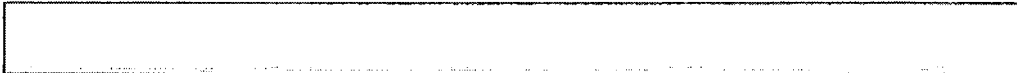
12. Breach of Contract Claims

To the extent that Chapter 2260, *Texas Government Code*, is applicable to this Agreement and is not preempted by other applicable law, the dispute resolution process provided for in Chapter 2260 and the related rules adopted by the Texas Attorney General pursuant to Chapter 2260, will be used by the County and the Vendor/Contractor to attempt to resolve any claim for breach of contract made by Vendor/Contractor that cannot be resolved in the ordinary course of business. The County designee will examine Vendor/Contractor's claim and any counterclaim and negotiate with Vendor/Contractor in an effort to resolve such claims. The parties specifically agree that (i) neither the execution of this Agreement by the County nor any other conduct, action, or inaction of any representative of the County relating to this Agreement constitutes or is intended to constitute a waiver of the County or the state's sovereign immunity to suit; and (ii) the County has not waived its right to seek redress in the courts.

13. Miscellaneous

13.1 This Agreement shall be construed under and according to the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Fisher County, Texas.

- 13.2 This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Agreement.
- 13.3 In any case one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 13.4 If any action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, costs, and necessary disbursements in addition to any other relief to which such party may be entitled.
- 13.5 This Agreement may be amended by mutual agreement of the parties hereto and a writing to be attached to be incorporated into this Agreement.



13.7 **Undocumented Workers**

The *Immigration and Nationality Act* (8 *United States Code* 1324a) ("**Immigration Act**") makes it unlawful for an employer to hire or continue employment of undocumented workers. The United States Immigration and Customs Enforcement Service has established the Form I-9 Employment Eligibility Verification Form ("**I-9 Form**") as the document to be used for employment eligibility verification (8 *Code of Federal Regulations* 274a). Among other things, Vendor/Contractor is required to: (1) have all employees complete and sign the I-9 Form certifying that they are eligible for employment; (2) examine verification documents required by the I-9 Form to be presented by the employee and ensure the documents appear to be genuine and related to the individual; (3) record information about the documents on the I-9 Form, and complete the certification portion of the I-9 Form; and (4) retain the I-9 Form as required by law. It is illegal to discriminate against any individual (other than a citizen of another country who is not authorized to work in the United States) in hiring, discharging, or recruiting because of that individual's national origin or citizenship status. If Vendor/Contractor employs unauthorized workers during performance of this Agreement in violation of the Immigration Act then, in addition to other remedies or penalties prescribed by law, the County may terminate this Agreement in accordance with **Section 9**. Vendor/Contractor represents and warrants that it is in compliance with and agrees that it will remain in compliance with the provisions of the Immigration Act.

13.8 **Responsibility for Individuals Performing Services; Criminal Background Checks**

Each individual who is assigned to perform the Services under this Agreement will be an employee of Vendor/Contractor or an employee of a subcontractor engaged by Vendor/Contractor. Vendor/Contractor is responsible for the performance of all individuals performing the Services under this Agreement. Prior to commencing the Services, Vendor/Contractor will (1) provide the County with a list ("**List**") of all individuals who may be assigned to perform the Services, and (2) have an appropriate criminal background screening performed on all the individuals on the List. Vendor/Contractor will determine on a case-by-case basis whether each individual assigned to perform the Services is qualified to provide the services. Vendor/Contractor will not knowingly assign any individual to provide services who has a history of criminal conduct, including violent or sexual offenses. Vendor/Contractor will update the List each time there is a change in the individuals assigned to perform the Services.

Prior to commencing performance of the Services under this Agreement, Vendor/Contractor will provide the County a letter signed by an authorized representative of Vendor/Contractor certifying compliance with this Section. Vendor/Contractor will provide the County an updated certification letter each time there is a change in the individuals on the List.

13.9 **Certification regarding Boycotting Israel**

If (1) this agreement has a total value in excess of \$100,000.00 and (2) Vendor/Contractor is a for-profit business with at least ten (10) employees, then pursuant to Chapter 2270, Texas Government Code, Vendor/Contractor certifies (1) does not currently boycott Israel; and (2) will not boycott Israel during the Term of this Agreement. Vendor/Contractor acknowledges this Agreement may be terminated and payment withheld if this certification is inaccurate.

13.10 **Vendor/Contractor Verification regarding Boycotting Energy Companies**

If (1) this agreement has a total value in excess of \$100,000, and (2) Vendor/Contractor is a for-profit business with at least ten (10) employees, then, if applicable, pursuant to Chapter 2274, *Texas Government Code (enacted by SB 13, 87th Texas Legislature, Regular Session (2021))*, Vendor/Contractor verifies (1) it does not boycott energy companies and (2) it will not boycott energy companies during the term of this Agreement. Vendor/Contractor acknowledges this Agreement may be terminated and payment withheld if this verification is inaccurate.

13.11 **Certification regarding Business with Certain Countries and Organizations**

Pursuant to Subchapter F, Chapter 2252, Texas Government Code, Vendor/Contractor certifies Vendor/Contractor is no engaged in Business with Iran, Sudan, or a foreign terrorist organization. Vendor/Contractor acknowledges this Agreement may be terminated and payment withheld if this certification is inaccurate.

13.12 **Debarment and Suspension**

Offeror(s) must be not debarred at the time of submittal and complete the attached 'Non-Debarment Self Certification' Form. Prior to award, the offeror must provide proof of registration, active/good standing and non-debarment status in the System for Award Management. SAM.gov will be checked prior to award of the contract. If an offeror is not registered with SAM.gov, or the offeror is debarred, then the offeror's proposal will not be evaluated.

13.13 **Vendor/Contractor Certification Relating to Critical Infrastructure**

Pursuant to Chapter 2274, *Texas Government Code (enacted by SB 2116, 87th Texas Legislature, Regular Session (2021))*, Vendor/Contractor certifies (A) it is neither owned by nor is the majority of stock or other ownership interest of the Vendor/Contractor held or controlled by (i) individuals who are citizens of China, Iran, North Korea, Russia, or a country designated by the Governor of Texas as a threat to critical infrastructure under Section 2274.0103 of the *Texas Government Code* (a "designated country") or (ii) a company or other entity, including a governmental entity, that is owned or controlled by citizens of or is directly controlled by the government of China, Iran, North Korea, Russia, or a designated country; and (B) it is not headquartered in China, Iran, North Korea, Russia, or a designated country. Vendor/Contractor understands that the prohibitions set forth in the preceding sentence apply regardless of whether (1) Vendor/Contractor's or its parent company's securities are publicly traded or (2) Vendor/Contractor or its parent company is listed on a public stock exchange as either (a) a Chinese, Iranian, North Korean, or Russian company or (b) a company of a designated country. Vendor/Contractor acknowledges that this Agreement may be terminated, and payment withheld if this certification is inaccurate.

14. Other Contract Provisions

As provided in Exhibit B, the following list of contract provisions apply to this contract:

- a. Equal Opportunity
- b. Suspension and Debarment
- c. Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352, as amended.
- d. Access to Records. (applies to all purchases)
- e. Patent Rights
- f. Rights to Inventions Made Under a Contract or Agreement.

- g. Contract Work Hours and Safety Standards Act (40 U.S.C. 327 through 333) (applies only to purchases over \$100,000, when laborers or mechanics are used.) Page 3 of 5
- h. Clean Air Act & Federal Water Pollution Control Act (applies to purchases of more than \$150,000.)
- i. Energy Efficiency
- j. Verification No Boycott Israel
- k. No Foreign Terrorist Organizations
- l. Whistleblowers
- m. Increasing Seat Belt Use in the United States
- n. Reducing Text Messaging While Driving

15. Additional Contract Requirements and Documents

The following documents attached to this Contract are part of this Contract as required or provided by the County and/or Vendor/Contractor:

- Exhibit A - Scope of Services / Statement of Work
- Exhibit B - Required Contract Provisions, Additional Terms, Conditions, Contract and Grant Provisions as required by the Local, State and Federal Governments
- Exhibit C - Requirements for all Insurance Documents – Certificate of Insurance
- Exhibit D - System for Award Management (SAM's verification) Record Search for company name and company principal
- Exhibit E - Conflict of Interest Questionnaire – Form CIQ
- Exhibit F – Certification Regarding Lobbying
- Exhibit G – Disclosure of Lobbying Activities
- Exhibit H - Certificate of Interested Persons with Certification of Filing (1 page)
- Exhibit I – Batjer's Proposal from April 6, 2023

(Note: If applicable, this includes executed copies of House Bill 89 Verification, Senate Bill 13 Verification, and Senate Bill 19 Verification)

EXHIBIT A - Scope of Services / Statement of Work

Notwithstanding any other provision in this Agreement, Vendor/Contractor's performance of the Services will (1) conform to the specifications and requirements of that certain Request for Proposal related to Replacing AC units for the County of Fisher, which is incorporated by reference for all purposes, and (2) will conform with Vendor/Contractor's proposal, dated April 6, 2023 ("Vendor/Contractor's Proposal") which was submitted by Vendor/Contractor in response and is incorporated by reference for all purposes. To the extent that the Vendor/Contractor's Proposal conflict with the terms of this Agreement, the terms of this Agreement will control.

I. Project:

The scope of work includes removing and hauling all old equipment and materials as necessary, replacing decking on platforms as necessary and installing new filter bases, furnaces, and coils. Transition to existing ductwork and seal up. Vent out new furnaces and reconnect to existing condensate drains. Set new condensers up on the roof and replace disconnects as necessary. Reconnect to all existing refrigerant lines, electrical, gas, and control wiring. Vent out the new furnace and seal up roof penetrations. Install new thermostats and start up all equipment and check operations.

II. Services and/or Deliverables

Vendor/Contractor will provide the following services and/or deliverables in support of the Project:

Replace (14) Split HVAC Systems

Remove and dispose of (14) existing gas/electric split HVAC systems

Furnish and install (14) new gas/electric split HVAC systems of like size

Condensing units will have fully louvered panels for hail protection

Replace all thermostats

New copper refrigerant piping with ArmaFlex insulation

Connect to existing gas piping and condensate drains

Sheet metal supply air plenum transitions to connect to the existing duct system

New fused electrical disconnects at outdoor units

Connect to existing electrical

Furnace flue/vent piping

Crane service to remove old units and set units on roof

Travel

Zoning System

2 additional thermostat controls, electronic dampers and zone control panel for assistant auditors' offices to provide individual comfort control for (3) offices.

Server Room Mini-Split System

Furnish and install a new 12,000 BTU mini split system in the server room.

Exhibit B – Required Provisions for ARPA EC 6.1/Revenue Loss Projects

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
ARPA Terms & Conditions			
ARPA Terms, Conditions, & Records	<p>1. Use of Funds.</p> <p>a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 603(c) of the Social Security Act (the Act), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.</p> <p>b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	Subrecipients
ARPA Terms, Conditions, & Records	<p>2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipients may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	Subrecipients
ARPA Terms, Conditions, & Records	<p>3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury as they relate to this award.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	Subrecipients
ARPA Terms, Conditions, & Records	<p>4. Maintenance of and Access to Records</p> <p>a. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 603(c) of the Act, Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.</p> <p>b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.</p> <p>c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p> <p>Vendors</p> <p>EC 6.1 Awardees</p>
ARPA Terms, Conditions, & Records	<p>5. Pre-award Costs. Pre-award costs, as defined in 2 CFR § 200.458, may not be paid with funding from this award.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p>	Subrecipients

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		Section 602(b), 603(b) and/or 603(c) as applicable	
ARPA Terms, Conditions, & Records	6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Subrecipients
ARPA Terms, Conditions, & Records	7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Subrecipients
ARPA Terms, Conditions, & Records	8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 CFR § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 CFR § 200.112.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees
ARPA Terms, Conditions, & Records	9. Compliance with Applicable Law and Regulations. a. Recipient agrees to comply with the requirements of section 603 of the Act, regulations adopted by Treasury pursuant to section 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award. b. Federal regulations applicable to this award include, without limitation, the following: i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury [ARPA/SLFRF EC 6.1 applicable Uniform Guidance Sections are specifically listed/included at end of this document]. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single		Contractor RFP/IFB Contractor RFO Subrecipients Vendors EC 6.1 Awardees

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>Audit Act, shall apply to this award.</p> <p>ii. Universal Identifier and System for Award Management (SAM), 2 CFR Part 25, pursuant to which the award term set forth in Appendix A to 2 CFR Part 25 is hereby incorporated by reference.</p> <p>iii. Reporting Subaward and Executive Compensation Information, 2 CFR Part 170, pursuant to which the award term set forth in Appendix A to 2 CFR Part 170 is hereby incorporated by reference.</p> <p>iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement), 2 CFR Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 CFR Part 180, subpart B) that the award is subject to 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19.</p> <p>v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 CFR Part 200, Appendix XII to Part 200 is hereby incorporated by reference.</p> <p>vi. Governmentwide Requirements for Drug-Free Workplace, 31 CFR Part 20. (Subrecipient Only)</p> <p>vii. New Restrictions on Lobbying, 31 CFR Part 21.</p> <p>viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.</p> <p>ix. Generally applicable federal environmental laws and regulations.</p> <p>c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:</p> <p>i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 CFR Part 22, which prohibit discrimination on the basis of race, color, or national origin under</p>		

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>programs or activities receiving federal financial assistance;</p> <p>ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;</p> <p>iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;</p> <p>iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 CFR Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and</p> <p>v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.</p>		
ARPA Terms, Conditions, & Records	<p>10. Remedial Actions. In the event of Recipient's noncompliance with section 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 CFR § 200.339. In the case of a violation of section 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 603(e) of the Act.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	Subrecipients
ARPA Terms, Conditions, & Records	<p>11. Hatch Act. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of state or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p> <p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	Subrecipients (City/County)
ARPA Terms, Conditions, & Records	<p>12. False Statements. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines,</p>	<p>Section 9901 of the American</p>	<p>Contractor RFP/IFB Contractor RFQ</p>

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.	Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Subrecipients Vendors EC 6.1 Awardees
ARPA Terms, Conditions, & Records	13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [name of Recipient] by the U.S. Department of the Treasury."	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Contractor RFQ Subrecipients EC 6.1 Awardees
ARPA Terms, Conditions, & Records	14. Debts Owed the Federal Government. a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to section 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government. b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Subrecipients
ARPA Terms, Conditions, & Records	15. Disclaimer. a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award. b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Subrecipients
ARPA Terms, Conditions, & Records	16. Protections for Whistleblowers. a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;	Contractor RFP/IFB Contractor RFQ Subrecipients

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.</p> <p>b. The list of persons and entities referenced in the paragraph above includes the following:</p> <p>i. A member of Congress or a representative of a committee of Congress;</p> <p>ii. An Inspector General;</p> <p>iii. The Government Accountability Office;</p> <p>iv. A Treasury employee responsible for contract or grant oversight or management;</p> <p>v. An authorized official of the Department of Justice or other law enforcement agency;</p> <p>vi. A court or grand jury; or</p> <p>vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.</p> <p>c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.</p>	<p>Section 602(b), 603(b) and/or 603(c) as applicable</p>	<p>Vendors EC 6.1 Awardees</p>
<p>ARPA Terms, Conditions, & Records</p>	<p>17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.</p>	<p>Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2;</p>	<p>Contractor RFP/IFB Contractor RFQ Subrecipients</p>

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		Section 602(b), 603(b) and/or 603(c) as applicable	Vendors EC 6.1 Awardees
ARPA Terms, Conditions, & Records	18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.	Section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2; Section 602(b), 603(b) and/or 603(c) as applicable	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees

Applicable Uniform Guidance Sections

None	<p>Equal Employment Opportunity. Except as otherwise provided under <u>41 CFR Part 60</u>, all contracts that meet the definition of "federally assisted construction contract" in <u>41 CFR Part 60-1.3</u> must include the equal opportunity clause provided under <u>41 CFR 60-1.4(b)</u>, in accordance with Executive Order 11246, "Equal Employment Opportunity" (<u>30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp.</u>, p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at <u>41 CFR part 60</u>, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."</p> <p><u>41 CFR 60-1.4 Equal opportunity clause.</u></p> <p>(b) Federally assisted construction contracts. (1) Except as otherwise provided, each administering agency shall require the inclusion of the following language as a condition of any grant, contract, loan, insurance, or guarantee involving federally assisted construction which is not exempt from the requirements of the equal opportunity clause:</p> <p>The [recipient] hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:</p> <p>During the performance of this contract, the contractor agrees as follows:</p> <p>(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation,</p>	2 CFR 200 APPENDIX II (C) and 41 CFR §60-1.4(b)	Contractor RFP/IFB Contractor RFQ Subrecipients
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THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:</p> <p>Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.</p> <p>(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.</p> <p>(3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.</p> <p>(4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.</p> <p>(5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.</p> <p>(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.</p> <p>(7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared</p>		

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.</p> <p>(8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.</p> <p>(9) Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.</p> <p>(10) The [recipient] further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work. Provided, that if the [recipient] so participating is a state or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.</p> <p>(11) The [recipient] agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the recipient agency in the discharge of the agency's primary responsibility for securing compliance.</p> <p>The recipient further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the [recipient] agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to</p>		

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>the [recipient] under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such [recipient]; and refer the case to the Department of Justice for appropriate legal proceedings.</p>		
<p>State Provision Applies at any amount and/or >\$2,000 for CDBG/Braided Funds</p>	<p>Texas Prevailing Wage requirements applies only to the construction of a <u>public work</u>, including a building, highway, road, excavation, and repair work or other project development or improvement, paid for in whole or in part from public funds, without regard to whether the work is done under public supervision or direction. (G.V. 2258)</p> <hr/> <p>Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$10,000,00 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (<u>29 CFR Part 5</u>, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (<u>40 U.S.C. 3145</u>), as supplemented by Department of Labor regulations (<u>29 CFR Part 3</u>, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.</p>	<p>2 CFR 200 APPENDIX II (D) And TX G.V. 2258 Prevailing Wage Rates</p>	<p>Contractor RFP/IFB Subrecipients</p>
<p>None</p>	<p>The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.</p>	<p>2 CFR 200.112</p>	<p>Contractor RFP/IFB Contractor RFQ Subrecipients EC 6.1 Awardees</p>

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
None	<p>The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in appendix XII to this part are required to report certain civil, criminal, or administrative proceedings to SAM (currently FAPIIS). Failure to make required disclosures can result in any of the remedies described in <u>§ 200.339</u>. (See also <u>2 CFR part 180</u>, <u>31 U.S.C. 3321</u>, and <u>41 U.S.C. 2313</u>.)</p>	2. CFR 200.113	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees
None	<p>Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, <u>2 CFR part 180</u>. The regulations in <u>2 CFR part 180</u> restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.</p>	2 CFR 200.214	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees
Over \$50,000	<p>Federal awarding agencies and recipients are subject to the regulations implementing Never Contract with the Enemy in <u>2 CFR part 183</u>. The regulations in <u>2 CFR part 183</u> affect covered contracts, grants and cooperative agreements that are expected to exceed \$50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities.</p>	2 CFR 200.215	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees
None	<p>(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:</p> <ul style="list-style-type: none"> (1) Procure or obtain; (2) Extend or renew a contract to procure or obtain; or (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in <u>Public Law 115-232</u>, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). 	2 CFR 200.216	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees

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	<p>(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).</p> <p>(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.</p> <p>(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.</p> <p>(b) In implementing the prohibition under <u>Public Law 115-232</u>, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.</p> <p>(c) See <u>Public Law 115-232</u>, section 889 for additional information.</p> <p>(d) See also <u>§ 200.471</u>.</p>		
None	<p>Contracting with HUB, small and minority businesses, women's business enterprises, and labor surplus area firms.</p> <p>(a) The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.</p> <p>(b) Affirmative steps must include:</p> <ol style="list-style-type: none"> (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists; (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources; (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises; 	2 CFR 200.321	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p>

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>(4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;</p> <p>(5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and</p> <p>(6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (b)(1) through (5) of this section.</p>		
None	<p>Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. All records related to ARPA shall be maintained for five (5) years per the ARPA terms, conditions, and regulations. The only exceptions are the following:</p> <p>(a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. All records related to ARPA shall be maintained for five (5) years per the ARPA terms, conditions, and regulations.</p> <p>(b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.</p> <p>(c) Records for real property and equipment acquired with Federal funds must be retained for three (3) years after final disposition. All records related to ARPA shall be maintained for five (5) years per the ARPA terms and conditions and regulations.</p> <p>(d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity All records related to ARPA shall be maintained for five (5) years per the ARPA terms and conditions and regulations. All records related to ARPA shall be maintained for five (5) years per the ARPA terms, conditions, and regulations.</p> <p>(e) Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from</p>	2 CFR 200.334	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p> <p>Vendors</p> <p>EC 6.1 Awardees</p>

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
	<p>the end of the non-Federal entity's fiscal year in which the program income is earned.</p> <p>(f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).</p> <p>(1) <i>If submitted for negotiation.</i> If the proposal, plan, or other computation is required to be submitted to the Federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission. All records related to ARPA shall be maintained for five (5) years per the ARPA terms, conditions, and regulations.</p> <p>(2) <i>If not submitted for negotiation.</i> If the proposal, plan, or other computation is not required to be submitted to the Federal government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation. All records related to ARPA shall be maintained for five (5) years per the ARPA terms, conditions, and regulations.</p>		
None	<p>The Federal awarding agency and the non-Federal entity should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine-readable formats rather than in closed formats or on paper in accordance with applicable legislative requirements. A machine-readable format is a format in a standard computer language (not English text) that can be read automatically by a web browser or computer system. The Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the non-Federal entity upon request. If paper copies are submitted, the Federal awarding agency or pass-through entity must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.</p>	2 CFR 200.336	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p> <p>EC 6.1 Awardees</p>
Other References			

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
None	<p>CONTRACTS WITH COMPANIES ENGAGED IN BUSINESS WITH IRAN, SUDAN, OR FOREIGN TERRORIST ORGANIZATION PROHIBITED. A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or <u>2252.153</u>. The term "foreign terrorist organization" in this paragraph has the meaning assigned to such a term in Section 2252.151(2) of the Texas Government Code.</p>	Texas Government Code 2252.152	Contractor RFP/IFB Contractor RFQ Subrecipients EC 6.1 Awardees
>\$100,000	<p>PROVISION REQUIRED IN CONTRACT.</p> <p>(a) This section applies only to a contract that:</p> <ul style="list-style-type: none"> (1) is between a governmental entity and a company with ten (10) or more full-time employees; and (2) has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the governmental entity. <p>(b) A governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:</p> <ul style="list-style-type: none"> (1) does not boycott Israel; and (2) will not boycott Israel during the term of the contract. 	Texas Government Code 2271	Contractor RFP/IFB Contractor RFQ Subrecipients Vendors EC 6.1 Awardees
	Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.	42 U.S.C. 6201	Contractor RFP/IFB Subrecipients
	The Firm agrees that no otherwise qualified individual with disabilities shall, solely by reason of his/her disability, be denied the benefits of, or be subjected to discrimination, including discrimination in employment, under any program or activity receiving federal financial assistance.	Section 504 of the Rehabilitation Act of 1973, as amended.	Subrecipients

EXHIBIT C - Insert Certificate of Insurance

(Supplied by Awarded Proposal Responder/Bidder i.e. Vendor)



BATJE-2

OP ID: SJ

CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
05/23/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Perry Hunter Hall, Inc. P.O. Box 1400 Abilene, TX 79604 Ronny Jaye Bryant	CONTACT: Sherée Crow, CIC NAME: Sherée Crow PHONE (A/C, No, Ext): 325-673-6414 FAX (A/C, No): 325-673-4413 E-MAIL: crowsher@perryhunterhall.com ADDRESS:
INSURER(S) AFFORDING COVERAGE	
INSURER A: Charter Oak Fire Insurance Co	NAIC # 25615
INSURER B: The Phoenix Insurance Company	25623
INSURER C: Travelers Property Casualty Co	25674
INSURER D: Texas Mutual Insurance Company	22945
INSURER E:	
INSURER F:	

INSURED
 Batjer & Associates, LLC
 2825 Pine Street
 Abilene, TX 79601
COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC OTHER:			CO6K881949	03/01/2023	03/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea. occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADY INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			BA8L581876	03/01/2023	03/01/2024	COMBINED SINGLE LIMIT (Ea. accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. <input checked="" type="checkbox"/> RETENTION \$ 10,000			CUP6K885162	03/01/2023	03/01/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N/A	0001113796	03/01/2023	03/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

See Pg 2

email: becky.mauldin@fishercounty.org

CERTIFICATE HOLDER**CANCELLATION**

FISHERC Fisher County c/o Fisher County Judge c/o Fisher County Auditor P.O. Box 360 Roby, TX 79543	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Ronny J. Bryant</i>
---	---

NOTEPADINSURED'S NAME **Batjer & Associates, LLC****BATJE-2**
OP ID: SJPAGE 2
Date **05/23/2023**

PARTIAL TERMS - NOT INTENDED TO REPRESENT COMPLETE TERMS.
SUBJECT TO COMPLETE POLICY TERMS AND CARRIER FORMS:

GENERAL LIABILITY INCLS:

#CGD604-Blanket Additional Insured-Automatic Status If Required By Written Contract (Contractors) - any person or organization agreed in a written contract;

#CGT100-Primary And Non-Contributory Insurance If Required By Written Contract - if specifically agreed in a written contract or agreement;

#CGD604-Blanket Additional Insured-Automatic Status If Required By Written Contract (Contractors)-Completed Operations CG2037;

#CGD316-Contractors XTEND Endorsement - Blanket Waiver of Subrogation Transfer of Rights Of Recovery Against Others To Us - any person or organization agreed in a contract or agreement;

#CGD211-Designated Project(s) General Aggregate Limit - Each "Project" for which you have agreed in a written contract --- ;

#ILT405-Designated Entity Notice of Cancellation Provided By Us (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

AUTO LIABILITY INCLS:

#CAT353-Business Auto Extension Endorsement - Blanket Additional Insured - any person or organization required by written contract;

#CAT353-Business Auto Extension Endorsement - Blanket Waiver Of Subrogation - any person or organization required by written contract;

#ILT405-Designated Entity Notice of Cancellation Provided By Us (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

WORKERS COMPENSATION INCLS:

#WC420601-Texas Notice of Material Change Endorsement (30 days) if certificate holder is listed with carrier;

#WC420304B-Texas Waiver Of Our Right To Recover From Others Endorsement - Blanket Waiver - Any person or organization for whom the Named Insured has agreed by written contract to furnish this waiver;

#TM-LRC-2008-Limited Reimbursement For Texas Employees Injured In Other Jurisdictions

UMBRELLA LIABILITY INCLS:

#EU0001-re "Who Is An Insured" - any person or organization under any policy of the underlying insurance --- agreed in a written contract executed prior to a loss;

#EU0001-Waiver Or Transfer Of Rights Of Recovery Against Others To Us - if Insured has agreed in a contract or agreement;

#ILT405-Notice of Cancellation Provided By Us - (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

EXHIBIT D - Insert System for Award Management (SAM) Record Search for company name and company principal

(Supplied by Awarded Proposal Responder/Bidder i.e. Vendor)



BATJER SERVICE, LLC

Unique Entity ID HP5XU38WM3S9	CAGE / NCAGE 4T3N7	Purpose of Registration All Awards
Registration Status Active Registration	Expiration Date Apr 26, 2024	
Physical Address 2825 Pine ST Abilene, Texas 79601-1535 United States	Mailing Address 2825 Pine ST Abilene, Texas 79601-1535 United States	

Entity Information

Doing Business as BATJER SERVICE LLC	Division Name (blank)	Division Number (blank)
Congressional District Texas 19	State / Country of Incorporation Texas / United States	URL (blank)

Registration Dates

Activation Date May 2, 2023	Submission Date Apr 27, 2023	Initial Registration Date Jul 2, 2007
---------------------------------------	--	---

Entity Dates

Entity Start Date May 1, 2000	Fiscal Year End Close Date Dec 31
---	---

Immediate Owner

CAGE (blank)	Legal Business Name (blank)
------------------------	---------------------------------------

Highest Level Owner

CAGE (blank)	Legal Business Name (blank)
------------------------	---------------------------------------

Executive Compensation

In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) receive both of the following: 1. 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements and 2. \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

No

Does the public have access to information about the compensation of the senior executives in your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Not Selected

Proceedings Questions

Is your business or organization, as represented by the Unique Entity ID on this entity registration, responding to a Federal procurement opportunity that contains the provision at FAR 52.209-7, subject to the clause in FAR 52.209-9 in a current Federal contract, or applying for a Federal grant opportunity which contains the award term and condition described in 2 C.F.R. 200 Appendix XII?

No

Does your business or organization, as represented by the Unique Entity ID on this specific SAM record, have current active Federal contracts and/or grants with total value (including any exercised/unexercised options) greater than \$10,000,000?

Not Selected

Within the last five years, had the business or organization (represented by the Unique Entity ID on this specific SAM record) and/or any of its principals, in connection with the award to or performance by the business or organization of a Federal contract or grant, been the subject of a Federal or State (1) criminal proceeding resulting in a conviction or other acknowledgment of fault; (2) civil proceeding resulting in a finding of fault with a monetary fine, penalty, reimbursement, restitution, and/or damages greater than \$5,000, or other acknowledgment of fault; and/or (3) administrative proceeding resulting in a finding of fault with either a monetary fine or penalty greater than \$5,000 or reimbursement, restitution, or damages greater than \$100,000, or other acknowledgment of fault?

Not Selected

Exclusion Summary

Active Exclusions Records?

No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

Yes

Entity Types

Business Types		
Entity Structure	Entity Type	Organization Factors
Partnership or Limited Liability Partnership	Business or Organization	Limited Liability Company
Profit Structure		
For Profit Organization		

Socio-Economic Types

Check the registrant's Reqs & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Payment Information

Accepts Credit Card Payments	Debt Subject To Offset
Yes	No

EFT Indicator	CAGE Code
0000	4T3N7

Electronic Funds Transfer

Account Type	Routing Number	Lock Box Number
Checking	*****1122	(blank)
Financial Institution	Account Number	
FIRST FINANCIAL BANK	*****541301	

Automated Clearing House

Phone (U.S.)	Email	Phone (non-U.S.)
3256727200	(blank)	(blank)
Fax		
3256727201		

Remittance Address

BATJER SERVICE
 2825 Pine
 Abilene, Texas 79601
 United States

Taxpayer Information

EIN	Type of Tax	Taxpayer Name
*****7772	Applicable Federal Tax	BATJER SERVICE LLC
Tax Year (Most Recent Tax Year)	Name/Title of Individual Executing Consent	TIN Consent Date
2021	President	Apr 27, 2023
Address	Signature	
2825 Pine ST	MARK SUTPHEN	
Abilene, Texas 79601		

Points of Contact

Accounts Receivable POC

♀
April Powers
 april@batjer.com
 3256732556

Electronic Business

Ⓡ
JOHN LOMAX
johnlomax@batjer.com
3256732556

2825 Pine Street
Abilene, Texas 79601
United States

PAT RAMSEY
pramsey@batjer.com
3256732556

2825 Pine
Abilene, Texas 79601
United States

Government Business

Ⓡ
JOHN LOMAX
johnlomax@batjer.com
3256732556

2825 Pine Street
Abilene, Texas 79601
United States

PAT RAMSEY
pramsey@batjer.com
3256732556

2825 Pine
Abilene, Texas 79601
United States

Service Classification

NAICS Codes

Primary	NAICS Codes	NAICS Title
Yes	238220	Plumbing, Heating, And Air-Conditioning Contractors

Product and Service Codes

PSC	PSC Name
L043	Technical Representative- Pumps And Compressors

Size Metrics

IGT Size Metrics

Annual Revenue (from all IGTs)
(blank)

Worldwide

Annual Receipts (in accordance with 13 CFR 121)	Number of Employees (in accordance with 13 CFR 121)
\$6,000,000.00	23

Location

Annual Receipts (in accordance with 13 CFR 121)	Number of Employees (in accordance with 13 CFR 121)
\$6,000,000.00	23

Industry-Specific

Barrels Capacity	Megawatt Hours	Total Assets
(blank)	(blank)	(blank)

Electronic Data Interchange (EDI) Information

This entity did not enter the EDI information

Disaster Response

This entity does not appear in the disaster response registry.

EXHIBIT E - Conflict of Interest Questionnaire – Form CIQ

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	OFFICE USE ONLY Date Received:	
<p>1 Name of vendor who has a business relationship with local governmental entity.</p> <p style="font-size: 1.2em; margin-left: 20px;"><i>Batzler Service, LLC.</i></p>		
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center; margin-left: 100px;"><i>N/A</i></p> <p style="text-align: center; margin-left: 100px;">Name of Officer</p>		
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="text-align: center; font-size: 1.5em; margin-left: 50px;"><i>N/A</i></p> <p>A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>		
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>		
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(b-1).</p>		
<p>7</p> <p style="margin-left: 20px;"> _____ Signature of vendor doing business with the governmental entity </p> <p style="text-align: right; margin-right: 20px;"> <i>5/30/2023</i> Date </p>		

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/hm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

...
(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;

or

(ii) the local governmental entity is considering entering into a contract with the vendor.

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

EXHIBIT F - Certification Regarding Lobbying

(To be submitted with each bid or offer exceeding \$100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

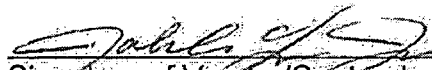
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(c) The undersigned shall require that the language paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995).

The Vendor/Contractor, Batjer Service, LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Vendor/Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.



Signature of Vendor/Contractor's Authorized Official

John A. Lomas, Jr.

Printed Name and Title of Vendor/Contractor's Authorized Official

5/30/2023

Date

EXHIBIT G - Disclosure of Lobbying Activities

Instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503

Approved by OMB
0348-0046

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance <p style="text-align: right; font-size: 2em; font-family: cursive;">N/A</p>	Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change
Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if Known: Congressional District, if known:	If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
Federal Action Number, if known:	9. Award Amount, if known: \$ _____	
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: <u><i>John A. Lomax, Jr.</i></u> Print Name: <u>John A. Lomax, Jr.</u> Title: <u>Sales</u> Telephone No.: <u>325-683-2556</u> Date: <u>5/24/2023</u>	
Federal Use Only	Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)	

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY
 CERTIFICATION OF FILING**

Certificate Number:
 2023-1027636

Date Filed:
 05/30/2023

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Batjer Service, LLC.
 Abilene, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

County of Fisher

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

HVAC Replacement
 Replace courthouse HVAC systems

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____

My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20____.
 (month) (year)

 Signature of authorized agent of contracting business entity
 (Declarant)

EXHIBIT I - Other Locally Required Forms

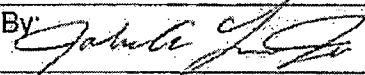
(Insert any other locally required forms)

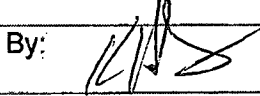
16. Signatures

County and Vendor/Contractor have executed and delivered this Agreement to be effective as of the Effective Date above.

Batjer Service, LLC

County of Fisher

By: 
Printed Name: John A. Lomas, Jr.
Title: Sales

By: 
Printed Name: Ken Host
Title: County Judge

CR 347
Biscain
Flowline
Bore

STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 18 day of April, ~~2022~~ 2023, the undersigned Caliper Energy Services LLC, hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.

XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the 18 day of April, ~~2022~~ 2023

Caliper Energy Services LLC
Company (Applicant)

By: [Signature] Lena Barrett

Title: Vice President

Address: 3801 23rd St
Snyder TX 79549

Phone: 1-325-574-8084

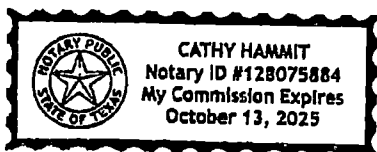
CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

BEFORE ME, the undersigned authority, on this day personally appeared Lance Barrett known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Caliper Energy Services LLC, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 18 day of April, ~~2022~~ 2023.



Cathy Hammit
Notary Public in and for Scurry
County, Texas

Commission expire: October 13, 2025

ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION

The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the 18 day of April, ~~2022~~ 2023
8 Mo

[Handwritten Signature]

Ken Holt
Fisher County Judge

ATTEST:

[Handwritten Signature]
Fisher County Clerk and
Clerk of the Commissioners' Court



[Seal]

Date: 4-18-2023

Company: Cleanfork

Pipeline: oil

Job # Name: Biscain Flowline Bore

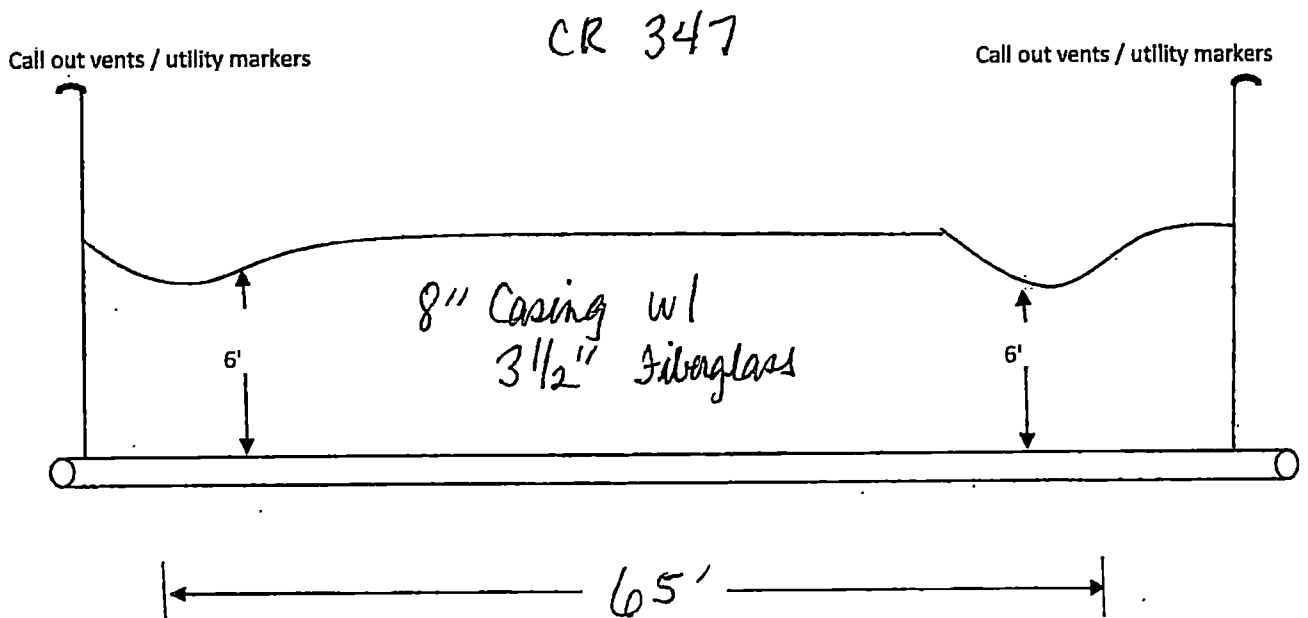
Footage: 65'

Diameter: 8" Casing w/
3 1/2" Fiberglass

Location: CR 347

Begin GPS: 32.788422, -100.629233

End GPS: 32.788392, -100.629439

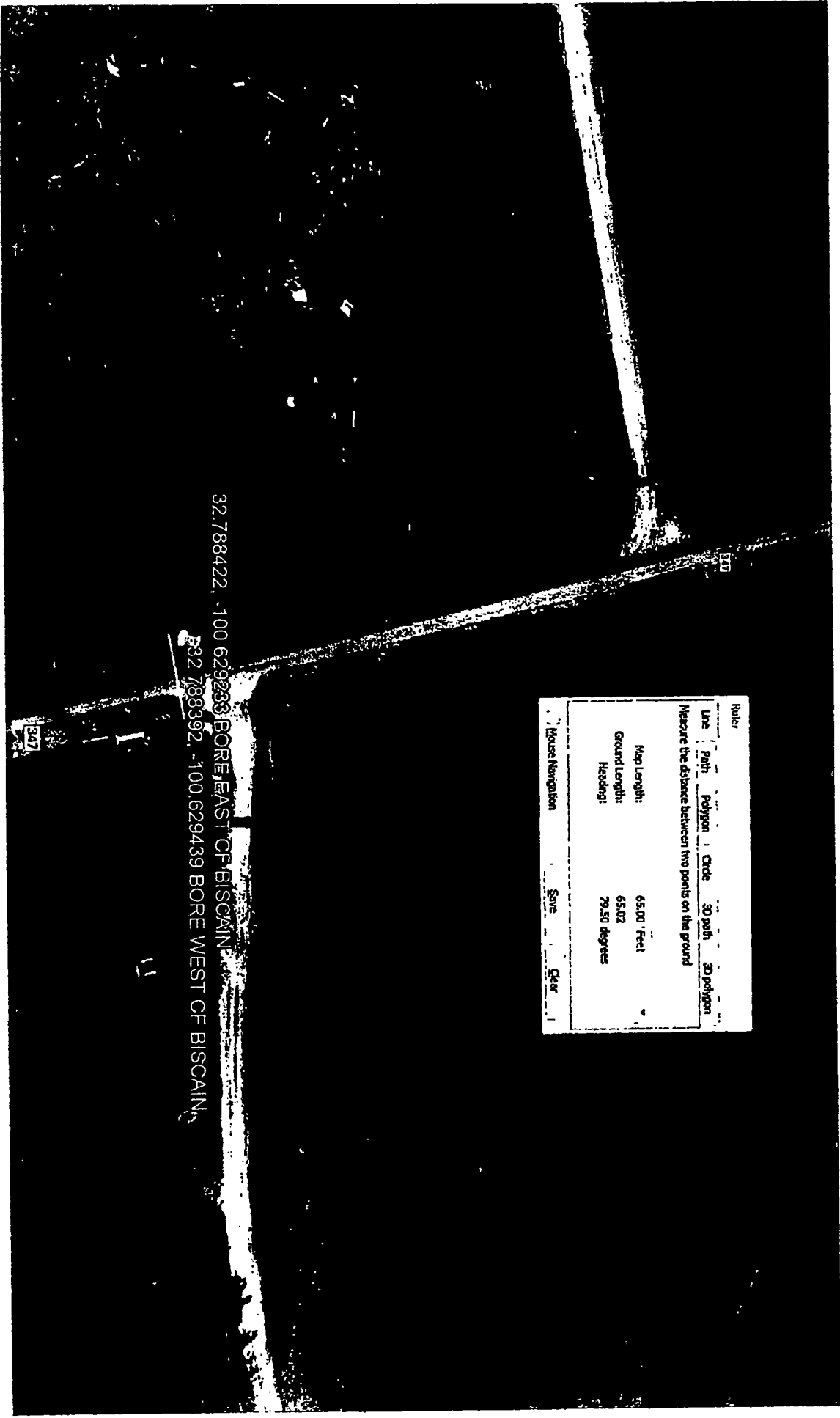


Start Station# _____

End Station# _____

Foreman: _____

Inspector: _____



32.788422, -100.629233 BORE/EAST OF BISCAIN
32.788392, -100.629439 BORE WEST OF BISCAIN

Ruler

Line Path Polygon Circle 3D path 3D polygon

Measure the distance between two points on the ground

Map Length:	65.00 Feet
Ground Length:	65.02
Bearing:	79.50 degrees

Mouse Navigation Save Clear

347

347

11



CALLIPER ENERGY SERVICES LLC
P.O. BOX 277
SMYDER, TX 79550

TITAN BANK
MINERAL WELLS, TEXAS
88-1076/4-119

11013

DATE: 4/20/2023

PAY TO THE ORDER OF FISHER COUNTY

\$ 2,625.00

Two Thousand Six Hundred Twenty-Five and 00/100 DOLLARS

FISHER COUNTY
ATTN: KEN HOLT
P.O. BOX 306
ROBY, TX 79543

AUTHORIZED SIGNATURE

⑈011013⑈ ⑆11910752⑆ ⑈1188950⑈

CALLIPER ENERGY SERVICES LLC
FISHER COUNTY

11013

CR 347 BISCAIN PERMIT \$1,000 W/ 65FT X \$25 = 4/20/2023

2,625.00

TITAN - OPERATING CALLIPER-Clearfork Bore Permits

2,625.00

FISHER COUNTY, TEXAS

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S
REPORT

YEAR ENDED

SEPTEMBER 30, 2022



Roberts & McGee CPA

FISHER COUNTY, TEXAS
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ROBERTS & MCGEE, CPA

104 PINE STREET, SUITE 710
ABILENE, TEXAS 79601
(325) 701-9502

Becky Roberts, CPA
becky.roberts@rm-cpa.net
Cell: 325-665-5239

Stacey McGee, CPA
stacey.mcgee@rm-cpa.net
Cell: 325-201-7244

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the **Fisher County, Texas** (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statement, 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 September 30, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement 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 the financial statement 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.

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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for the 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 judgement, 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 our audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information 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 combining 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Roberts + McGee, CPA
Roberts & McGee, CPA

Abilene, Texas
May 4, 2023

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2022

As management of Fisher County, we offer readers of Fisher County's financial statements this narrative overview and analysis of the financial activities of Fisher County for the fiscal year ended September 30, 2022.

Financial Highlights

Government-Wide Financial Statements

- The assets of Fisher County exceeded its liabilities at the close of the most recent fiscal year by \$8,183,516 (net position). Of this amount, \$4,266,607 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. \$915,259 of the County's equity is restricted for debt service and special revenue funds, and \$3,001,650 is invested in capital assets, net of related debt.
- The County's total debt and leases outstanding at September 30, 2022 is \$5,180,640.
- The total net position (*equity*) of the County increased by \$1,338,508 from operations during the 2022 fiscal year.

Fund Financial Statements

- As of the close of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$4,993,789. Approximately 71% of the total fund balance amount, \$3,540,230, is unassigned and available for spending at the government's discretion.
- The fund balance in the general fund reflects an increase of \$522,631 from the prior year.
- At the end of the current fiscal year, restricted fund balance for debt service, and special revenue funds was \$915,259 which is an increase of \$105,996 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Fisher County's basic financial statements. Fisher County's basic financial statements comprise 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.

Government-Wide Financial Statements

The statement of net position presents information on all of Fisher County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Fisher County is improving or deteriorating.

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

The government-wide financial statements reflect functions of Fisher County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of Fisher County include general administration, judicial, legal, financial administration, public facilities, public safety, health and welfare, conservation, other supported services, and road and bridge. The government-wide financial statements can be found on pages 10-11 of this report.

FISHER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

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. Fisher 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 Fisher County can be divided into two categories: governmental funds and fiduciary funds.

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

Because the focus on 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 fund balance sheet and the governmental fund statement of revenues, expenditure, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fisher County has three governmental fund types which are the general fund, special revenue funds and debt service 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, the road and bridge fund, ARPA fund and the debt service fund, which are considered to be major funds. Data from the other non-major governmental funds are combined into the aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 12-16 of this report.

Fisher County adopts an annual budget for its general fund, road and bridge fund, debt service fund, and various other special revenue funds. A budgetary comparison statement has been provided for the general fund, the road and bridge fund, and the ARPA fund on pages 36-38.

Fiduciary funds. Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for other governmental units. The County's fiduciary funds are all reported as Agency Funds. Agency funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's basic programs. The basic agency fund financial statement can be found on page 16, and the schedule of changes in the agency assets and liabilities can be found on page 63 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-35 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining statements can be found on pages 43-62 of this report.

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

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 Fisher County, assets exceeded liabilities by \$8,183,516 at the close of the most recent fiscal year.

Fisher County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is outstanding of \$3,001,650. Fisher County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Fisher 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.

Fisher County's Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 5,802,981	\$ 5,136,768
Capital assets and noncurrent assets	9,206,043	8,027,573
Deferred outflows of resources	362,699	570,144
Total Assets and Deferred outflows of resources	15,371,723	13,734,485
Current liabilities	683,445	591,644
Long-term liabilities	4,960,906	5,424,581
Deferred inflows of resources	1,543,856	871,355
Total Liabilities and deferred inflows of resources	7,188,207	6,887,580
Net investment in capital assets	3,001,650	2,394,459
Restricted	915,259	809,263
Unrestricted	4,266,607	3,643,183
Total net position	\$ 8,183,516	\$ 6,846,905

The government's net position increased by \$1,338,508 from operations during the current fiscal year.

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Fisher County's Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 657,523	\$ 611,892
Operating Grants and Contributions	234,170	433,926
Capital Grants and Contributions	527,657	
General Revenues		
Property and Other Taxes	4,614,056	4,622,656
Investment Income	33,224	8,007
Gain (loss) on disposal of assets	22,000	77,238
Miscellaneous Income	208,096	161,459
Total Revenues	<u>6,296,726</u>	<u>5,915,178</u>
Expenses		
General administration	521,955	635,650
Judicial	585,042	585,876
Legal	214,265	144,812
Financial administration	380,108	355,019
Public facilities	104,390	49,256
Public safety	1,404,841	1,342,985
Health and welfare	176,095	130,491
Economic opportunity	38,923	36,501
Other supported services	105,073	112,938
Highway & street	1,287,008	1,262,190
Interest on long-term debt	140,518	96,416
Total expenditures	<u>4,958,218</u>	<u>4,752,134</u>
Increase in Net Position	1,338,508	1,163,044
Net Position - Beginning of Year, restated	<u>6,845,008</u>	<u>5,681,964</u>
Net Position - End of Year	<u>\$ 8,183,516</u>	<u>\$ 6,845,008</u>

FINANCIAL ANALYSIS OF THE GOVERNMENTS FUNDS

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

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

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

As of the end of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$4,993,789. Approximately 71 percent of this total amount, \$3,540,231 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is assigned, committed or restricted for capital improvements, special revenue and debt service purposes to indicate that it is not available for new spending because it has already been committed.

The general fund is the chief operating fund of the County. \$3,876,022 of the general fund's fund balance is unassigned. The unassigned fund balance represents 78% of the total general fund expenditures or approximately 13 months of operating equity.

Fund Budgetary Highlights

The original budget for the General Fund reflected a budgeted surplus of \$68,874. Budget amendments were approved by the Commissioners and the adjusted budget reflected a budgeted surplus of \$103. The actual expenditures were \$377,654 less than the final budgeted amounts, and actual revenues were \$150,515 more than was budgeted. This resulted in a favorable budget variance of \$522,528 before other financing sources and uses.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Fisher County's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$8,182,290 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

**Fisher County's Capital Assets
(net of depreciation)**

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 79,868	\$ 79,868
Buildings and improvements	6,111,997	6,277,540
Machinery and equipment	1,458,981	1,646,681
Infrastructure	490,774	23,484
Intangible Right of Use Asset	40,670	53,604
	<u>\$ 8,182,290</u>	<u>\$ 8,081,177</u>

Current year additions to capital outlays amounted to \$665,377 and \$80,000 of capital assets were disposed of. Depreciation and amortization expense was \$556,264 and \$381,616 for the years ended September 30, 2022 and 2021, respectively.

FISHER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Debt Administration

The County has long term debt in the form of general obligation bonds, notes payable, and right of use liabilities (leases) within the governmental activities. As of September 30, 2022, the County had long term debt as follows:

Governmental Activities:	
General obligation bonds	\$ 4,680,000
Notes payable	381,777
Lease Liabilities	42,911

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The county adopted a 2022 property tax rate effective for its 2023 fiscal year of 0.648338 per \$100 property valuation. This is compared to the 2021 property tax rate of 0.731907 per \$100 property valuation.
- The County's 2023 fiscal year general fund budget proposed budgeted revenue of \$3,661,802 and budgeted expenses of \$3,385,690. Budgeted revenues are \$270,292 higher than the fiscal year 2022 adjusted budget, and the budgeted expense are \$5,717 less than the adjusted budgeted expenses for fiscal year 2022.

Requests for Information

This financial report is designed to provide a general overview of Fisher County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fisher County Auditor, PO Box 126 Roby, Texas 79543; (325) 776-3255.

FISHER COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	<u>Primary Government</u>
	<u>Governmental</u>
	<u>Activities</u>
ASSETS:	
Current:	
Cash and cash equivalents	\$ 4,647,898
Investments	1,042,266
Receivables:	
Property tax, net	109,792
Grants	3,025
Total Current assets	5,802,981
Non-current assets:	
Capital assets net of accumulated depreciation	8,182,290
Net pension asset	1,023,753
Total noncurrent assets	9,206,043
TOTAL ASSETS	15,009,024
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows - pension and OPEB	362,699
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,371,723
LIABILITIES:	
Current:	
Accounts payable	180,838
Due to state	12,399
Accrued interest payable	30,040
Long-term liabilities:	
Long term debt - due in less than one year	460,168
Long term debt - due in more than one year	4,720,472
OPEB Liability	240,434
TOTAL LIABILITIES	5,644,351
DEFERRED INFLOWS OF RESOURCES:	
Unearned grant revenue	506,166
Deferred inflows - pension and OPEB	1,037,690
TOTAL DEFERRED INFLOWS OF RESOURCES	1,543,856
NET POSITION:	
Net investment in capital assets	3,001,650
Restricted for debt service	203,583
Restricted for special revenue and capital improvements	711,676
Unrestricted	4,266,607
TOTAL NET POSITION	\$ 8,183,516

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Function/Program	Expenses	Program Revenues			Primary Government
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental activities:					
General administration	\$ 521,955	\$ 9,795	\$	\$ 237,767	\$ (274,393)
Judicial	585,042	291,372	56,125		(237,545)
Legal	214,265				(214,265)
Financial administration	380,108	10,423			(369,685)
Public facilities	104,390	7,413		289,890	192,913
Public safety	1,404,841	52,812	1,197		(1,350,832)
Health and welfare	176,095		62,051		(114,044)
Economic opportunity	38,923				(38,923)
Other supported services	105,073				(105,073)
Road and bridge	1,287,008	285,708	114,797		(886,503)
Interest on long-term debt	140,518				(140,518)
Total governmental activities	4,958,218	657,523	234,170	527,657	(3,538,868)
Total primary government	\$ 4,958,218	\$ 657,523	\$ 234,170	\$ 527,657	(3,538,868)
General revenues:					
Property taxes					4,614,056
Investment income					33,224
Gain on sale of assets					22,000
Miscellaneous income					208,096
Total general revenues					4,877,376
Change in net position					1,338,508
Net position - beginning of year, restated					6,845,008
Net position - end of year					\$ 8,183,516

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Road and Bridge Fund	Debt Service Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash investments	\$ 2,772,982	\$ 741,116	\$ 337,185	\$ 519,753	\$ 276,862	\$ 4,647,898
Investments	1,042,266					1,042,266
Receivables:						
Taxes Receivable	102,558	12,699	26,754			142,011
Intergovernmental grants					3,025	3,025
Allowance for Uncollectible Taxes	(23,268)	(2,881)	(6,070)			(32,219)
Due from Other Funds	133,602					133,602
TOTAL ASSETS	\$ 4,028,140	\$ 750,934	\$ 357,869	\$ 519,753	\$ 279,887	\$ 5,936,583
LIABILITIES						
Accounts payable and accrued expenses	\$ 72,828	\$ 49,901	\$ 133,602	\$ 13,587	\$ 44,522	\$ 180,838
Due to Other Funds						133,602
Due to Others					12,399	12,399
TOTAL LIABILITIES	72,828	49,901	133,602	13,587	56,921	326,839
DEFERRED INFLOWS OF RESOURCES						
Unearned grant revenue	79,290	9,815	20,684	506,166		506,166
Deferred revenue - property taxes						109,789
TOTAL DEFERRED INFLOWS	79,290	9,815	20,684	506,166		615,955
FUND BLANCE						
Committed fund balance					428,598	428,598
Assigned fund balance					109,701	109,701
Restricted for debt service			203,583		20,458	203,583
Restricted for special revenue and capital improvements		691,218			(335,791)	711,676
Unassigned	3,876,022					3,540,231
TOTAL FUND BALANCE	3,876,022	691,218	203,583		222,966	4,993,789
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,028,140	\$ 750,934	\$ 357,869	\$ 519,753	\$ 279,887	\$ 5,936,583

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2022

Total Fund Balances - Governmental Funds \$ 4,993,789

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental funds balance sheet. The net effect is an increase in net position. 8,182,290

Other long-term assets are not available to pay for current-period expenditures, therefore, are deferred in the governmental funds. Deferred revenue is recognized in the government-wide financial statements. This results in an increase in net position. 109,789

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. The net effect is a decrease in net position. (5,210,680)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the OPEB liabilities of \$240,434 and a deferred outflow of resources of \$40,034 and deferred inflows of resources of \$9,124. The net effect is a decrease to net position. (209,524)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the net pension asset of \$1,023,753, a deferred outflow of resources of \$322,665, and a deferred inflow of resources of \$1,028,566. The net effect is to increase net position. 317,852

Net Position of Governmental Activities \$ 8,183,516

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Road and Bridge Fund	Debt Service Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Property taxes	\$ 3,188,434	\$ 961,950	\$ 462,613	\$	\$	\$ 4,612,997
Licenses and permits		285,703			58,783	344,486
Fees and charges for services	198,555				114,478	313,033
Intergovernmental	56,125			237,767	467,939	761,831
Investment earnings	29,840		3,002		382	33,224
Contribution and Donations					12,633	12,633
Other miscellaneous	69,071	82,877			43,515	195,463
Total Revenues	3,542,025	1,330,530	465,615	237,767	697,730	6,273,667
EXPENDITURES:						
Current:						
General administration	446,322			24,056		470,378
Judicial	492,744				116,673	609,417
Legal	141,759				86,824	228,583
Financial administration	401,768				36,659	401,768
Public safety	1,277,594				84,608	1,314,253
Public facilities		983,528			100,775	1,084,303
Highway & street	15,033				169,393	184,426
Health and welfare	40,076				40,076	80,152
Economic opportunity	112,036					112,036
Other supported services	18,633	175,215	462,769			656,617
Debt service	67,788	114,505		213,711	269,373	665,377
Capital outlay		1,273,248	462,769	237,767	864,305	2,838,139
Total Expenditures	3,013,753	1,273,248	462,769	237,767	864,305	5,851,842
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	528,272	57,282	2,846		(166,575)	421,825
OTHER FINANCING SOURCES (USES):						
Proceeds from financing agreements	3,782	44,505				48,287
Proceeds from sale of property		30,000				30,000
Transfers in					28,723	28,723
Transfer out	(9,423)				(19,300)	(28,723)
Total Other Financing Sources (Uses)	(5,641)	74,505			9,423	78,287
CHANGE IN FUND BALANCE	522,631	131,787	2,846		(157,152)	500,112
FUND BALANCE - BEGINNING OF YEAR	3,353,391	559,431	200,737		380,118	4,493,677
FUND BALANCE - END OF YEAR	\$ 3,876,022	\$ 691,218	\$ 203,583	\$	\$ 222,966	\$ 4,993,789

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net Change in Fund Balances - Governmental Funds	\$	500,112
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Amounts reported for governmental activities in the statement of net position are different because:

Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlays net of disposals is to increase net position.		665,377
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Depreciation and amortization expense is not reflected in the governmental funds, but is recorded in the government-wide financial statements as an expense and an increase to accumulated depreciation and amortization. The net effect of current year depreciation and		(556,264)
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Proceeds from the sale of fixed assets are recorded in total on the governmental funds, but are reduced by the net book value of the assets disposed. This is a decrease to net position.		(8,000)
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Revenue from property taxes and court fines are recognized in the fund financial statements on the modified accrual basis, but are recognized on the accrual basis in the government-wide financial statements. The net effect is to increase net position.		1,059
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Current year payments on long-term debt are expenditures in the fund financial statements, but are shown as reductions of the debt in the government-wide financial statements. The net effect is to increase net position.		514,383
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Current year proceeds from issuance of debt is not shown as revenue in the government-wide financial statements. The net effect is to decrease net position.		(48,287)
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The County's share of the unrecognized deferred inflows and outflows for the pension liability and the OPEB liability as of the measurement date must be amortized and the County's proportionate share of the pension expense and postemployment benefits must be recognized. The net effect is an decrease in net position		<u>270,128</u>
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Change in Net Position of Governmental Activities	\$	<u><u>1,338,508</u></u>
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The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

BALANCE SHEET
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

ASSETS	<u>Agency Funds</u>
Cash and cash investments	\$ <u>266,703</u>
TOTAL ASSETS	\$ <u><u>266,703</u></u>
LIABILITIES	
Intergovernmental payable	\$ 257,508
Due to others	<u>9,195</u>
TOTAL LIABILITIES	\$ <u><u>266,703</u></u>

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Fisher County, Texas (the County) is a public corporation and political subdivision organized and existing under the Constitution and laws of the State of Texas. It was established in 1886. The County is located in West Texas and comprises a land area of 901 square miles. The county is governed by an elected Commissioners Court composed of the County Judge and four County Commissioners. It provides services involving public safety, health and social welfare, culture and recreation, conservation, and the construction, improvement, maintenance, and acquisition of roads, bridges, and rights-of-way, in addition to general administration.

The County prepares its basic financial statements in conformity with generally accepted accounting principles of the United States promulgated by the Governmental Accounting Standards Council and other authoritative sources identified in Statement on Auditing Standards No. 69 of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of the State of Texas uniform accounting requirements and the requirements of contracts and grants of agencies from which it receives funds.

The Commissioners Court (the Court) is elected by voters within Fisher County and has the authority to make decisions and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the County is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statements No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

Government-Wide and Fund Financial Statements

Government-wide financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

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

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 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. 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 Funds

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, fines, interest revenue, and revenue received from various governmental entities associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the state at year-end on behalf of the County also are recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Road and Bridge Fund - The Road and Bridge Fund is used to account for the resources for and the payments of expenses related to the repairs and maintenance of the County's roads and bridges.

ARPA Grant Fund - the ARPA Grant fund is used to account for grant funds received from the federal government issued as part of the American Rescue Plan Act.

Additionally, the government reports the following nonmajor governmental fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fiduciary Funds

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. Formal budgetary accounting is not required for fiduciary funds. Since by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues*. Likewise, general revenues include all taxes.

In the fund financial statements, governmental special revenue, capital improvements, and debt service funds report restrictions of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for specific purposes.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reported period. Actual results could differ from those estimates.

Budget Policies

The County follows these procedures in establishing budgetary data reflected in the financial statements: Public hearings are conducted at the Fisher County Courthouse to obtain taxpayer comments. Prior to October 1, the budget is legally enacted through adoption of an order by the Commissioners' Court. Budgets are adopted for the general fund, debt service fund, and most special revenue funds. All budget amendments are approved by the Commissioners' Court.

The budgeted amounts presented in these statements are as originally adopted and as amended by the Commissioners' Court during the year ended September 30, 2022. All appropriations lapse at year end.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Assets, Liabilities, and Net position or Equity

Deposits and Investments

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

Custodial credit risk: At September 30, 2022, the County was fully insured by federal depository insurance and pledged securities held by the County's agent bank.

Statutes authorize the County to invest in 1) obligations of the U.S. Treasury or the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) money market savings accounts, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) common trust funds. The County is required by Governmental Code Chapter 2256, Public Funds Investment Act (PFIA), to adopt, implement, and publicize an investment policy. That policy must address the following areas: 1) safety or principal and liquidity, 2) portfolio diversification, 3) allowable investments, 4) acceptable risk levels, 5) expected rates of return, 6) maximum allowable stated maturity of portfolio investments, 7) maximum average dollar weighted maturity allowed based on the stated maturity date for the portfolio, 8) investment staff quality and capabilities, and 9) bid solicitation preferences for certificates of deposit.

Interest rate risk: For short term liquidity investment requirements, the County utilizes money market accounts with its depository bank.

Credit Risk: State law and County policy limits investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. As of September 30, 2022, the County did not have any investments in public fund investment pools.

Concentration of credit risk: The County's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

As of September 30, 2022, Fisher County had the following investments:

	<u>Cost Basis</u>	<u>Fair Value</u>
Certificates of Deposit-Primary Government	\$ 1,042,266	\$ 1,042,266

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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).

Property taxes are levied on October 1 in conformity with Subtitle E, Texas Property Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1. Property taxes attach as an enforceable lien as of January 1 to secure the payment of all taxes, penalties, and interest ultimately imposed. The Fisher Central Appraisal District assesses the property taxes for the County and the Fisher County Tax Assessor Collector collects the property taxes for the County. The County is permitted by the Municipal Finance Law of the State to levy taxes up to \$1.20 per \$100 of appraised valuation for general services, permanent improvements, lateral road, and jury fund purposes other than the payment of principal established by the Attorney General of the State of Texas. The tax rate for the year ended September 30, 2022 was \$0.731907 per \$100 valuation.

All receivables are shown net of an allowance for uncollectibles.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. The County’s policy is to capitalize assets costing \$5,000 or more and having an estimated life of two years or more. All capital assets are valued at their historical cost or estimated historical cost if actual historical cost is not available.

Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments which materially extend the useful lives of the capital assets are capitalized. Depreciable capital assets are depreciated using the straight-line method over the asset’s estimated useful life as follows:

Buildings	40 years
Building Improvements	30 years
Infrastructure	40 years
Machinery and equipment	5-10 years
Vehicles	5-10 years

Deferred Outflows/Inflows of Resources

Government Wide Financial Statements

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources for the differences between projected and actual earnings for its pension plan and contributions made to the pension plan after the measurement date, but before the end of the fiscal year.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has deferred inflows of resources for the differences in actual and project earnings and changes in assumptions related to the valuation of the net pension liability.

Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources are reported in the governmental funds as unavailable revenues from tax revenue in the amount of \$109,789 and unearned grant funds of \$506,166.

Long-Term Debt

In the government-wide financial statements, long-term debt is reported as a liability in the governmental activities. The long-term debt of the County includes notes payable, general obligation bonds, and capital leases.

Compensated Absences

The County's maintains a vacation and personal time off policy for its full-time staff. The policy provides that full time employees earn 10 days vacation per year. Vacation benefits are lost at the end of the year if not taken, thus, no accumulation is allowed under the plan. Employees also earn personal time off of 12 days per year accumulated up to a maximum of 60 days. No unused personal time off benefits are paid upon termination of employment for any reason. As such, no liability is maintained for accumulated vacation or personal time off benefits.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County had no fund balance classified as nonspendable at September 30, 2022.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Federal or state funds are restricted for use only for a specific use.

The County's fund balance included \$691,218 restricted for road and bridge repairs, \$20,458 for special revenue projects, and \$203,583 for future debt service requirements.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County had committed funds of \$428,598 at year end.

Assigned – This classification includes amounts that are constrained by the County Commissioners' intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners or through the Commissioners delegating this responsibility to management through the budgetary process. The County had \$109,701 of funds classified as assigned at year end.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Subsequent Events

The County has evaluated subsequent events through May 4, 2023, the date the financial statements were available to be issued.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 2: CAPITAL ASSET ACTIVITY

The changes in capital assets for the year ended September 30, 2022 are as follows:

Capital Assets	Balance October 1, 2021	Additions	Retirements	Balance September 30, 2022
Land	\$ 79,868	\$		\$ 79,868
Buildings and improvements	8,264,740			8,264,740
Machinery and equipment	5,016,382	178,511	(80,000)	5,114,893
Infrastructure	245,323	483,084		728,407
Intangible right of use asset	78,851	3,782		82,633
Total capital assets	13,685,164	665,377	(80,000)	14,270,541
Less accumulated depreciation for:				
Buildings and improvements	1,987,200	165,543		2,152,743
Machinery and equipment	3,369,702	358,210	(72,000)	3,655,912
Infrastructure	221,838	15,795		237,633
Intangible right of use asset	25,247	16,716		41,963
Total accumulated depreciation	5,603,987	556,264	(72,000)	6,088,251
Governmental activities capital assets	\$ 8,081,177	\$ 109,113	\$ (8,000)	\$ 8,182,290

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General administration	\$ 64,632
Judicial	12,800
Public safety	190,406
Public facilities	19,782
Other supporting services	3,660
Road and bridge	264,984
	<u>\$ 556,264</u>

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 3: LONG-TERM DEBT

A summary of changes in notes payable at September 30, 2022 is as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
Bonds and Notes Payable				
General Obligation Bonds	\$ 5,005,000	\$	\$ (325,000)	\$ 4,680,000
Premium on Bond Issuance	82,283		(6,330)	75,953
Notes Payable	505,668	44,505	(168,396)	381,777
Total Long-Term Debt	\$ 5,592,951	\$ 44,505	\$ (499,726)	\$ 5,137,730

Current maturities of the outstanding long-term debt at September 30, 2022 are as follows:

Year	Principal	Interest	Total
2023	\$ 460,168	\$ 141,732	\$ 601,900
2024	468,756	130,544	599,300
2025	459,344	117,971	577,315
2026	378,509	105,308	483,817
2027	370,000	93,869	463,869
2028-2032	1,595,000	293,319	1,888,319
2033-2034	1,330,000	28,003	1,358,003
	\$ 5,061,777	\$ 910,746	\$ 5,972,523

Long-term notes and bonds payable are comprised of the following:

The General Obligation Bonds were issued February 17, 2015 in the amount of \$6,745,000. The bonds have an annual interest rate between 2.0% and 3.125%. The bonds are due in semi-annual interest and principal payments with the final payments on February 15, 2034. The balance at year end is \$4,680,000.

The County entered into a note payable agreement with First National Bank Rotan on November 9, 2018 in the amount of \$52,421 to purchase a John Deer Tractor. The note is due in annual installments of \$19,341 with an interest rate of 5.25%. The final interest and principal payment is due November 9, 2021. The principal balance at September 30, 2022 is zero.

A note payable for the purchase of equipment was entered into on June 19, 2017. The original amount of the note payable was \$202,510 and called for yearly payments of \$43,150. The final payment is due June 19, 2022 and the capital lease payable balance at year end was zero.

A note payable for the purchase of equipment was entered into on June 4, 2020. The original amount of the note payable was \$185,300 and called for yearly payments of \$39,453. The final payment is due June 4, 2025 and the balance at September 30, 2022 was \$111,919.

A note payable for the purchase of equipment was entered into on July 29, 2020. The original amount of the note payable was \$255,300 and called for yearly payments of \$54,298. The final payment is due June 29, 2025 and the balance at September 30, 2022 was \$154,139.

FISHER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 3: LONG-TERM DEBT

A note payable for the purchase of equipment was entered into on August 13, 2021. The original amount of the note payable was \$89,800 and called for yearly payments of \$18,998. The final payment is due October 14, 2025 and the balance at September 30, 2022 was \$71,212.

A note payable for the purchase of equipment was entered into on March 17, 2022. The original amount of the note payable was \$23,359 and called for yearly payments of \$18,998. The final payment is due March 17, 2024 and the balance at September 30, 2022 was \$44,505.

NOTE 4: LEASES

Long term lease obligations are as follows:

Description	Date	Payment Terms	Payment Amount	Imputed Interest Rate	Total Lease Liability	Balance at September 30, 2022
Konica Minolta Copier	3/1/2022	24 months	165.07	3.80%	\$ 3,782	\$ 2,868
Konica Minolta Copier (4)	11/11/2019	60 months	1,407.96	3.80%	75,522	38,621
Pitney Bowes Mail Machine	10/3/2019	60 months	186.81	3.80%	3,329	1,422
						42,911

The copiers were all leased for the various offices, beginning on various dates as stated above, each for a term of two to five years with no fixed interest rate. The County can purchase the equipment for the fair market value of the equipment at the lease termination date.

Annual requirements to amortize long-term obligations and related interest are as follows:

September 30	Principal	Interest
2023	\$ 17,899	\$ 1,590
2024	18,050	748
2025	6,962	79
	\$ 42,911	\$ 2,417

NOTE 5: RETIREMENT PLAN

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The Commissioners are responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of almost 800 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN – continued

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Fisher County can retire at age 60 and above with eight or more years of service, with 30 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 eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefits.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes; including automatic COLA's. Ad hoc post-employment benefit changes, including ad hoc COLA's, can be granted by the County Commissioners within certain guidelines.

Membership

The County membership in the TCDRS plan at December 31, 2021 consisted of the following:

Number of benefit recipients	46
Number of inactive employees entitled to but not yet receiving benefits	128
Number of active employees	68

Contributions

The County has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the county is actuarially determined annually. The employee contribution rate and the employer contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

The rate the County contributed for the months of the accounting year in 2021 and 2022 were 8.23%. The deposit rate payable by the employee members for the calendar year 2021 and 2022 is the rate of 7.00% as adopted by the governing body of the County. The total retirement contributions made by the County were \$156,718 for the fiscal year ended September 30, 2022.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN – continued

Actuarial Assumptions

The total pension liability at December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contributions rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age (level percent of pay)
Amortization Method:	Straight-line amortization over Expected Working Life
Asset Valuation Method	Smoothing period, 5 years
	Recognition method, Non-asymptotic
	Corridor, None
Inflation	2.50%
Salary Increases	4.9% average over career including inflation
Investment Rate of Return	7.50%
Cost of Living Adjustments	Cost-of living adjustments for Fisher County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 68. The assumptions and methods are the same as used in the prior valuation.

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. This discount rate used for the December 31, 2021 calculation was the same rate that was used in prior year calculations.

In order to determine the discount rate to be used, we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under our 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 TCRDS 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 cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN - continued

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 year, the discount rate for purposes of calculating the total pension liability and net pension liability 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.

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, decreased by .10% to be gross of administrative expenses.

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's investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon.

Note that the valuation assumptions for long-term expected return is re-assessed at a minimum of every four years and is based on a 30-year time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. The actuary relies on the expertise of Cliffwater in this assessment.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 5: RETIREMENT PLAN - continued

Best estimates of the geometric real rates of return for each major asset class included in the target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus inflation)
US Equities	Dow Jones US Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities – Developed	MSCI Work (net) Index Ex USA	5.00%	3.80%
International Equities – Emerging	MSCI EM 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	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FRSE EPRA/NAREIT Global Rate Estate Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	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%

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

At September 30, 2022, the County reported a net pension asset of \$1,023,753 for its proportionate share of the TCDRS's net pension liability measured at December 31, 2021. For the year ended September 30, 2022, the County recognized pension income of \$125,877.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 5: RETIREMENT PLAN - continued

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

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes in the net pension liability for the County for the measurement year ended December 31, 2021 are as follows:

	Increases (Decreases)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a)-(b)
Changes in Net Pension Liability			
Balance at December 31, 2020	\$ 6,222,685	\$ 6,187,631	\$ 35,054
Changes for the year:			
Service Cost	207,253		207,253
Interest on total pension liability	468,921		468,921
Effect of plan changes			-
Effect of economic/demographic gains/losses	(53,088)		(53,088)
Effect of assumptions changes or inputs	(86,906)		(86,906)
Refunds of contributions	(94,991)	(94,991)	-
Benefit payments	(434,565)	(434,565)	-
Administrative expenses		(3,924)	3,924
Member contributions		126,337	(126,337)
Net investment income		1,329,816	(1,329,816)
Employer contributions		148,537	(148,537)
Other		(5,779)	5,779
Balance as of December 31, 2021	<u>\$ 6,229,309</u>	<u>\$ 7,253,062</u>	<u>\$ (1,023,753)</u>

Discount Rate Sensitivity Analysis

The following presents the net pension liability/(asset) of the County calculated using the discount rate of 7.60%, as well as what the County's combined net pension liability would be if it were calculated using a discount rate that is 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	\$ 6,911,201	\$ 6,229,308	\$ 5,646,714
Fiduciary Net Position	(7,253,061)	(7,253,061)	(7,253,061)
Net Pension Liability/ (Asset)	<u>\$ (341,860)</u>	<u>\$ (1,023,753)</u>	<u>\$ (1,606,347)</u>

At December 31, 2021, the County reported its share of the TCDRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 5: RETIREMENT PLAN - continued

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience		\$ 27,555
Changes in actuarial assumptions	98,991	43,453
Differences between projected and actual investment earnings	108,699	957,558
Contributions subsequent to the measurement date	114,975	
Total	\$ 322,665	\$ 1,028,566

\$114,975 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2022	\$ (154,203)
2023	(290,887)
2024	(201,904)
2025	(173,882)
Thereafter	
	\$ (820,876)

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE

The County participates in a cost-sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas County & District Retirement System known as the Group Term Life (GTL) program. This optional plan provides group term life insurance coverage to current eligible employees, and if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

Contributions made to the retiree GTL program are held in the GTL Fund. The GTL Fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	37
Inactive employees entitled to but not yet receiving benefits	18
Active employees	68

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE - continued

OPEB Liability

The County's total OPEB liability related to the TCDRS GTL program, measured as of December 31, 2021 was \$240,434, and was determined by an actuarial valuation as of that date.

All actuarial assumptions and methods that determine the OPEB liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 75.

Actuarial assumptions:

The OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions.

<p>Valuation Timing</p> <p>Actuarial Cost Method</p> <p>Amortization Method</p> <p>Investment Rate of Return</p>	<p>Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.</p> <p>Entry age Level Percent of Salary</p> <p>Straight-Line amortization over Expected Working Life</p> <p>2.06% - 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021</p>
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The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020.

Changes in OPEB Liability	Total OPEB Liability (a)
Balance as 12/31/2020	\$ 228,218
Changes for the year:	
Service cost	9,882
Interest on total OPEB liability	4,949
Change of benefit terms	
Difference between expected and actual experience	2,850
Changes in assumptions or other inputs	3,920
Benefit payments	(9,385)
Other changes	
Net Changes	<u>12,216</u>
Balance as of 12/31/2021	<u>\$ 240,434</u>

Sensitivity of the OPEB Liability to changes in the discount rate

The following presents the OPEB liability of the County, calculated using the discount rate of 2.06%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current rate:

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE - continued

	1% Decrease in Discount Rate (1.06%)	Discount Rate (2.06%)	1% Increase in Discount Rate (3.06%)
County's OPEB Liability	\$ 284,288	\$ 240,434	\$ 206,269

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense (benefit) of \$22,089.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Recourses</u>		<u>Deferred Inflows of Recourses</u>
Differences between expected and actual economic experience	3,047	\$	5,844
Changes in actuarial assumptions	30,002		3,281
Differences between projected and actual investment earnings			
Contributions subsequent to the measurement date	6,985		
Total	<u>\$ 40,034</u>	\$	<u>9,125</u>

The deferred outflows balance includes contributions subsequent to the measurement date of \$6,985. This amount will be recognized as a reduction of the OPEB liability for the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:			
2022	\$	8,189	
2023		11,747	
2024		3,988	
2025			
Thereafter			
	\$	<u>23,924</u>	

NOTE 7: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. During fiscal year 2022, the County purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 8: FINANCIAL INSTRUMENTS

The County has estimated that the fair value of all financial instruments (none of which is held for trading purposes) at September 30, 2022, does not differ materially from their aggregate carrying values recorded in the accompanying statement of financial position. The estimate is based on the assumption that fair value approximates carrying values due to short initial maturities. Financial instruments consist of cash, accounts receivables, prepaid expenses, accounts payable, and payroll liabilities.

NOTE 9: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT

For the year ended September 30, 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's financial statements and had an effect on the beginning net position.

The implementation of GASB Statement No. 87 had the following effect on net position as reported at September 30, 2021:

	Governmental Activities
Net Position at September 30, 2021	\$ 6,846,905
Adjustments:	
Net Book Value Leased Asset	53,604
Lease Liability	(55,501)
Restated Net Position at September 30, 2021	\$ 6,845,008

REQUIRED SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE --
BUDGET TO ACTUAL -- GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budget</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Amended</u>		
REVENUES:				
Property taxes	\$ 3,157,954	\$ 3,157,954	\$ 3,188,434	\$ 30,480
Fees and charges for services	156,271	156,271	198,555	42,284
Intergovernmental	53,633	53,633	56,125	2,492
Investment earnings	6,765	6,765	29,840	23,075
Other miscellaneous	16,887	16,887	69,071	52,184
	<u>3,391,510</u>	<u>3,391,510</u>	<u>3,542,025</u>	<u>150,515</u>
Total Revenues				
EXPENDITURES:				
Current:				
General administration	590,213	592,213	446,322	145,891
Judicial	558,247	558,247	492,744	65,503
Legal	143,593	143,593	141,759	1,834
Financial administration	496,783	496,783	401,768	95,015
Public safety	1,297,407	1,364,178	1,277,594	86,584
Health and welfare	21,000	21,000	15,033	5,967
Economic development	46,354	46,354	40,076	6,278
Other supported services	114,158	114,158	112,036	2,122
	-	-	18,633	(18,633)
Capital outlay	54,881	54,881	67,788	(12,907)
	<u>3,322,636</u>	<u>3,391,407</u>	<u>3,013,753</u>	<u>377,654</u>
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	68,874	103	528,272	528,169
OTHER FINANCING SOURCES (USES):				
Proceeds from financing agreements	-	-	3,782	3,782
Proceeds from sale of property	-	-	-	-
Transfers out	-	-	(9,423)	(9,423)
Total Other Financing Sources (Uses)			(5,641)	(5,641)
CHANGE IN FUND BALANCE	68,874	103	522,631	522,528
FUND BALANCE - BEGINNING OF YEAR	3,353,391	3,353,391	3,353,391	
FUND BALANCE - END OF YEAR	\$ 3,422,265	\$ 3,353,494	\$ 3,876,022	\$ 522,528

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Property taxes	\$ 962,989	\$ 962,989	\$ 961,950	\$ (1,039)
Licenses and permits	248,000	248,000	285,703	37,703
Intergovernmental	33,984	33,984		(33,984)
Other miscellaneous	130,694	130,694	82,877	(47,817)
	<u>1,375,667</u>	<u>1,375,667</u>	<u>1,330,530</u>	<u>(45,137)</u>
EXPENDITURES:				
Current:				
Road and bridge	1,168,085	1,208,085	983,528	224,557
Debt service	175,852	175,852	175,215	637
Capital outlay	-	-	114,505	(114,505)
	<u>1,343,937</u>	<u>1,383,937</u>	<u>1,273,248</u>	<u>110,689</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	31,730	(8,270)	57,282	65,552
OTHER FINANCING SOURCES (USES):				
Proceeds from financing agreements	-	-	44,505	44,505
Proceeds from sale of property	-	-	30,000	30,000
	<u>-</u>	<u>-</u>	<u>74,505</u>	<u>74,505</u>
CHANGE IN FUND BALANCE	31,730	(8,270)	131,787	140,057
FUND BALANCE - BEGINNING OF YEAR	559,431	559,431	559,431	
FUND BALANCE - END OF YEAR	\$ 591,161	\$ 551,161	\$ 691,218	\$ 140,057

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – ARPA GRANT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Intergovernmental	\$ -	-	\$ 237,767	\$ 237,767
Total Revenues			237,767	237,767
EXPENDITURES:				
Current:				
General Administration	-	210,652	24,056	186,596
Capital outlay	-	-	213,711	(213,711)
Total Expenditures		210,652	237,767	(27,115)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		(210,652)		210,652
FUND BALANCE - BEGINNING OF YEAR				
FUND BALANCE - END OF YEAR	\$	\$ (210,652)	\$	\$ 210,652

FISHER COUNTY, TEXAS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR FISCAL YEAR 2022**

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a Percentage of Covered Payroll
2012	\$ 104,368	\$ 104,368	\$ -	\$ 1,280,584	8.15%
2013	109,547	111,184	(1,637)	1,364,217	8.15%
2014	114,848	114,848	-	1,395,480	8.23%
2015	116,314	118,768	(2,454)	1,443,105	8.23%
2016	111,260	117,243	(5,983)	1,424,585	8.23%
2017	78,903	94,397	(15,494)	1,153,551	8.18%
2018	126,248	145,725	(19,477)	1,770,655	8.23%
2019	117,069	129,233	(12,164)	1,569,290	8.24%
2020	106,366	125,080	(18,714)	1,519,511	8.23%
2021	121,464	148,537	(27,073)	1,804,815	8.23%

FISHER COUNTY, TEXAS

**NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Note A: Net Pension Liability - Texas County & District Retirement System

Assumptions

The following methods and assumptions were used to determine contribution rates:

Valuation date	Actuarially determined contributions rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	2.9 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%, including inflation
Retirement Age	Members who are eligible for service retirement age 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 Tables 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 Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality, and other assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 and 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase rates were reflected for benefits earned after 2017 2018: Employer Contributions reflect that the current service matching rate was increased to 150% for future benefits. 2019-2021: No changes in plan provisions were reflected in the schedule.

FISHER COUNTY, TEXAS

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS (WILL ULTIMATELY BE DISPLAYED)
YEARS ENDED DECEMBER 31

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 207,253	\$ 179,510	\$ 183,491	\$ 117,973	\$ 161,940	\$ 147,394	\$ 138,402	\$ 142,150
Interest (on the Total Pension Liability)	468,921	462,639	451,208	425,473	414,905	392,073	377,583	361,409
Effect of plan changes	-	-	-	-	47,838	-	(18,859)	-
Effect of assumption changes or inputs	(86,906)	296,971	-	-	39,431	-	64,221	-
Effect of economic/demographic (gains) or losses	(53,088)	(3,031)	(13,659)	161,279	(70,163)	39,781	1,615	(12,705)
Benefit payments, including refunds of employee contributions	(529,556)	(481,567)	(470,536)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Net Change in Total Pension Liability	6,624	454,522	150,504	269,511	189,525	208,913	200,657	228,080
Total Pension Liability - Beginning	6,222,685	5,768,163	5,617,659	5,348,149	5,158,624	4,949,711	4,749,054	4,520,974
Total Pension Liability - Ending (a)	<u>\$ 6,229,309</u>	<u>\$ 6,222,685</u>	<u>\$ 5,768,163</u>	<u>\$ 5,617,660</u>	<u>\$ 5,348,149</u>	<u>\$ 5,158,624</u>	<u>\$ 4,949,711</u>	<u>\$ 4,749,054</u>

Plan Fiduciary Net Position

Contributions - Employer	\$ 148,537	\$ 125,080	\$ 129,233	\$ 145,725	\$ 94,937	\$ 117,243	\$ 118,768	\$ 114,848
Contributions - Employee	126,337	106,366	109,850	123,946	80,749	99,721	101,017	97,684
Net Investment Income	1,329,816	603,119	858,673	(104,423)	728,021	351,143	67,287	310,150
Benefit payments, including refunds of employee contributions	(529,556)	(481,567)	(470,535)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Administrative Expense	(3,924)	(4,528)	(4,454)	(4,199)	(3,662)	(3,805)	(3,408)	(3,556)
Other	(5,779)	(3,867)	(7,109)	(4,379)	(2,478)	84,340	64,967	(4,395)
Net Change in Plan Fiduciary Net Position	1,065,431	344,603	615,658	(278,544)	493,141	278,307	(13,674)	251,957
Plan Fiduciary Net Position - Beginning	6,187,631	5,843,028	5,227,370	5,505,914	5,012,774	4,734,467	4,748,142	4,496,185
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,253,062</u>	<u>\$ 6,187,631</u>	<u>\$ 5,843,028</u>	<u>\$ 5,227,370</u>	<u>\$ 5,505,915</u>	<u>\$ 5,012,774</u>	<u>\$ 4,734,468</u>	<u>\$ 4,748,142</u>
Net Pension Liability - Ending (a)-(b)	<u>\$ (1,023,753)</u>	<u>\$ 35,054</u>	<u>\$ (74,865)</u>	<u>\$ 390,290</u>	<u>\$ (157,766)</u>	<u>\$ 145,850</u>	<u>\$ 215,243</u>	<u>\$ 912</u>

Plan Fiduciary Net Position as a Percentage of

Total Pension Liability	116.43%	99.44%	101.30%	93.05%	102.95%	97.17%	95.65%	99.98%
Covered Employee Payroll	1,804,815	1,519,511	1,569,290	1,770,655	1,153,551	1,424,585	1,443,105	1,395,480
Net Pension Liability as a Percentage of Covered Employee Payroll	-56.72%	2.31%	-4.77%	22.04%	-13.68%	10.24%	14.92%	0.07%

FISHER COUNTY, TEXAS

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
 LAST 10 YEARS (WILL ULTIMATELY BE DISPLAYED)
 YEARS ENDED DECEMBER 31

	2021	2020	2019	2018	2017
Total OPEB Liability					
Group Term Life Insurance					
Service cost	\$ 9,882	\$ 7,394	\$ 5,891	\$ 5,358	\$ 7,025
Interest (on the Total Pension Liability)	4,949	5,874	7,017	6,460	7,103
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	3,920	20,760	36,518	(16,401)	6,705
Effect of economic/demographic (gains) or losses	2,850	(9,275)	2,275	(1,399)	(11,363)
Benefit payments, including refunds	(9,385)	(6,990)	(12,868)	(9,562)	(6,345)
Net Change in Total Pension Liability	12,216	17,763	38,833	(15,544)	3,125
Total OPEB Liability - Beginning	228,218	210,455	171,622	187,166	184,041
Total OPEB Liability - Ending (a)	\$ 240,434	\$ 228,218	\$ 210,455	\$ 171,622	\$ 187,166
Plan Fiduciary Net Position (b)	-	-	-	-	-
Net OPEB Liability - Ending (a)-(b)	\$ 240,434	\$ 228,218	\$ 210,455	\$ 171,622	\$ 187,166
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 1,804,815	\$ 1,519,511	\$ 1,569,290	\$ 1,770,655	\$ 1,153,551
Net OPEB Liability as a Percentage of Covered Employee Payroll	13.32%	15.02%	13.41%	9.69%	16.23%

OTHER SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>Lateral Road Precinct 1</u>	<u>Lateral Road Precinct 2</u>	<u>Lateral Road Precinct 3</u>	<u>Lateral Road Precinct 4</u>
ASSETS				
Cash and cash investments	\$ 1,915	\$ 1,832	\$ (69)	\$ 3,650
Intergovernmental receivable				
Total Assets	<u>\$ 1,915</u>	<u>\$ 1,832</u>	<u>\$ (69)</u>	<u>\$ 3,650</u>
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
FUND EQUITY				
Restricted fund balances	1,915	1,832	(69)	3,650
Committed fund balances				
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	<u>1,915</u>	<u>1,832</u>	<u>(69)</u>	<u>3,650</u>
Total Liabilities and Fund Balance	<u>\$ 1,915</u>	<u>\$ 1,832</u>	<u>\$ (69)</u>	<u>\$ 3,650</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	County Court Reporter	Court Records Preservation	County Clerk Jury Fees	C&D Court Technology
ASSETS				
Cash and cash investments	\$ 1,267	\$ 6,443	\$ 512	\$ 754
Intergovernmental receivable				
Total Assets	\$ 1,267	\$ 6,443	\$ 512	\$ 754
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,267	6,443	512	754
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	1,267	6,443	512	754
Total Liabilities and Fund Balance	\$ 1,267	\$ 6,443	\$ 512	\$ 754

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>TIF Grant Fund</u>	<u>County Clerk Fees</u>	<u>District Court Records Technology</u>	<u>Commissary</u>
ASSETS				
Cash and cash investments	\$ 108,538	\$ 355	\$ 5,577	\$ 1,931
Intergovernmental receivable				
Total Assets	<u>\$ 108,538</u>	<u>\$ 355</u>	<u>\$ 5,577</u>	<u>\$ 1,931</u>
LIABILITIES				
Accounts payable	\$ 7,256	\$	\$	\$
Due to others				
Total Liabilities	<u>7,256</u>			
FUND EQUITY				
Restricted fund balances				
Committed fund balances	101,282	355	5,577	1,931
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	<u>101,282</u>	<u>355</u>	<u>5,577</u>	<u>1,931</u>
Total Liabilities and Fund Balance	<u>\$ 108,538</u>	<u>\$ 355</u>	<u>\$ 5,577</u>	<u>\$ 1,931</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>Election Services</u>	<u>Election</u>	<u>County Escrow Fund</u>	<u>Court Facility</u>
ASSETS				
Cash and cash investments	\$ 1,873	\$ (69,368)	\$ 18,679	\$ 940
Intergovernmental receivable				
Total Assets	<u>\$ 1,873</u>	<u>\$ (69,368)</u>	<u>\$ 18,679</u>	<u>\$ 940</u>
LIABILITIES				
Accounts payable	\$	\$ 12,685	\$	\$
Due to others		<u>1,174</u>		
Total Liabilities		<u>13,859</u>		
FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,873	(83,227)		940
Assigned fund balances			18,679	
Unassigned fund balance				
Total Fund Balance	<u>1,873</u>	<u>(83,227)</u>	<u>18,679</u>	<u>940</u>
Total Liabilities and Fund Balance	<u>\$ 1,873</u>	<u>\$ (69,368)</u>	<u>\$ 18,679</u>	<u>\$ 940</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Launauge Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
ASSETS				
Cash and cash investments	\$ 210	\$ 820	\$ 4,820	\$ 122,085
Intergovernmental receivable				
Total Assets	\$ 210	\$ 820	\$ 4,820	\$ 122,085
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				649
Total Liabilities				649
FUND EQUITY				
Restricted fund balances				
Committed fund balances	210	820	4,820	121,436
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	210	820	4,820	121,436
Total Liabilities and Fund Balance	\$ 210	\$ 820	\$ 4,820	\$ 122,085

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>Judicial Training Fund</u>	<u>County Clerk Preservation</u>	<u>Law Library Fund</u>	<u>District Clerk Preservation</u>
ASSETS				
Cash and cash investments	\$ 1,256	\$ 103,846	\$ 18,857	\$ 3,374
Intergovernmental receivable				
Total Assets	<u>\$ 1,256</u>	<u>\$ 103,846</u>	<u>\$ 18,857</u>	<u>\$ 3,374</u>
LIABILITIES				
Accounts payable	\$	\$ 189	\$	\$
Due to others				
Total Liabilities		<u>189</u>		
FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,256	103,657	18,857	3,374
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	<u>1,256</u>	<u>103,657</u>	<u>18,857</u>	<u>3,374</u>
Total Liabilities and Fund Balance	<u>\$ 1,256</u>	<u>\$ 103,846</u>	<u>\$ 18,857</u>	<u>\$ 3,374</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
ASSETS				
Cash and cash investments	\$ 18,930	\$ 4,580	\$ 10,591	\$ 3,342
Intergovernmental receivable				
Total Assets	\$ 18,930	\$ 4,580	\$ 10,591	\$ 3,342
LIABILITIES				
Accounts payable	\$ 6,389	\$	\$ 2,115	\$
Due to others				
Total Liabilities	6,389		2,115	
FUND EQUITY				
Restricted fund balances				3,342
Committed fund balances	12,541	4,580	8,476	
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	12,541	4,580	8,476	3,342
Total Liabilities and Fund Balance	\$ 18,930	\$ 4,580	\$ 10,591	\$ 3,342

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Lease Grant
ASSETS				
Cash and cash investments	\$ 55,229	\$ 111,522	\$ (280,329)	\$ 3,809
Intergovernmental receivable				
Total Assets	\$ 55,229	\$ 111,522	\$ (280,329)	\$ 3,809
LIABILITIES				
Accounts payable	\$	\$ 12,394	\$ 3,464	\$ 30
Due to others		8,106	2,470	
Total Liabilities		20,500	5,934	30
FUND EQUITY				
Restricted fund balances				3,779
Committed fund balances	55,229			
Assigned fund balances		91,022		
Unassigned fund balance			(286,263)	
Total Fund Balance	55,229	91,022	(286,263)	3,779
Total Liabilities and Fund Balance	\$ 55,229	\$ 111,522	\$ (280,329)	\$ 3,809

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>Justice Court Technology</u>	<u>Drug Forfeiture</u>	<u>Airport Fund</u>	<u>Pre-Trial Checking</u>
ASSETS				
Cash and cash investments	\$ 11,814	\$ 6,009	\$ (49,528)	\$ 43,821
Intergovernmental receivable				
Total Assets	<u>\$ 11,814</u>	<u>\$ 6,009</u>	<u>\$ (49,528)</u>	<u>\$ 43,821</u>
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
FUND EQUITY				
Restricted fund balances		6,009		
Committed fund balances	11,814			43,821
Assigned fund balances				
Unassigned fund balance			(49,528)	
Total Fund Balance	<u>11,814</u>	<u>6,009</u>	<u>(49,528)</u>	<u>43,821</u>
Total Liabilities and Fund Balance	<u>\$ 11,814</u>	<u>\$ 6,009</u>	<u>\$ (49,528)</u>	<u>\$ 43,821</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Water Grant Fund	Total Nonmajor Special Revenue Funds
ASSETS		
Cash and cash investments	\$ (3,025)	\$ 276,862
Intergovernmental receivable	3,025	3,025
Total Assets	\$	\$ 279,887
LIABILITIES		
Accounts payable	\$	\$ 44,522
Due to others		12,399
Total Liabilities		56,921
FUND EQUITY		
Restricted fund balances		20,458
Committed fund balances		428,598
Assigned fund balances		109,701
Unassigned fund balance		(335,791)
Total Fund Balance		222,966
Total Liabilities and Fund Balance	\$	\$ 279,887

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Lateral Road Precinct 1</u>	<u>Lateral Road Precinct 2</u>	<u>Lateral Road Precinct 3</u>	<u>Lateral Road Precinct 4</u>
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				
Intergovernmental	5,108	5,109	5,108	5,108
Investment Earnings				
Contributions & Donations				
Other Revenue				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>5,108</u>	<u>5,109</u>	<u>5,108</u>	<u>5,108</u>
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets	4,482	5,133	2,598	4,600
Health and Welfare				
Capital				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>4,482</u>	<u>5,133</u>	<u>2,598</u>	<u>4,600</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	626	(24)	2,510	508
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	626	(24)	2,510	508
FUND BALANCE - BEGINNING OF YEAR	<u>1,289</u>	<u>1,856</u>	<u>(2,579)</u>	<u>3,142</u>
FUND BALANCE - END OF YEAR	\$ <u>1,915</u>	\$ <u>1,832</u>	\$ <u>(69)</u>	\$ <u>3,650</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>County Court Reporter</u>	<u>Court Records Preservation</u>	<u>County Clerk Jury Fees</u>	<u>C&D Court Technology</u>
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	1,218	340	492	94
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				
Total Revenues	1,218	340	492	94
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,218	340	492	94
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	1,218	340	492	94
FUND BALANCE - BEGINNING OF YEAR	49	6,103	20	660
FUND BALANCE - END OF YEAR	\$ 1,267	\$ 6,443	\$ 512	\$ 754

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>TIF Grant Fund</u>	<u>County Clerk Fees</u>	<u>District Court Records Technology</u>	<u>Commissary</u>
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services		195	155	
Intergovernmental	94,367			
Investment Earnings				8
Contributions & Donations				
Other Revenue				1,495
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	94,367	195	155	1,503
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				2,909
Public Works				
Highways & Streets	83,962			
Health and Welfare				
Capital				
Total Expenditures	83,962			2,909
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	10,405	195	155	(1,406)
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	10,405	195	155	(1,406)
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE - BEGINNING OF YEAR	90,877	160	5,422	3,337
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE - END OF YEAR	\$ 101,282	\$ 355	\$ 5,577	\$ 1,931
	<hr/>	<hr/>	<hr/>	<hr/>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Election Services	Elections	County Escrow Fund	Court Facility
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services		3,597		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				940
Total Revenues		3,597		940
EXPENDITURES:				
Current:				
Judicial				
Elections		86,824		
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures		86,824		
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
		(83,227)		940
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE				
		(83,227)		940
FUND BALANCE - BEGINNING OF YEAR				
	1,873		18,679	
FUND BALANCE - END OF YEAR				
	\$ 1,873	\$ (83,227)	\$ 18,679	\$ 940

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Language Access</u>	<u>County Dispute Resolution</u>	<u>Guardian Cash</u>	<u>County Clerk Archives</u>
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				45,295
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue	210	820	520	
	<u>210</u>	<u>820</u>	<u>520</u>	<u>45,295</u>
Total Revenues	<u>210</u>	<u>820</u>	<u>520</u>	<u>45,295</u>
EXPENDITURES:				
Current:				
Judicial				11,685
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures				<u>11,685</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	210	820	520	33,610
OTHER FINANCING SOURCES (USES):				
Transfers in			4,300	
Transfers out				
Total Other Financing Sources (Uses)			<u>4,300</u>	
NET CHANGE IN FUND BALANCE	210	820	4,820	33,610
FUND BALANCE - BEGINNING OF YEAR				<u>87,826</u>
FUND BALANCE - END OF YEAR	\$ <u>210</u>	\$ <u>820</u>	\$ <u>4,820</u>	\$ <u>121,436</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	95	52,054	1,995	
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue		210		1,253
Total Revenues	95	52,264	1,995	1,253
EXPENDITURES:				
Current:				
Judicial		5,637		
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures		5,637		
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	95	46,627	1,995	1,253
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	95	46,627	1,995	1,253
FUND BALANCE - BEGINNING OF YEAR	1,161	57,030	16,862	2,121
FUND BALANCE - END OF YEAR	\$ 1,256	\$ 103,657	\$ 18,857	\$ 3,374

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
REVENUES:				
Licenses and Permits	\$	\$		\$
Fees and charges for services	7,413	144		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue			8,476	614
Total Revenues	7,413	144	8,476	614
EXPENDITURES:				
Current:				
Judicial	30,292			433
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures	30,292			433
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(22,879)	144	8,476	181
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	(22,879)	144	8,476	181
FUND BALANCE - BEGINNING OF YEAR	35,420	4,436		3,161
FUND BALANCE - END OF YEAR	\$ 12,541	\$ 4,580	8,476	\$ 3,342

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Lease Grant
REVENUES:				
Licenses and Permits	\$ 1,110	\$ 46,253	\$	\$
Fees and charges for services				
Intergovernmental			62,051	1,197
Investment Earnings				
Contributions & Donations			12,633	
Other Revenue	27,297	1,680		
Total Revenues	28,407	47,933	74,684	1,197
EXPENDITURES:				
Current:				
Judicial	13,019	55,607		
Elections				
Public Safety				1,038
Public Works				
Highways & Streets				
Health and Welfare			169,393	
Capital				
Total Expenditures	13,019	55,607	169,393	1,038
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	15,388	(7,674)	(94,709)	159
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out		(19,300)		
Total Other Financing Sources (Uses)		(19,300)		
NET CHANGE IN FUND BALANCE	15,388	(26,974)	(94,709)	159
FUND BALANCE - BEGINNING OF YEAR	39,841	117,996	(191,554)	3,620
FUND BALANCE - END OF YEAR	\$ 55,229	\$ 91,022	\$ (286,263)	\$ 3,779

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Justice Court Technology</u>	<u>Drug Forfeiture</u>	<u>Airport Fund</u>	<u>Pre-Trial Checking</u>
REVENUES:				
Licenses and Permits	\$	\$	\$ 7,255	\$ 4,165
Fees and charges for services	1,391			
Intergovernmental			42,066	
Investment Earnings		115		259
Contributions & Donations				
Other Revenue				
Total Revenues	<u>1,391</u>	<u>115</u>	<u>49,321</u>	<u>4,424</u>
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety		32,712		
Public Works			84,608	
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures	<u>32,712</u>	<u>84,608</u>	<u>35,287</u>	<u>4,424</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,391	(32,597)	(35,287)	4,424
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	1,391	(32,597)	(35,287)	4,424
FUND BALANCE - BEGINNING OF YEAR	10,423	38,606	(14,241)	39,397
FUND BALANCE - END OF YEAR	\$ <u>11,814</u>	\$ <u>6,009</u>	\$ <u>(49,528)</u>	\$ <u>43,821</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Water Grant Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES:		
Licenses and Permits	\$	\$ 58,783
Fees and charges for services		114,478
Intergovernmental	247,825	467,939
Investment Earnings		382
Contributions & Donations		12,633
Other Revenue		43,515
	<hr/>	<hr/>
Total Revenues	247,825	697,730
EXPENDITURES:		
Current:		
Judicial		116,673
Elections		86,824
Public Safety		36,659
Public Works		84,608
Highways & Streets		100,775
Health and Welfare		169,393
Capital	269,373	269,373
	<hr/>	<hr/>
Total Expenditures	269,373	864,305
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		
	(21,548)	(166,575)
OTHER FINANCING SOURCES (USES):		
Transfers in	24,423	28,723
Transfers out		(19,300)
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	24,423	9,423
NET CHANGE IN FUND BALANCE		
	2,875	(157,152)
FUND BALANCE - BEGINNING OF YEAR		
	<hr/>	<hr/>
	(2,875)	380,118
FUND BALANCE - END OF YEAR		
	<hr/>	<hr/>
	\$	\$ 222,966

FISHER COUNTY, TEXAS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

	<u>Balance October 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2022</u>
TAX COLLECTOR MOTOR VEHICLE				
Assets:				
Cash and cash equivalents	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
Total Assets	<u>\$ 11,772</u>	<u>\$ 319,966</u>	<u>\$ 313,740</u>	<u>\$ 17,998</u>
Liabilities:				
Due to other governments	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
Total Liabilities	<u>\$ 11,772</u>	<u>\$ 319,966</u>	<u>\$ 313,740</u>	<u>\$ 17,998</u>
TAX COLLECTOR - SALES TAX				
Assets:				
Cash and cash equivalents	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
Total Assets	<u>\$ 7,876</u>	<u>\$ 146,234</u>	<u>\$ 145,725</u>	<u>\$ 8,385</u>
Liabilities:				
Due to other governments	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
Total Liabilities	<u>\$ 7,876</u>	<u>\$ 146,234</u>	<u>\$ 145,725</u>	<u>\$ 8,385</u>
FISHER COUNTY INMATE PHONE				
Assets:				
Cash and cash equivalents	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
Total Assets	<u>\$ 711</u>	<u>\$ 23,891</u>	<u>\$ 15,407</u>	<u>\$ 9,195</u>
Liabilities:				
Due to others	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
Total Liabilities	<u>\$ 711</u>	<u>\$ 23,891</u>	<u>\$ 15,407</u>	<u>\$ 9,195</u>
DISTRICT CLERK REGISTRY ACCOUNT				
Assets:				
Cash and cash equivalents	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
Total Assets	<u>\$ 49,661</u>	<u>\$ 1,906</u>	<u>\$ 177</u>	<u>\$ 51,390</u>
Liabilities:				
Due to other governments	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
Total Liabilities	<u>\$ 49,661</u>	<u>\$ 1,906</u>	<u>\$ 177</u>	<u>\$ 51,390</u>
32ND DISTRICT COURT RECEIVORSHIP				
Assets:				
Cash and cash equivalents	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649
Total Assets	<u>\$ 139,245</u>	<u>\$ 23,790</u>	<u>\$ 386</u>	<u>\$ 162,649</u>
Liabilities:				
Due to other governments	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649
Total Liabilities	<u>\$ 139,245</u>	<u>\$ 23,790</u>	<u>\$ 386</u>	<u>\$ 162,649</u>

FISHER COUNTY, TEXAS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

	<u>Balance October 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2022</u>
32ND DISTRICT COURT				
Assets:				
Cash and cash equivalents	\$ 16,981	\$ 105	\$	\$ 17,086
Total Assets	\$ 16,981	\$ 105	\$	\$ 17,086
Liabilities:				
Due to other governments	\$ 16,981	\$ 105	\$	\$ 17,086
Total Liabilities	\$ 16,981	\$ 105	\$	\$ 17,086
 TOTAL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 226,246	\$ 515,892	\$ 475,435	\$ 266,703
Total Assets	\$ 226,246	\$ 515,892	\$ 475,435	\$ 266,703
Liabilities:				
Due to other governments	\$ 225,535	\$ 492,001	\$ 460,028	\$ 257,508
Due to others	711	23,891	15,407	9,195
Total Liabilities	\$ 226,246	\$ 515,892	\$ 475,435	\$ 266,703

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May 4, 2023

To Honorable County Judge and
Members of the Commissioner's Court
Fisher County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted accounting standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fisher County, Texas are described in Note 1 to the financial statements. The County implemented Governmental Accounting Standards Board (GASB) No. 87, Leases for the year ended September 30, 2022. The new lease standard recognizes a right to use asset and liability based on the principle that leasing activities are financing of the right to use asset. The application of existing policies was not changed during the current year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are the actuarial valuations of the County's pension asset and other postemployment benefit (OPEB) liability. We evaluated the key factors and assumptions used to develop the net pension asset and the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole. The net pension asset and the OPEB liability are actuarial determined liability or asset provided by the Texas County and County Retirement System (TCDRS). The pension asset and OPEB liability is determined through an actuarial calculation based on employee census data provided by the County. We reviewed the employee data and the various inputs and believe the information provided to TCDRS for the calculation appeared reasonable.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the statements was:

- The disclosures of the pension liability(asset) and OPEB liability and expenses in Note 5 and 6 related to the County's retirement plan and supplemental death benefit plan with Texas County and County Retirement System. This disclosure explains the pension and OPEB liabilities and activity for the County which was calculated and provided by actuaries hired by TCDRS.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The proposed audit adjustments were provided to management to be recorded in the financial statements of the County. The audit adjustments that we provided were material, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison, and post-employment benefit schedules on pages 4-9 and 36-42 in the audit report, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information on pages 43-64 of the audit report, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying records used to prepare the financial statements or to the financial statements themselves.

A separate report has been provided to management and the Commissioner's Court which communicates the material weaknesses and significant deficiencies we noted during our audit.

Restriction on Use

This information is intended solely for the use of the Commissioner's Court and management of Fisher County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Roberts + McGee, CPA
Roberts & McGee, CPA

**FISHER COUNTY INTERLOCAL COOPERATION CONTRACT
DEPARTMENT OF STATE HEALTH SERVICES
CONTRACT NO.**

The DEPARTMENT OF STATE HEALTH SERVICES ("DSHS" or "SYSTEM AGENCY") and Fisher County ("LOCAL GOVERNMENT"), each a "Party" and collectively the "Parties," enter into the following contract for Local Government access to the Texas Electronic Vital Events Registrar ("TxEVER") (the "Contract") pursuant to the provisions of the "Interlocal Cooperation Act," *Tex. Gov't Code* Chapter 791.

I. CONTRACT REPRESENTATIVES

The following will act as the representative authorized to administer activities under the Contract on behalf of its respective Party.

<u>DSHS</u>	<u>Local Government</u>
Name: Department of State Health Services	Name: Fisher County
Attn: Contract Management Section	Attn: County Clerk
Address: 1100 W 49 th Street, MC-1990	Address: P O BOX 368
City, State, and Zip: Austin, TX 78776-2679756	City, State Zip: Roby, Tx 79543
Contact Person: Gretchen Wells	Contact Person: Pat Thomson
Telephone: (512) 776-2679	Telephone: (325) 776-2401
E-Mail: Gretchen.wells@dshs.texas.gov	E-Mail: pat.thomson@fishercounty.org
Agency Number: 537	

II. STATEMENT OF SERVICES TO BE PROVIDED

The Parties agree to cooperate to provide necessary and authorized services and resources in accordance with the terms of the Contract. Specific services provided are described in ATTACHMENT A, STATEMENT OF WORK.

III. CONTRACT PERIOD AND RENEWAL

The Contract is effective on the signature date of the latter of the Parties to sign the Contract and expires **August 31, 2027**, unless renewed, extended, or terminated pursuant to the terms and conditions of the Contract. DSHS, at its sole discretion, may renew the Contract for up to one (1) additional year for a maximum Contract term of 5 years. Notwithstanding the limitation in the preceding sentence, and with at least 30 calendar days' advance written notice to Local Government, at the end of the initial term or any renewal period, DSHS, at its sole discretion, may extend the Contract as necessary to ensure continuity of service, for purposes of transition, or as otherwise determined by DSHS to serve the best interest of the state of Texas for up to 12 months, in one-month intervals, at the then-current Contract rate or rates (if applicable) as modified during the term of the Contract.

IV. AMENDMENT

The Parties to the Contract may modify the Contract only through the execution of a written amendment signed by both Parties.

V. FEES AND PAYMENT FOR SERVICES

All payments made by Local Government to DSHS in connection with the Contract, including the manner in which payments to DSHS by Local Government will be rendered, are stated in ATTACHMENT C, STATEMENT OF WORK.

VI. NOTICE REQUIREMENTS

- A. All notices given by Local Government shall be in writing, include the Contract number, comply with all terms and conditions of the Contract, and be delivered to DSHS's Contract Representative identified above.
- B. Local Government shall send legal notices to DSHS at the address below and provide a copy to DSHS's Contract Representative:

**Health and Human Services Commission
Attn: Office of the Chief Counsel
4601 W Guadalupe St. MC-1100
Austin, Texas 78751**

with copy to

**Department of State Health Services
Attn: Office of General Counsel
1100 W. 49th Street, MC-1919
Austin, TX 78756**

- C. DSHS shall send legal notices to Local Government at the address below:

**Fisher County
P O BOX 368
Roby, Texas 79543
(325) 776-2401
pat.thomson@fishercounty.org**

- D. Notices given by DSHS to Local Government may be emailed, mailed or sent by common carrier. Email notices shall be deemed delivered when sent by DSHS. Notices sent by mail shall be deemed delivered when deposited by DSHS in the United States mail, postage paid, certified, return receipt requested. Notices sent by common carrier shall be deemed delivered when deposited by DSHS with a common carrier, overnight, signature required.

DSHS Contract No.

Page 2 of 8

- E. Notices given by Local Government to DSHS shall be deemed delivered when received by DSHS.
- F. Either Party may change its Contract Representative or Legal Notice contact by providing written notice to the other Party.

VII. CONTRACT DOCUMENTS

The following documents are incorporated by reference and made a part of the Contract for all purposes. In the event of a conflict, ambiguity, or inconsistency between the terms and conditions set forth in the documents that comprise the Contract, the controlling document shall be this Signature Document, then the remaining documents in the following list in the order stated:

ATTACHMENT A: HHS DATA USE AGREEMENT - GOVERNMENTAL ENTITY (VERSION 8.5);
ATTACHMENT B: HHS CONTRACT AFFIRMATIONS (VERSION 2.2); and
ATTACHMENT C: STATEMENT OF WORK.

VIII. MISCELLANEOUS TERMS AND CONDITIONS

- A. Exchange of Personal Identifying Information.** The Contract concerns the exchange of Confidential Information. Except as prohibited by applicable law or regulation, Local Government and DSHS may exchange such information in accordance with *Tex. Health and Safety Code* Chapter 191.
- B. Suspension of Services or Contract Termination.** Use of services under the Contract by Local Government for purposes inconsistent with the Contract or applicable law or regulation may result in suspension of services or termination of the Contract for cause by DSHS.
- C. Governing Law and Venue.** The Contract shall be governed by and construed in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under the Contract is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to DSHS.
- D. Confidentiality.** Local Government shall maintain as confidential and shall not disclose to third parties without DSHS's prior written consent, any DSHS information including but not limited to DSHS Data, DSHS's business activities, practices, systems, conditions, and services. This section shall survive termination or expiration of the Contract. This requirement must be included in all subcontracts awarded by Local Government. The Parties shall comply with all applicable state and federal laws relating to the privacy and confidentiality of data and records provided under the Contract, including, but not limited to, *Tex. Gov't Code* Section 552.115.
- E. Record Maintenance and Retention**

 - 1. Local Government shall keep and maintain under GAAP or GASB, as applicable, full, true, and complete records necessary to fully disclose to DSHS, the Texas State Auditor's Office, the United States Government, and their authorized representatives sufficient information to determine compliance with the terms and

conditions of the Contract and all state and federal rules, regulations, and statutes.

2. Local Government shall maintain and retain legible copies of the Contract and all records relating to the performance of the Contract, including supporting fiscal documents adequate to ensure that claims for Contract funds are in accordance with applicable state of Texas requirements. These records shall be maintained and retained by Local Government for a minimum of seven (7) years after the Contract expiration date or seven (7) years after the completion of all audit, claim, litigation, or dispute matters involving the Contract are resolved, whichever is later.

F. Dispute Resolution. To the extent that *Tex. Gov't Code* Chapter 2260 is applicable to the Contract, the dispute resolution process provided for in Chapter 2260, and the related rules adopted by the Texas Attorney General pursuant to Chapter 2260, shall be used by DSHS and Local Government to attempt to resolve any claim for breach of contract made by Local Government that cannot be resolved in the ordinary course of business.

G. Entire Agreement. The Contract contains all the terms and conditions between DSHS and Local Government relating to the matters set forth herein and no prior or contemporaneous agreement or understanding pertaining to the same shall be of any force or effect.

H. Force Majeure. Neither Local Government nor DSHS shall be liable to the other for any delay in, or failure of performance of, any requirement included in the Contract caused by force majeure. The existence of such causes of delay or failure shall extend the period of performance until after the causes of delay or failure have been removed provided the non-performing Party exercises all reasonable due diligence to perform. Force majeure is defined as acts of God, war, fires, explosions, hurricanes, floods, failure of transportation, or other causes that are beyond the reasonable control of either Party and that by exercise of due foresight such Party could not reasonably have been expected to avoid, and which, by the exercise of all reasonable due diligence, such Party is unable to overcome.

I. INDEMNIFICATION

1. **TO THE EXTENT ALLOWED BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, LOCAL GOVERNMENT SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE STATE OF TEXAS, DSHS, AND HHSC, AND/OR THEIR OFFICERS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES, AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF OR RESULTING FROM ANY ACTS OR OMISSIONS OF LOCAL GOVERNMENT OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR**

DSHS Contract No.

Page 5 of 8

**PERFORMANCE OF THE CONTRACT AND ANY PURCHASE ORDERS
ISSUED UNDER THE CONTRACT.**

2. **THIS PARAGRAPH IS NOT INTENDED TO AND WILL NOT BE CONSTRUED TO REQUIRE LOCAL GOVERNMENT TO INDEMNIFY OR HOLD HARMLESS THE STATE OF TEXAS, DSHS, OR HHSC FOR ANY CLAIMS OR LIABILITIES RESULTING FROM THE NEGLIGENT ACTS OR OMISSIONS OF THE STATE OF TEXAS, DSHS, OR HHSC OR ITS EMPLOYEES.**
3. **FOR THE AVOIDANCE OF DOUBT, NEITHER THE STATE OF TEXAS, DSHS, NOR HHSC SHALL INDEMNIFY LOCAL GOVERNMENT OR ANY OTHER ENTITY UNDER THE CONTRACT.**

J. No Waiver of Sovereign Immunity. Nothing in the Contract shall be construed as a waiver of DSHS's, HHSC's, or the state of Texas' sovereign immunity. Neither the Contract nor any action or inaction of DSHS shall constitute or be construed as a waiver of any of the privileges, rights, defenses, remedies, or immunities available to the State of Texas, DSHS, or HHSC. The failure to enforce, or any delay in the enforcement of, any privileges, rights, defenses, remedies, or immunities available to the State of Texas, DSHS, or HHSC under the Contract or under applicable law or regulation shall not constitute a waiver of such privileges, rights, defenses, remedies, or immunities or be considered as a basis for estoppel. Neither the State of Texas, DSHS, nor HHSC waives any privileges, rights, defenses, or immunities available to the State of Texas, DSHS, or HHSC by entering into the Contract or by its conduct prior to or subsequent to entering into the Contract. Notwithstanding the forgoing, if Local Government is a state of Texas agency or department, district, authority, county, municipality, or other political subdivision of the state of Texas, then nothing in the Contract will be construed to abrogate any rights or affirmative defenses available to Local Government under doctrines of sovereign and official immunity.

K. Severability. If any provision of the Contract is construed to be illegal or invalid, the illegal or invalid provision shall be deemed stricken and deleted to the same extent and effect as if never incorporated, but all other provisions shall continue.

L. Waiver. The failure of either Party to object to or to take affirmative action with respect to any conduct of either Party which is in violation or breach of the terms of the Contract shall not be construed as a waiver of the violation or breach, or of any future violation or breach.

M. Termination

1. **Convenience.** Either Party may terminate the Contract without cause by giving 30 days' written notice of its intent to terminate to the non-terminating Party. The termination will be effective on the date specified in the terminating Party's notice of termination.

1. **Cause resulting from Material Breach.** Except as otherwise provided by the U.S. Bankruptcy Code, or any successor law, either Party may terminate the Contract, in whole or in part, upon the following condition:
 - i. Material Breach
If a Party determines, in its sole discretion, the other Party has materially breached the Contract or has failed to adhere to any laws, ordinances, rules, regulations or orders of any public authority having jurisdiction and such violation prevents or substantially impairs performance of the other Party's duties under the Contract.
2. **Cause resulting from Failure to Maintain Financial Viability.** DSHS may terminate the Contract if, in its sole discretion, DSHS has a good faith belief that Local Government no longer maintains the financial viability to fully perform its obligations under the Contract.

IX. CERTIFICATIONS

The undersigned contracting Parties certify that:

- A. The services specified above are necessary and essential for activities that are properly within the statutory functions and programs of each Party;
- B. Each Party executing the Contract on its behalf has full power and authority to enter into the Contract;
- C. The proposed arrangements serve the interest of efficient and economical administration of state and local government; and
- D. The services contracted for are not required by Section 21, Article XVI of the Constitution of Texas to be supplied under a contract awarded to the lowest responsible bidder.

DSHS further certifies that it has statutory authority to contract for the services described in the Contract under *Tex. Health and Safety Code* Chapter 191 and *Tex. Gov't Code* Chapter 791.

Local Government further certifies that it has statutory authority to contract for the services described in the Contract under *Tex. Health and Safety Code* Chapter 191 and *Tex. Gov't Code* Chapter 791.

SIGNATURE PAGE FOLLOWS

SIGNATURE PAGE FOR DSHS CONTRACT NO.

DEPARTMENT OF STATE HEALTH SERVICES

FISHER COUNTY

Signature



Signature

Manda Hall, MD

Printed Name

Ken Holt

Printed Name

Associate Commissioner for Community Health
Improvement

Title

Fisher County Judge

Title

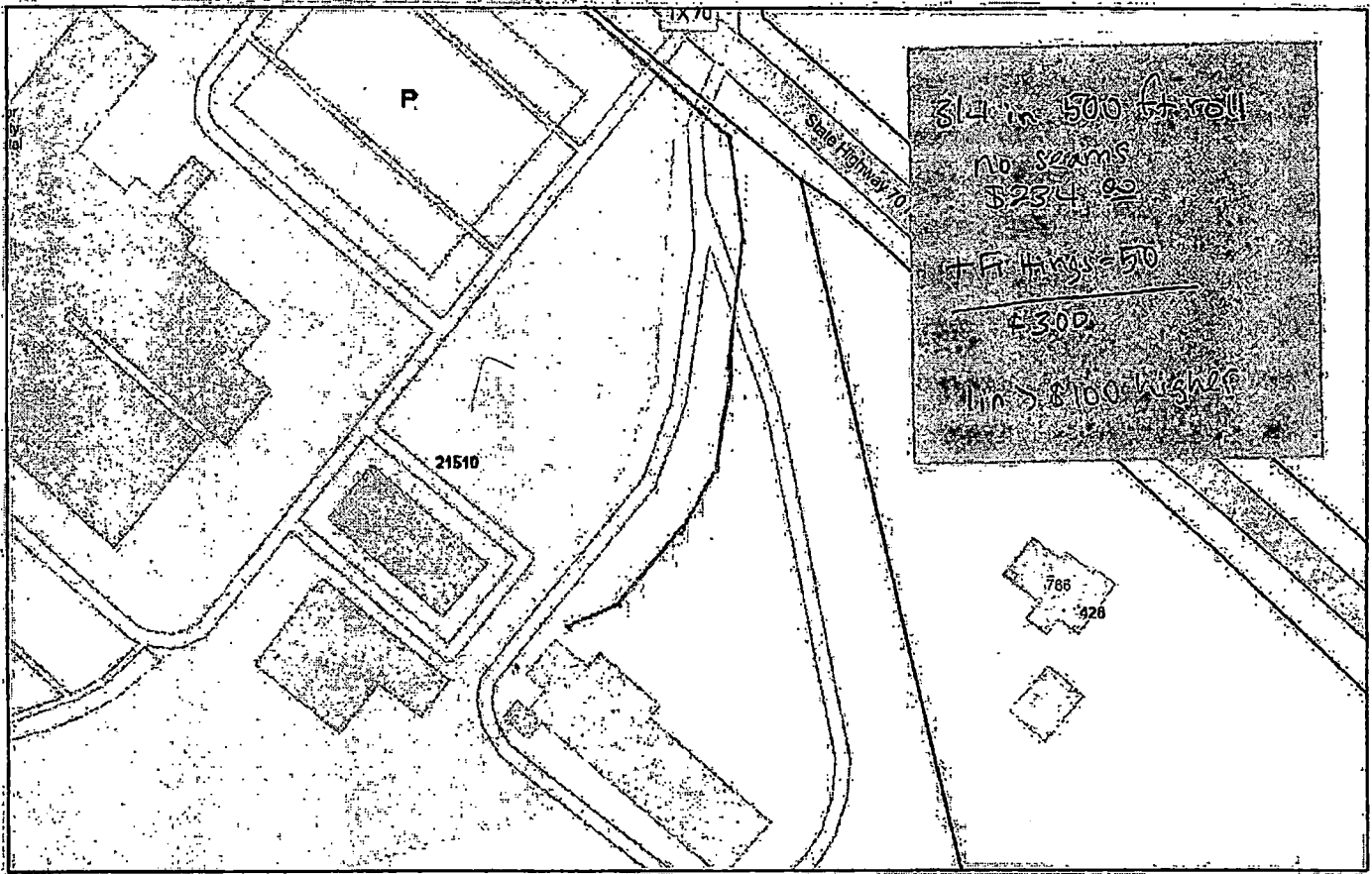


Date

05/08/2023

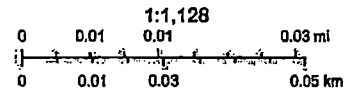
Date

Fisher CAD



4/21/2023, 11:15:22 AM

 Parcels



Map data © OpenStreetMap contributors, Microsoft, Facebook, Inc. and its affiliates, Esri Community Maps contributors, Map layer by Esri

Fisher CAD

This product is for informational purposes and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the

PATRIOT SURVEYING, LLC

Website: www.patriot-surveying.com Firm No. 10194021 Email: pelrod@patriot-surveying.com
1118 E. SAMMY BAUGH AVE. ROTAN, TEXAS 79546
(325) 207-9393 or (325) 207-6256

ROAD CLOSURE AND QUIT CLAIM

All of that portion of Highway #4 which has been abandon between State Highway 70 and County Road 205, shall revert back to the adjoining land owners to the centerline.

This portion of Highway #4 (aka. the Roby & Dowell public road "1905", the Roby & Rotan Highway #4 "1924") is dedicated in the Cowan Subdivision as recorded in Plat Cabinet, Slide 44, and the Steele & Millsap Subdivision as recorded in Plat Cabinet, Slide 143. The road predated the 2 Subdivisions and the centerline of the old road was described as the dividing line between the properties before having been dedicated. This portion of Highway #4 was abandoned after the completion of State Highway 70 (1964), the old bridge over the Clearfork of the Brazos was dismantled. County Road 205 (aka. the Roby & Dowell public road "1905", the Roby & Rotan Highway #4 "1924") was re-routed along the north boundary line of Block 23, of the Steele & Millsap Subdivision back to the newly built State Highway 70.

by:


Elvis Pete Elrod
Registered Professional Land Surveyor
State of Texas No. 6498





Approved
CCM
5/8/2023

THRESHOLD	PROVISION	CITATION	PROVISION APPLIES TO
None	<p>CONTRACTS WITH COMPANIES ENGAGED IN BUSINESS WITH IRAN, SUDAN, OR FOREIGN TERRORIST ORGANIZATION PROHIBITED. A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or <u>2252.153</u>. The term "foreign terrorist organization" in this paragraph has the meaning assigned to such a term in Section 2252.151(2) of the Texas Government Code.</p>	Texas Government Code 2252.152	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p> <p>EC 6.1 Awardees</p>
>\$100,000	<p>PROVISION REQUIRED IN CONTRACT.</p> <p>(a) This section applies only to a contract that:</p> <ul style="list-style-type: none"> (1) is between a governmental entity and a company with ten (10) or more full-time employees; and (2) has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the governmental entity. <p>(b) A governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:</p> <ul style="list-style-type: none"> (1) does not boycott Israel; and (2) will not boycott Israel during the term of the contract. 	Texas Government Code 2271	<p>Contractor RFP/IFB</p> <p>Contractor RFQ</p> <p>Subrecipients</p> <p>Vendors</p> <p>EC 6.1 Awardees</p>
	Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.	42 U.S.C. 6201	<p>Contractor RFP/IFB</p> <p>Subrecipients</p>
	The Firm agrees that no otherwise qualified individual with disabilities shall, solely by reason of his/her disability, be denied the benefits of, or be subjected to discrimination, including discrimination in employment, under any program or activity receiving federal financial assistance.	Section 504 of the Rehabilitation Act of 1973, as amended.	Subrecipients

EXHIBIT C - Insert Certificate of Insurance

(Supplied by Awarded Proposal Responder/Bidder i.e. Vendor)



BATJE-2

OP ID: SJ

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/23/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Perry Hunter Hall, Inc. P.O. Box 1400 Abilene, TX 79604 Ronny Jaye Bryant	CONTACT NAME: Sheree Crow, CIC PHONE (A/C, No, Ext): 325-673-6414 FAX (A/C, No): 325-673-4413 E-MAIL ADDRESS: crowsher@perryhunterhall.com												
INSURER(S) AFFORDING COVERAGE													
INSURED Batjer & Associates, LLC 2825 Pine Street Abilene, TX 79601	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">INSURER A: Charter Oak Fire Insurance Co</td> <td style="width: 20%;">NAIC # 25615</td> </tr> <tr> <td>INSURER B: The Phoenix Insurance Company</td> <td>25623</td> </tr> <tr> <td>INSURER C: Travelers Property Casualty Co</td> <td>25674</td> </tr> <tr> <td>INSURER D: Texas Mutual Insurance Company</td> <td>22945</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER A: Charter Oak Fire Insurance Co	NAIC # 25615	INSURER B: The Phoenix Insurance Company	25623	INSURER C: Travelers Property Casualty Co	25674	INSURER D: Texas Mutual Insurance Company	22945	INSURER E:		INSURER F:	
INSURER A: Charter Oak Fire Insurance Co	NAIC # 25615												
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INSURER C: Travelers Property Casualty Co	25674												
INSURER D: Texas Mutual Insurance Company	22945												
INSURER E:													
INSURER F:													

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRD. <input type="checkbox"/> LOC OTHER:		CO6K881949	03/01/2023	03/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		BA8L581876	03/01/2023	03/01/2024	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED: <input checked="" type="checkbox"/> RETENTION \$ 10,000		CUP6K885162	03/01/2023	03/01/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A	0001113796	03/01/2023	03/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

See Pg 2

email: becky.mauldin@fishercounty.org

CERTIFICATE HOLDER <p style="text-align: center;">FISHERC</p> Fisher County c/o Fisher County Judge c/o Fisher County Auditor P.O. Box 360 Roby, TX 79543	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <p style="text-align: center;"><i>Ronny J. Bryant</i></p>
--	---

NOTEPADINSURED'S NAME **Batjer & Associates, LLC****BATJE-2
OP ID: SJ**PAGE 2
Date **05/23/2023**

PARTIAL TERMS - NOT INTENDED TO REPRESENT COMPLETE TERMS.
SUBJECT TO COMPLETE POLICY TERMS AND CARRIER FORMS:

GENERAL LIABILITY INCLS:

#CGD604-Blanket Additional Insured-Automatic Status If Required By Written Contract (Contractors) - any person or organization agreed in a written contract;

#CGT100-Primary And Non-Contributory Insurance If Required By Written Contract - if specifically agreed in a written contract or agreement;

#CGD604-Blanket Additional Insured-Automatic Status If Required By Written Contract (Contractors)-Completed Operations CG2037;

#CGD316-Contractors XTEND Endorsement - Blanket Waiver of Subrogation Transfer of Rights Of Recovery Against Others To Us - any person or organization agreed in a contract or agreement;

#CGD211-Designated Project(s) General Aggregate Limit - Each "Project" for which you have agreed in a written contract --- ;

#ILT405-Designated Entity Notice of Cancellation Provided By Us (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

AUTO LIABILITY INCLS:

#CAT353-Business Auto Extension Endorsement - Blanket Additional Insured - any person or organization required by written contract;

#CAT353-Business Auto Extension Endorsement - Blanket Waiver Of Subrogation - any person or organization required by written contract;

#ILT405-Designated Entity Notice of Cancellation Provided By Us (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

WORKERS COMPENSATION INCLS:

#WC420601-Texas Notice of Material Change Endorsement (30 days) if certificate holder is listed with carrier;

#WC420304B-Texas Waiver Of Our Right To Recover From Others Endorsement - Blanket Waiver - Any person or organization for whom the Named Insured has agreed by written contract to furnish this waiver;

#TM-LRC-2008-Limited Reimbursement For Texas Employees Injured In Other Jurisdictions

UMBRELLA LIABILITY INCLS:

#EU0001-re "Who Is An Insured" - any person or organization under any policy of the underlying insurance --- agreed in a written contract executed prior to a loss;

#EU0001-Waiver Or Transfer Of Rights Of Recovery Against Others To Us - if Insured has agreed in a contract or agreement;

#ILT405-Notice of Cancellation Provided By Us - (30 days except 10 days for non-payment) - any person or organization required in a written contract or written agreement, but only if written request to carrier and if written request at least 14 days before the 30-days notice period.

EXHIBIT D - Insert System for Award Management (SAM) Record Search for company name and company principal

(Supplied by Awarded Proposal Responder/Bidder i.e. Vendor)



BATJER SERVICE, LLC

Unique Entity ID HP5XU38WM3S9	CAGE / NCAGE 4T3N7	Purpose of Registration All Awards
Registration Status Active Registration	Expiration Date Apr 26, 2024	
Physical Address 2825 Pine ST Abilene, Texas 79601-1535 United States	Mailing Address 2825 Pine ST Abilene, Texas 79601-1535 United States	

Doing Business as

Doing Business as BATJER SERVICE LLC	Division Name (blank)	Division Number (blank)
Congressional District Texas 19	State / Country of Incorporation Texas / United States	URL (blank)

Registration Dates

Activation Date May 2, 2023	Submission Date Apr 27, 2023	Initial Registration Date Jul 2, 2007
---------------------------------------	--	---

Entity Dates

Entity Start Date May 1, 2000	Fiscal Year End Close Date Dec 31
---	---

Immediate Owner

CAGE (blank)	Legal Business Name (blank)
------------------------	---------------------------------------

Highest Level Owner

CAGE (blank)	Legal Business Name (blank)
------------------------	---------------------------------------

Executive Compensation

In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) receive both of the following: 1. 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements and 2. \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

No

Does the public have access to information about the compensation of the senior executives in your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Not Selected

Proceedings Questions

Is your business or organization, as represented by the Unique Entity ID on this entity registration, responding to a Federal procurement opportunity that contains the provision at FAR 52.209-7, subject to the clause in FAR 52.209-9 in a current Federal contract, or applying for a Federal grant opportunity which contains the award term and condition described in 2 C.F.R. 200 Appendix XII?

No

Does your business or organization, as represented by the Unique Entity ID on this specific SAM record, have current active Federal contracts and/or grants with total value (including any exercised/unexercised options) greater than \$10,000,000?

Not Selected

Within the last five years, had the business or organization (represented by the Unique Entity ID on this specific SAM record) and/or any of its principals, in connection with the award to or performance by the business or organization of a Federal contract or grant, been the subject of a Federal or State (1) criminal proceeding resulting in a conviction or other acknowledgment of fault; (2) civil proceeding resulting in a finding of fault with a monetary fine, penalty, reimbursement, restitution, and/or damages greater than \$5,000, or other acknowledgment of fault; and/or (3) administrative proceeding resulting in a finding of fault with either a monetary fine or penalty greater than \$5,000 or reimbursement, restitution, or damages greater than \$100,000, or other acknowledgment of fault?

Not Selected

Exclusion Summary

Active Exclusions Records?

No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

Yes

Entity Types

Business Types

Entity Structure	Entity Type	Organization Factors
Partnership or Limited Liability Partnership	Business or Organization	Limited Liability Company
Profit Structure		
For Profit Organization		

Socio-Economic Types

Check the registrant's Reqs & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Financial Information

Accepts Credit Card Payments	Debt Subject To Offset
Yes	No

EFT Indicator	CAGE Code
0000	4T3N7

Electronic Funds Transfer

Account Type	Routing Number	Lock Box Number
Checking	*****1122	(blank)
Financial Institution	Account Number	
FIRST FINANCIAL BANK	*****541301	

Automated Clearing House

Phone (U.S.)	Email	Phone (non-U.S.)
3256727200	(blank)	(blank)
Fax		
3256727201		

Remittance Address

BATJER SERVICE
 2825 Pine
 Abilene, Texas 79601
 United States

Taxpayer Information

EIN	Type of Tax	Taxpayer Name
*****7772	Applicable Federal Tax	BATJER SERVICE LLC
Tax Year (Most Recent Tax Year)	Name/Title of Individual Executing Consent	TIN Consent Date
2021	President	Apr 27, 2023
Address	Signature	
2825 Pine ST	MARK SUTPHEN	
Abilene, Texas 79601		

Points of Contact

Accounts Receivable POC

♀
 April Powers
 april@batjer.com
 3256732556

Electronic Business

⌘
JOHN LOMAX
johnlomax@batjer.com
3256732556

2825 Pine Street
Abilene, Texas 79601
United States

PAT RAMSEY
pramsey@batjer.com
3256732556

2825 Pine
Abilene, Texas 79601
United States

Government Business

⌘
JOHN LOMAX
johnlomax@batjer.com
3256732556

2825 Pine Street
Abilene, Texas 79601
United States

PAT RAMSEY
pramsey@batjer.com
3256732556

2825 Pine
Abilene, Texas 79601
United States

NAICS Codes

Primary	NAICS Codes	NAICS Title
Yes	238220	Plumbing, Heating, And Air-Conditioning Contractors

Product and Service Codes

PSC	PSC Name
L043	Technical Representative- Pumps And Compressors

IGT Size Metrics

Annual Revenue (from all IGTs)
(blank)

Worldwide

Annual Receipts (in accordance with 13 CFR 121)	Number of Employees (in accordance with 13 CFR 121)
\$6,000,000.00	23

Location

Annual Receipts (in accordance with 13 CFR 121)	Number of Employees (in accordance with 13 CFR 121)
\$6,000,000.00	23

Industry-Specific

Barrels Capacity	Megawatt Hours	Total Assets
(blank)	(blank)	(blank)

Electronic Data Interchange (EDI) Information

This entity did not enter the EDI information

Disaster Response

This entity does not appear in the disaster response registry.

EXHIBIT E - Conflict of Interest Questionnaire – Form CIQ

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.005(a-3), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	OFFICE USE ONLY	
<p>1 Name of vendor who has a business relationship with local governmental entity.</p> <p style="font-size: 1.2em; margin-left: 20px;"><i>Batzer Service, LLC.</i></p>	<p>Date Received</p>	
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center; margin-left: 100px;"><i>N/A</i></p> <p style="text-align: center; margin-left: 100px;">Name of Officer</p>		
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="text-align: center; font-size: 1.5em; margin-left: 50px;"><i>N/A</i></p> <p>A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>		
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>		
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).</p>		
<p>7</p> <p style="margin-left: 20px;"><i>[Signature]</i></p> <p style="margin-left: 20px;">Signature of vendor doing business with the governmental entity</p>		<p style="font-size: 1.2em; margin-left: 20px;"><i>5/30/2023</i></p> <p style="margin-left: 20px;">Date</p>

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

...
(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:
 - (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
 - (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or
- (2) the date the vendor becomes aware:
 - (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
 - (B) that the vendor has given one or more gifts described by Subsection (a); or
 - (C) of a family relationship with a local government officer.

EXHIBIT F - Certification Regarding Lobbying

(To be submitted with each bid or offer exceeding \$100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

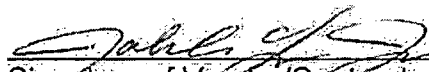
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(c) The undersigned shall require that the language paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995).

The Vendor/Contractor, Batjer Service, LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Vendor/Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.



Signature of Vendor/Contractor's Authorized Official

John A. Lomax, Jr.

Printed Name and Title of Vendor/Contractor's Authorized Official

5/30/2023

Date

EXHIBIT G - Disclosure of Lobbying Activities

Instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503

Approved by OMB
0348-0046

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance <p style="text-align: right; font-size: 2em; margin-left: 100px;">N/A</p>	Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change
Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if Known: Congressional District, if known:	If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
Federal Action Number, if known:	9. Award Amount, if known: \$ _____	
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: <u>John A. Lomas, Jr.</u> Print Name: <u>John A. Lomas, Jr.</u> Title: <u>Sales</u> Telephone No.: <u>325-683-2556</u> Date: <u>5/30/2007</u>	
<p style="text-align: center;">Federal Use Only</p>	<p style="text-align: center;">Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)</p>	

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY
 CERTIFICATION OF FILING**

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.
 Batjer Service, LLC.
 Abilene, TX United States

Certificate Number:
 2023-1027636

Date Filed:
 05/30/2023

Date Acknowledged:

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.
 County of Fisher

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.
 HVAC Replacement
 Replace courthouse HVAC systems

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20____.
 (month) (year)

 Signature of authorized agent of contracting business entity
 (Declarant)

EXHIBIT I - Other Locally Required Forms


(Insert any other locally required forms)


16. Signatures

County and Vendor/Contractor have executed and delivered this Agreement to be effective as of the Effective Date above.

Batjer Service, LLC

County of Fisher

By: 
Printed Name: John A. Lomas, Jr.
Title: Sales

By: 
Printed Name: Ken Host
Title: County Judge

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND						EFFECTIVE MONTH - 05		
10-430-315	BONDS	200.00	200.00	0.00	177.50	0.00	22.50	89
10-430-320	VIDEO MAGISTRATE OR LAW BOOKS	3,640.00	3,640.00	66.60	1,305.00	0.00	2,268.40	38
10-430-330	SOFTWARE MAINTENANCE	5,100.00	5,100.00	0.00	1,750.00	0.00	3,350.00	34
10-430-350	OUT OF COUNTY SHERIFF CITATIONS	200.00	200.00	0.00	0.00	0.00	200.00	00
	JUSTICE OF THE PEACE #1	127,167.00	127,167.00	251.60	73,807.54	4,328.87	53,107.86	58
0450 DISTRICT ATTORNEY								
10-450-105	SALARY - DISTRICT ATTORNEY	2,759.00	2,759.00	0.00	1,697.44	106.09	1,061.56	62
10-450-110	SALARY - ASSISTANT D.A.	7,982.00	7,982.00	0.00	4,911.53	306.97	3,070.47	62
10-450-130	SALARY - D.A. SECRETARY	6,369.00	6,369.00	0.00	3,919.04	244.94	2,449.96	62
10-450-132	SALARY - ASST D.A. SECRETARY	6,369.00	6,369.00	0.00	3,919.04	244.94	2,449.96	62
10-450-134	SALARY - D.A. INVESTIGATOR	20,816.00	20,816.00	0.00	4,693.61	293.35	16,122.39	23
10-450-135	SALARY - 2ND D.A. INVESTIGATOR	0.00	0.00	0.00	507.26	507.26	507.26	
10-450-200	FICA EXPENSE	3,389.00	3,389.00	0.00	1,503.15	130.33	1,885.85	44
10-450-202	TCDRS GROUP TERM LIFE	332.00	332.00	0.00	122.20	9.37	209.80	37
10-450-205	RETIREMENT	3,645.00	3,645.00	0.00	1,616.95	140.20	2,028.05	44
10-450-210	MEDICAL INSURANCE	9,000.00	9,000.00	0.00	3,003.76	0.00	5,996.24	33
10-450-300	TRAVEL	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-450-305	SUPPLIES	1,128.00	1,128.00	0.00	0.00	0.00	1,128.00	00
10-450-365	CRIME VICTIMS EXPENSE	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	00
10-450-538	LEGAL STATEMENTS OF FACT	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	00
	DISTRICT ATTORNEY	71,889.00	71,889.00	0.00	25,893.98	1,983.45	45,995.02	36
0460 COUNTY ATTORNEY								
10-460-100	SALARY - COUNTY ATTORNEY	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-460-105	COUNTY ATTY - STATE SUPPLEMENT	23,333.00	23,333.00	0.00	15,794.40	987.15	7,538.60	68
10-460-110	SALARY - ADMINISTRATIVE ASSISTANT	10,000.00	10,000.00	0.00	6,840.00	510.00	3,160.00	68
10-460-115	LONGEVITY PAY	750.00	750.00	0.00	0.00	0.00	750.00	00
10-460-200	FICA EXPENSE	5,907.00	5,907.00	0.00	3,762.17	241.45	2,144.83	64
10-460-202	TCDRS GROUP TERM LIFE	579.00	579.00	0.00	306.02	17.36	272.98	53
10-460-205	RETIREMENT	6,355.00	6,355.00	0.00	4,047.43	259.75	2,307.57	64
10-460-210	MEDICAL INSURANCE	10,749.00	10,749.00	0.00	6,650.40	443.36	4,098.60	62
10-460-300	TRAVEL/SCHOOL/TUITION	3,000.00	3,000.00	442.02	945.02	0.00	1,612.96	46
10-460-305	SUPPLIES	2,000.00	2,000.00	9.00	210.12	0.00	1,780.88	11
10-460-310	COMMUNICATIONS	700.00	700.00	0.00	334.59	0.00	365.41	48
10-460-315	BONDS	250.00	250.00	0.00	0.00	0.00	250.00	00
10-460-370	ELECTRONIC FORMS/ LEGAL RESEARCH	2,000.00	2,000.00	0.00	1,249.50	0.00	750.50	62
	COUNTY ATTORNEY	108,757.00	108,757.00	451.02	66,683.65	4,118.07	41,622.33	62
0470 MAINTENANCE - BUILDING & GROUNDS								
10-470-305	SUPPLIES	6,000.00	6,000.00	325.04	3,372.98	0.00	2,301.98	62
10-470-336	LAST YEARS BILL 2021	0.00	0.00	0.00	0.00	0.00	0.00	
10-470-375	COURTHOUSE MAINTENANCE	20,000.00	20,000.00	229.22	15,155.63	1,000.00	5,073.59	75
10-470-376	EXTERMINATOR SERVICES	5,000.00	5,000.00	350.00	1,750.00	0.00	2,900.00	42
10-470-380	UTILITIES	26,000.00	26,000.00	2,182.15	16,107.54	66.28	7,710.31	70
10-470-385	REPAIRS - BUILDINGS	10,000.00	10,000.00	0.00	5,300.88	0.00	4,699.12	53
10-470-387	REPAIRS - AC AND HEATING	15,000.00	15,000.00	0.00	2,295.00	0.00	12,705.00	15
10-470-390	REPAIRS - FC LAW ENFORCEMENT CENTER	2,000.00	2,000.00	0.00	1,330.05	0.00	669.95	67
10-470-392	REPAIRS - EXTENSION SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-470-395	REPAIRS - YARD SERVICES	8,400.00	8,400.00	200.00	600.00	0.00	7,600.00	10
10-470-397	REPAIRS - HISTORICAL SOCIETY	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
	MAINTENANCE - BUILDING & GROUNDS	97,400.00	97,400.00	2,827.97	45,912.08	1,066.28	48,659.95	50
0480 COUNTY AUDITOR								
10-480-100	SALARY - COUNTY AUDITOR	48,157.00	48,157.00	0.00	29,635.20	1,852.20	18,521.80	62
10-480-105	PHONE ALLOWANCE	360.00	360.00	0.00	0.00	0.00	360.00	00
10-480-110	SALARY - ASSISTANT AUDITOR	31,129.00	31,129.00	0.00	19,156.48	1,197.28	11,972.52	62
10-480-115	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
10-480-120	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	16,662.65	1,048.91	13,850.35	55
10-480-200	FICA EXPENSE	8,494.00	8,494.00	0.00	5,007.34	313.53	3,486.66	59
10-480-202	TCDRS GROUP TERM LIFE	833.00	833.00	0.00	408.43	22.55	424.57	49
10-480-205	RETIREMENT	9,139.00	9,139.00	0.00	5,387.02	337.31	3,751.98	59
10-480-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	17,291.04	1,330.08	14,956.96	54
10-480-300	TRAVEL/TUITION/DUES	3,000.00	3,000.00	1,115.00	2,254.41	426.30	369.41	112
10-480-305	SUPPLIES	2,000.00	2,000.00	39.53	1,784.99	0.00	175.48	91
10-480-310	COMMUNICATIONS - IPAD EXPENSE	1,000.00	1,000.00	0.00	783.17	0.00	216.83	78
10-480-315	BONDS & NOTARY	150.00	150.00	0.00	150.00	0.00	0.00	100
10-480-400	NEW EQUIPMENT	640.00	640.00	0.00	518.10	0.00	121.90	81

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05	
	COUNTY AUDITOR	168,563.00	168,563.00	1,154.53	99,038.83	6,528.16	68,369.64	59
0490 COUNTY TREASURER								
10-490-100	SALARY - COUNTY TREASURER	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-490-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
10-490-110	SALARY - ADMINISTRATIVE ASSISTANT	30,511.00	30,511.00	0.00	17,816.71	1,173.60	12,694.29	58
10-490-200	FICA EXPENSE	5,634.00	5,634.00	0.00	3,393.68	216.70	2,240.32	60
10-490-202	TCDRS GROUP TERM LIFE	552.00	552.00	0.00	276.41	15.57	275.59	50
10-490-205	RETIREMENT	6,061.00	6,061.00	0.00	3,650.99	233.13	2,410.01	60
10-490-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	7,980.48	443.36	13,518.52	37
10-490-300	TRAVEL/SCHOOL/TUITIONS/DUES	3,000.00	3,000.00	0.00	455.00	0.00	2,545.00	15
10-490-305	SUPPLIES	2,000.00	2,000.00	0.00	1,190.11	0.00	809.89	60
10-490-315	BONDS	200.00	200.00	0.00	1,775.00	0.00	1,575.00	888
10-490-400	NEW EQUIPMENT	1,000.00	1,000.00	0.00	129.96	0.00	870.04	13
	COUNTY TREASURER	113,591.00	113,591.00	0.00	63,212.34	3,741.36	50,378.66	56
0500 TAX ASSESSOR/COLLECTOR								
10-500-100	SALARY - TAX COLLECTOR	43,134.00	43,134.00	0.00	26,544.00	1,659.00	16,590.00	62
10-500-105	LONGEVITY PAY	5,100.00	5,100.00	0.00	0.00	0.00	5,100.00	00
10-500-110	SALARY - ADMINISTRATIVE ASSISTANT	30,513.00	30,513.00	0.00	18,777.63	1,173.60	11,735.37	62
10-500-115	VOTER REGISTRAR	350.00	350.00	0.00	0.00	0.00	350.00	00
10-500-200	FICA EXPENSE	6,024.00	6,024.00	0.00	3,467.20	216.70	2,556.80	58
10-500-202	TCDRS GROUP TERM LIFE	591.00	591.00	0.00	282.86	15.57	308.14	48
10-500-205	RETIREMENT	6,481.00	6,481.00	0.00	3,730.08	233.13	2,750.92	58
10-500-210	MEDICAL INSURANCE	21,499.00	21,499.00	0.00	13,300.80	886.72	8,198.20	62
10-500-300	TRAVEL	3,000.00	3,000.00	0.00	250.00	0.00	2,750.00	08
10-500-305	SUPPLIES	1,500.00	1,500.00	0.00	150.00	0.00	1,350.00	10
10-500-315	BONDS	450.00	450.00	0.00	50.00	0.00	400.00	11
10-500-335	SUBCONTRACTOR	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
	TAX ASSESSOR/COLLECTOR	119,642.00	119,642.00	0.00	66,552.57	4,184.72	53,089.43	56
0530 NON DEPARTMENTAL								
10-530-200	FICA EXPENSE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-530-202	TCDRS GROUP TERM LIFE	30.00	30.00	0.00	0.00	0.00	30.00	00
10-530-205	RETIREMENT	300.00	300.00	0.00	0.00	0.00	300.00	00
10-530-210	MEDICAL INSURANCE	64.00	64.00	0.00	0.00	0.00	64.00	00
10-530-305	SUPPLIES	2,500.00	2,500.00	0.00	435.30	0.00	2,064.70	17
10-530-310	COMMUNICATIONS	25,000.00	25,000.00	1,334.02	11,774.83	7.95	11,891.15	52
10-530-311	SOFTWARE FOR AUDITOR & TREASURER	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
10-530-335	FISHER COMMUNITY THINK TANK	9,000.00	9,000.00	0.00	3,741.41	0.00	5,258.59	42
10-530-415	MISCELLANEOUS REIMBURSEMENTS	300.00	300.00	0.00	82.48	0.00	217.52	27
10-530-418	MISCELLANEOUS EXPENSE	15,506.00	15,506.00	0.00	7,199.11	0.00	8,306.89	46
10-530-426	COUNTY RESTITUTION EXPENSE	8,100.00	8,100.00	0.00	4,424.73	0.00	3,675.27	55
10-530-427	TAX COLLECTOR REG FEE REFUND	56.00	56.00	0.00	51.75	0.00	4.25	92
10-530-428	JP FINE TRUANCY REIMB - ROBYCISD	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-429	JP FINE TRUANCY REIMB - ROTAN ISD	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-430	BANK CHARGES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-530-436	REDISTRICTING CENUS	10,000.00	10,000.00	0.00	5,000.00	0.00	5,000.00	50
10-530-445	PAPER & POSTAGE	10,000.00	10,000.00	0.00	7,378.40	0.00	2,621.60	74
10-530-450	ANIMAL CONTROL	250.00	250.00	0.00	0.00	0.00	250.00	00
10-530-455	LEGAL FEES	4,500.00	4,500.00	1,000.00	0.00	0.00	3,500.00	22
10-530-458	GAME WARDEN TRAINING	500.00	500.00	0.00	0.00	0.00	500.00	00
10-530-460	EMERGENCY MANAGEMENT COORDINATOR	6,000.00	6,000.00	0.00	12,000.00	0.00	6,000.00	200
10-530-462	NSF EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00
10-530-467	SUPPLEMENTAL DEATH BENEFITS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
10-530-470	WORKERS COMP INSURANCE	25,000.00	25,000.00	0.00	11,580.00	0.00	13,420.00	46
10-530-472	UNEMPLOYMENT INSURANCE	15,000.00	15,000.00	0.00	482.32	0.00	14,517.68	03
10-530-477	OUTSIDE AUDITOR	28,000.00	28,000.00	0.00	0.00	0.00	28,000.00	00
10-530-480	DUES & FEES - COG MATCH	3,000.00	3,000.00	0.00	2,512.00	0.00	488.00	84
10-530-482	LIABILITY INSURANCE	86,000.00	86,000.00	0.00	35,757.00	0.00	50,243.00	42
10-530-485	LEGAL ADS	5,000.00	5,000.00	0.00	1,467.02	0.00	3,532.98	29
10-530-486	RURAL FIRE DEPT FUEL EXPENSE	10,500.00	10,500.00	843.66	1,280.87	0.00	8,375.47	20
10-530-487	RURAL FIRE EQUIPMENT	13,000.00	13,000.00	0.00	6,831.23	0.00	6,168.77	53
10-530-488	RURAL FIRE SCHOOL	2,500.00	2,500.00	0.00	250.00	0.00	2,250.00	10
10-530-489	RURAL FIRE INSURANCE TRUCKS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-490	COUNTY LIBRARIES	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
10-530-492	INTERLOCAL AGREEMENTS-LUBBOCK	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	100
10-530-495	D.A. LEGAL STATEMENT OF FACTS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-497	CASH MATCH SENIOR CITIZENS	10,000.00	10,000.00	4,416.90	4,658.54	0.00	924.56	91
10-530-500	DRUG & ALCOHOL TESTING	2,000.00	2,000.00	0.00	100.00	0.00	1,900.00	05
	NON DEPARTMENTAL	329,956.00	329,956.00	7,594.58	123,006.99	7.95	199,354.43	40

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05	
0540 COUNTY & DISTRICT COURT								
10-540-502	AD LITEM TAX SUITS - T REES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-504	ADULT PROBATION SUPPLIES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-540-506	JUVENILE OFFICER EXPENSES	22,046.00	22,046.00	0.00	12,669.84	0.00	9,376.16	57
10-540-508	GRAND JURY	4,500.00	4,500.00	0.00	2,590.00	0.00	1,910.00	58
10-540-510	PETIT JURY	3,000.00	3,000.00	0.00	1,000.00	0.00	2,000.00	33
10-540-512	J.P. JURY	100.00	100.00	0.00	0.00	0.00	100.00	00
10-540-513	J.P. ATTORNEY COLLECTIONS	5,800.00	5,800.00	0.00	957.87	0.00	4,842.13	17
10-540-514	JURY LODGING & MEALS	600.00	600.00	0.00	0.00	0.00	600.00	00
10-540-515	COURT APPOINTED COUNTY COURT	0.00	0.00	0.00	950.00	0.00	950.00	00
10-540-516	JURY COMMISSION	200.00	200.00	0.00	0.00	0.00	200.00	00
10-540-517	COUNTY COURT VISTING COURT REPORTER	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-518	COURT APPOINTED ATTORNEY DISTRICT	35,000.00	35,000.00	1,300.00	17,200.00	0.00	16,500.00	53
10-540-519	COURT APPOINTED CPS	20,000.00	20,000.00	0.00	5,823.00	0.00	14,177.00	29
10-540-520	INTERPRETOR	2,000.00	2,000.00	0.00	100.00	0.00	1,900.00	05
10-540-521	COURT APPOINTED INVESTIGATOR	0.00	0.00	0.00	750.00	0.00	750.00	00
10-540-522	PSYCHIATRIC EVALUATION	3,600.00	3,600.00	0.00	4,566.00	0.00	966.00	127
10-540-523	COUNTY COURT STANDING COUNSEL	0.00	0.00	0.00	800.00	0.00	800.00	00
10-540-524	JUVENILE DETENTION	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-525	OUT OF COUNTY CITATIONS	180.00	180.00	0.00	0.00	0.00	180.00	00
10-540-526	DA & CA DRUG TESTING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-527	COURT APPOINTED COUNSEL JUVENILE	0.00	0.00	0.00	300.00	300.00	300.00	00
COUNTY & DISTRICT COURT		109,226.00	109,226.00	1,300.00	47,706.71	300.00	60,219.29	45
0550 32ND JUDICIAL								
10-550-100	SALARY - DIST COURT ADMIN	8,856.00	8,856.00	0.00	5,526.08	345.38	3,329.92	62
10-550-105	SALARY - DISTRICT JUDGE	2,999.00	2,999.00	0.00	1,697.44	106.09	1,301.56	57
10-550-117	SALARY - COURT REPORTER	14,389.00	14,389.00	0.00	8,891.68	555.73	5,497.32	62
10-550-200	FICA EXPENSE	2,008.00	2,008.00	0.00	1,232.96	77.06	775.04	61
10-550-202	TCDRS GROUP TERM LIFE	197.00	197.00	0.00	100.61	5.54	96.39	51
10-550-205	RETIREMENT	2,160.00	2,160.00	0.00	1,326.24	82.89	833.76	61
10-550-210	MEDICAL INSURANCE	2,100.00	2,100.00	0.00	0.00	0.00	2,100.00	00
10-550-300	TRAVEL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-550-305	SUPPLIES	1,127.00	1,127.00	0.00	0.00	0.00	1,127.00	00
10-550-530	7TH ADM REGION ASSESSMENT	569.00	569.00	0.00	568.12	0.00	0.88	100
10-550-532	COURT REPORTER INSURANCE	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	00
10-550-534	LUNACY COMMITMENT	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	00
10-550-536	VISITING JUDGE/COURT REPORTER	2,000.00	2,000.00	0.00	481.28	0.00	1,518.72	24
10-550-538	D.J. LEGAL STATEMENT OF FACTS	7,900.00	7,900.00	0.00	0.00	0.00	7,900.00	00
10-550-539	INVESTIGATOR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
32ND JUDICIAL		52,105.00	52,105.00	0.00	19,824.41	1,172.69	32,280.59	38
0560 INDIGENT WELFARE								
10-560-560	CHILD CARE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-560-562	DOCTOR'S SERVICES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-560-563	OUT OF COUNTY COURT COST	400.00	400.00	0.00	0.00	0.00	400.00	00
10-560-564	BURIALS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-560-566	EMERGENCY AID	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-568	CLOTHING	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-570	MEALS, ROOM, CARE	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-572	HOSPITAL	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-574	MEDICAL BILLS	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-576	MEDICAL SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-579	AUTOPSY EXPENSE	7,500.00	7,500.00	0.00	6,810.00	0.00	690.00	91
INDIGENT WELFARE		19,000.00	19,000.00	0.00	6,810.00	0.00	12,190.00	36
0580 COUNTY SHERIFF								
10-580-100	SALARY - SHERIFF	50,910.00	50,910.00	0.00	31,329.44	1,958.09	19,580.56	62
10-580-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	00
10-580-108	SALARY - CHIEF DEPUTY	48,248.00	48,248.00	0.00	31,639.00	1,995.20	16,609.00	66
10-580-109	SALARY - PATROL SERGEANT	46,675.00	46,675.00	0.00	30,630.60	1,907.40	16,044.40	66
10-580-110	SALARY - FULL TIME DEPUTIES	134,670.00	134,670.00	0.00	90,225.98	5,373.42	44,444.02	67
10-580-115	PHONE ALLOWANCE	1,670.00	1,670.00	0.00	1,121.04	69.20	548.96	67
10-580-120	SALARY - PART TIME DEPUTIES	5,000.00	5,000.00	0.00	2,815.60	0.00	2,184.40	56
10-580-145	SALARY - OVERTIME CHIEF DEPUTY	3,456.00	3,456.00	0.00	4,263.00	278.40	807.00	123
10-580-146	SALARY - OVERTIME DEPUTIES FT	9,108.00	9,108.00	0.00	4,046.28	0.00	5,061.72	44
10-580-147	SALARY - OVERTIME PATROL SGT	3,548.00	3,548.00	0.00	4,140.18	0.00	592.18	117
10-580-160	SALARY - HOLIDAYS CHIEF DEPUTY	4,887.00	4,887.00	0.00	1,438.40	0.00	3,448.60	29
10-580-161	SALARY - HOLIDAYS DEPUTIES FT	16,049.00	16,049.00	0.00	7,865.44	0.00	8,183.56	49

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-580-162	SALARY - HOLIDAYS PATROL SGT	5,563.00	5,563.00	0.00	2,565.00	0.00	2,998.00	46
10-580-200	FICA EXPENSE	24,843.00	24,843.00	0.00	15,757.59	866.94	9,085.41	63
10-580-202	TCDRS GROUP TERM LIFE	2,436.00	2,436.00	0.00	1,326.52	63.71	1,109.48	54
10-580-205	RETIREMENT	26,726.00	26,726.00	0.00	17,454.20	953.18	9,271.80	65
10-580-210	MEDICAL INSURANCE	64,496.00	64,496.00	0.00	33,695.36	1,773.44	30,800.64	52
10-580-300	TRAVEL	3,000.00	3,000.00	0.00	1,053.71	0.00	1,946.29	35
10-580-305	SUPPLIES & EQUIPMENT	17,000.00	17,000.00	1,987.01	12,322.61	0.00	2,690.38	84
10-580-310	COMMUNICATIONS	1,200.00	1,200.00	0.00	292.76	0.00	907.24	24
10-580-315	BONDS & NOTARY	200.00	200.00	0.00	100.00	0.00	100.00	50
10-580-608	VEHICLE EXPENSE	10,000.00	15,000.00	2,899.80	8,227.83	0.00	3,872.37	74
10-580-609	NEW VEHICLES	54,881.00	54,881.00	18,665.00	36,012.43	0.00	203.57	100
10-580-616	VEHICLE GAS	40,000.00	43,000.00	1,937.20	31,265.00	0.00	9,797.80	77
10-580-618	VEHICLE TIRES	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY SHERIFF		574,566.00	582,566.00	25,489.01	369,587.97	15,238.98	187,489.02	68
0585 FC LAW ENFORCEMENT CENTER								
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10-585-105	LONGEVITY PAY	750.00	750.00	0.00	0.00	0.00	750.00	00
10-585-110	SALARY - JAIL ADMINISTRATOR	33,678.00	33,678.00	0.00	20,063.46	1,295.20	13,614.54	60
10-585-111	SALARY - LEC COOK	22,896.00	22,896.00	0.00	2,935.38	0.00	19,960.62	13
10-585-112	SALARY - JAIL SERGEANT FT	32,695.00	32,695.00	0.00	18,643.92	1,100.40	14,051.08	57
10-585-113	SALARY - DISPATCH SERGEANT FT	32,695.00	32,695.00	0.00	18,926.88	1,068.96	13,768.12	58
10-585-115	PHONE ALLOWANCE	340.00	340.00	0.00	650.48	41.52	310.48	191
10-585-142	SALARY - FULL TIME JAILERS	284,228.00	284,228.00	0.00	132,039.45	8,204.79	152,188.55	46
10-585-144	SALARY - PART TIME JAILERS	0.00	0.00	0.00	0.00	0.00	0.00	
10-585-145	SALARY - OVERTIME JAIL ADMIN	4,421.00	4,421.00	0.00	3,691.34	497.84	729.66	83
10-585-146	SALARY - OVERTIME JAILER/DISPATC	53,289.00	53,289.00	0.00	26,128.59	1,992.38	27,160.41	49
10-585-148	SALARY - OVERTIME JAIL SERGEANT	5,517.00	5,517.00	0.00	2,387.48	0.00	3,129.52	43
10-585-149	SALARY - OVERTIME DISPATCH SERGEANT	5,517.00	5,517.00	0.00	2,723.50	0.00	2,793.50	49
10-585-160	SALARY - HOLIDAY PAY JAIL ADMIN	2,040.00	2,040.00	0.00	1,942.80	0.00	97.20	95
10-585-161	SALARY - HOLIDAY PAY FT JAILERS	22,954.00	22,954.00	0.00	11,612.70	0.00	11,341.30	51
10-585-162	SALARY - HOLIDAY PAY JAIL SERGEANT	1,980.00	1,980.00	0.00	1,886.40	0.00	93.60	95
10-585-163	SALARY - HOLIDAY PAY DISPATCH SERG	1,980.00	1,980.00	0.00	1,886.40	0.00	93.60	95
10-585-200	FICA EXPENSE	38,779.00	38,779.00	0.00	18,723.22	1,075.07	20,055.78	48
10-585-202	TCDRS GROUP TERM LIFE	3,802.00	3,802.00	0.00	1,545.68	78.12	2,256.32	41
10-585-205	RETIREMENT	41,720.00	41,720.00	0.00	20,206.13	1,168.75	21,513.87	48
10-585-210	MEDICAL INSURANCE	129,024.00	129,024.00	0.00	53,837.96	3,116.28	75,186.04	42
10-585-300	TRAVEL	6,000.00	6,000.00	3,316.55	2,572.50	0.00	110.95	98
10-585-305	SUPPLIES	5,700.00	8,700.00	712.55	5,147.65	242.26	2,839.80	67
10-585-310	COMMUNICATIONS	13,000.00	13,000.00	0.00	9,260.84	0.00	3,739.16	71
10-585-313	INSPECTIONS & MAINTENCE	2,000.00	7,000.00	0.00	4,635.07	0.00	2,364.93	66
10-585-315	BONDS FOR EMPLOYEES	500.00	500.00	0.00	0.00	0.00	500.00	00
10-585-320	COMPUTER SOFTWARE & MAINTENCE	20,000.00	30,000.00	0.00	23,058.55	0.00	6,941.45	77
10-585-325	CERT TRAINING FOR JAIL STAFF	2,300.00	2,300.00	0.00	2,300.00	0.00	0.00	100
10-585-380	UTILITIES FOR LAW CENTER	33,000.00	33,000.00	3,747.24	16,699.38	0.00	12,553.38	62
10-585-385	LAW CENTER REPAIRS	13,894.00	23,894.00	23.85	14,365.69	0.00	9,552.16	60
10-585-475	COPY EXPENSE FOR LAW CENTER	0.00	0.00	0.00	0.00	0.00	0.00	
10-585-604	NEW HIRE PSYCHIATRIC TESTING	4,200.00	4,200.00	0.00	2,812.40	0.00	1,387.60	67
10-585-605	OUT OF COUNTY HOUSING	10,000.00	10,000.00	0.00	8,223.90	0.00	1,776.10	82
10-585-612	INMATE EXPENSE	27,000.00	35,000.00	3,666.39	23,939.91	0.00	7,393.70	79
10-585-614	INMATE MEDICAL	15,000.00	15,000.00	79.38	7,092.07	0.00	7,828.55	48
10-585-625	LAW CENTER BUILDING INSURANCE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
FC LAW ENFORCEMENT CENTER		890,899.00	926,899.00	11,498.26	459,939.73	19,881.57	455,461.01	51
0590 EXTENSION AGENT								
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10-590-100	SALARY - CEA-AG	17,036.00	17,036.00	0.00	10,483.20	655.20	6,552.80	62
10-590-109	SALARY - TRAVEL STIPEND	6,000.00	6,000.00	0.00	3,692.32	230.77	2,307.68	62
10-590-110	SALARY - ADMINISTRATIVE ASSISTANT	10,000.00	10,000.00	0.00	2,877.50	252.50	7,122.50	29
10-590-200	FICA EXPENSE	2,565.00	2,565.00	0.00	1,299.51	85.39	1,265.49	51
10-590-202	TCDRS GROUP TERM LIFE	2,552.00	2,552.00	0.00	16.87	1.39	2,535.13	01
10-590-205	RETIREMENT	2,760.00	2,760.00	0.00	236.84	20.78	2,523.16	09
10-590-305	SUPPLIES	2,750.00	2,750.00	0.00	1,580.51	0.00	1,169.49	57
10-590-642	STOCK SHOW EXPENSE	6,000.00	6,000.00	50.00	4,450.94	0.00	1,499.06	75
EXTENSION AGENT		49,663.00	49,663.00	50.00	24,637.69	1,246.03	24,975.31	50
0600 APPRAISAL DISTRICT								
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10-600-644	APPRAISAL DISTRICT FEES	181,000.00	181,000.00	0.00	72,385.62	0.00	108,614.38	40
10-600-645	APPRAISAL DISTRICT TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	
APPRAISAL DISTRICT		181,000.00	181,000.00	0.00	72,385.62	0.00	108,614.38	40
0610 COUNTY COURT AT LAW								

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05	
10-610-654	COUNTY COURT AT LAW JUDGE EXPENSE	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
	COUNTY COURT AT LAW	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
GENERAL FUND								
	INCOME TOTALS	3,661,802.00	3,661,802.00		4,247,506.77	1,950.44	585,704.77+	116
	EXPENSE TOTALS	3,385,690.00	3,429,690.00	52,531.41	1,779,001.55	76,746.39	1,598,157.04	53

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0011 ROAD & BRIDGE PRECINCT 1		EFFECTIVE MONTH - 05						
0100 PRECINCT 1 CASH ACCOUNTS								
11-100-100	CFC: ROAD & BRIDGE PRECINCT 1				117,581.60-	3,647.45-	23,393.51	
11-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
11-100-197	DUE FROM GENERAL FUND				0.00	0.00	0.00	
11-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
11-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.56-	
11-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 1 CASH ACCOUNTS					117,581.60-	3,647.45-	25,770.18	
0311 REVENUE ACCOUNTS								
11-311-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
11-311-105	ROAD & BRIDGE	26,519.00	26,519.00		24,729.89	0.00	1,789.11	93
11-311-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.42	1,257.27	14,754.58	69
11-311-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
11-311-125	I&S REVENUE FOR COMM DEB	23,360.00	23,360.00		0.00	0.00	23,360.00	00
11-311-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
11-311-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
11-311-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00	
11-311-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
11-311-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00
11-311-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+	
11-311-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
11-311-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
11-311-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
11-311-185	PIPELINE INCOME	5,000.00	5,000.00		3,725.00	0.00	1,275.00	75
REVENUE ACCOUNTS		313,261.00	313,261.00	0.00	88,465.94	1,257.27	224,795.06	28
0611 EXPENSE ACCOUNTS								
11-611-100	SALARY - COMMISSIONER PCT 1	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
11-611-105	LONGEVITY PAY	3,150.00	3,150.00	0.00	0.00	0.00	3,150.00	00
11-611-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
11-611-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,712.98	1,503.20	15,358.02	61
11-611-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	20,185.60	1,261.60	12,595.40	62
11-611-115	PHONE ALLOWANCE	720.00	720.00	0.00	442.88	27.68	277.12	62
11-611-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	7,517.43	452.40	12,482.57	38
11-611-200	FICA EXPENSE	10,324.00	10,324.00	0.00	5,758.72	359.93	4,565.28	56
11-611-202	TCDRS GROUP TERM LIFE	1,012.00	1,012.00	0.00	471.55	26.04	540.45	47
11-611-205	RETIREMENT	11,106.00	11,106.00	0.00	6,232.27	389.82	4,873.73	56
11-611-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	19,064.48	1,330.08	13,183.52	59
11-611-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
11-611-305	SUPPLIES	8,600.00	8,600.00	134.66	7,750.80	0.00	714.54	92
11-611-310	COMMUNICATIONS	500.00	500.00	0.00	587.52	171.59	87.52-	118
11-611-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00
11-611-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	886.84	23,818.93	0.00	5,294.23	82
11-611-334	LAST YEARS BILLS 2020	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-380	UTILITIES	2,100.00	2,100.00	183.30	1,515.92	0.00	400.78	81
11-611-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	23,360.00	23,360.00	0.00	23,359.32	0.00	0.68	100
11-611-624	DEBT SERVICE - EQUIPMENT INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	1,965.16	26,178.87	0.00	6,855.97	80
11-611-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	5,085.00	0.00	6,915.00	42
11-611-725	TIRES & TUBES	8,000.00	8,000.00	0.00	6,886.32	0.00	1,113.68	86
11-611-745	PIPLINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		312,458.00	312,458.00	3,169.96	202,436.75	7,014.10	106,851.29	66
ROAD & BRIDGE PRECINCT 1								
INCOME TOTALS		313,261.00	313,261.00		88,465.94	1,257.27	224,795.06	28
EXPENSE TOTALS		312,458.00	312,458.00	3,169.96	202,436.75	7,014.10	106,851.29	66

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0012 ROAD & BRIDGE PRECINCT 2							EFFECTIVE MONTH - 05	
0100 PRECINCT 2 CASH ACCOUNTS								
12-100-100	CFC: ROAD & BRIDGE PRECINCT 2				124,984.60-	3,098.33-	54,616.17	
12-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
12-100-186	DUE FROM GENERAL FUND				0.00	0.00	0.00	
12-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
12-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-	
12-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 2 CASH ACCOUNTS					124,984.60-	3,098.33-	56,992.83	
0312 REVENUE ACCOUNTS								
12-312-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
12-312-105	ROAD & BRIDGE	26,519.00	26,519.00		28,974.10	0.00	2,455.10+	109
12-312-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.39	1,257.27	14,754.61	69
12-312-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
12-312-125	I&S REVENUE FOR COMM DEB	58,454.00	58,454.00		0.00	0.00	58,454.00	00
12-312-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
12-312-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
12-312-145	RESERVE FEMA FUNDS	24,710.66	24,710.66		0.00	0.00	24,710.66	00
12-312-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
12-312-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00
12-312-160	SALE OF FIXED ASSETS	0.00	0.00		26,940.00	0.00	26,940.00+	
12-312-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
12-312-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
12-312-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
12-312-185	PIPELINE INCOME	5,000.00	5,000.00		0.00	0.00	5,000.00	00
REVENUE ACCOUNTS		373,065.66	373,065.66	0.00	95,425.12	1,257.27	277,640.54	26
0612 EXPENSE ACCOUNTS								
12-612-100	SALARY - COMMISSIOENER PCT 2	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
12-612-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
12-612-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	24,051.20	1,503.20	15,019.80	62
12-612-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	19,397.10	1,261.60	13,383.90	59
12-612-115	PHONE ALLOWANCE	720.00	720.00	0.00	442.88	27.68	277.12	62
12-612-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	3,223.92	0.00	16,776.08	16
12-612-200	FICA EXPENSE	10,083.00	10,083.00	0.00	5,430.32	327.75	4,652.68	54
12-612-202	TCDRS GROUP TERM LIFE	988.00	988.00	0.00	443.89	23.55	544.11	45
12-612-205	RETIREMENT	10,847.00	10,847.00	0.00	5,841.86	352.59	5,005.14	54
12-612-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	19,951.20	1,330.08	12,296.80	62
12-612-300	TRAVEL & SCHOOL	3,000.00	3,000.00	631.80	200.00	0.00	2,168.20	28
12-612-305	SUPPLIES	8,600.00	8,600.00	540.56	7,363.25	0.00	696.19	92
12-612-310	COMMUNICATIONS	500.00	500.00	0.00	265.93	0.00	234.07	53
12-612-315	BONDS	200.00	200.00	0.00	177.50	0.00	22.50	89
12-612-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	3,760.22	12,825.45	43.50	13,414.33	55
12-612-334	LAST YEARS BILLS 2020	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-380	UTILITIES	2,550.00	2,550.00	104.00	1,609.25	0.00	836.75	67
12-612-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-622	DEBT SERVICE - EQUIPMENT PRINICPAL	54,183.00	54,183.00	0.00	52,265.40	0.00	1,917.60	96
12-612-624	DEBT SERVICE - EQUIPMENT INTEREST	5,078.00	5,078.00	0.00	6,158.24	0.00	1,080.24-	121
12-612-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	721.44	23,789.20	0.00	10,489.36	70
12-612-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	545.58	0.00	11,454.42	05
12-612-725	TIRES & TUBES	8,000.00	8,000.00	0.00	3,923.96	0.00	4,076.04	49
12-612-740	FEMA RESERVE	24,710.66	24,710.66	0.00	0.00	0.00	24,710.66	00
12-612-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		369,845.66	369,845.66	5,758.02	211,774.29	6,361.71	152,313.35	59
ROAD & BRIDGE PRECINCT 2								
INCOME TOTALS		373,065.66	373,065.66		95,425.12	1,257.27	277,640.54	26
EXPENSE TOTALS		369,845.66	369,845.66	5,758.02	211,774.29	6,361.71	152,313.35	59

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0013 ROAD & BRIDGE PRECINCT 3		EFFECTIVE MONTH - 05						
0100 PRECINCT 3 CASH ACCOUNTS								
13-100-100	CFC: ROAD & BRIDGE PRECINCT 3				98,647.27-	3,905.79-	170,718.14	
13-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
13-100-186	DUE TO GENERAL FUND				0.00	0.00	0.00	
13-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
13-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-	
13-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 3 CASH ACCOUNTS					98,647.27-	3,905.79-	173,094.80	
0313 REVENUE ACCOUNTS								
13-313-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
13-313-105	ROAD & BRIDGE	26,519.00	26,519.00		24,396.58	0.00	2,122.42	92
13-313-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.38	1,257.26	14,754.62	69
13-313-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
13-313-125	I&S REVENUE FOR COMM DEB	54,484.00	54,484.00		0.00	0.00	54,484.00	00
13-313-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
13-313-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
13-313-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
13-313-155	RESERVE FUNDS	26,382.00	26,382.00		0.00	0.00	26,382.00	00
13-313-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+	
13-313-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
13-313-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
13-313-185	PIPELINE INCOME	10,000.00	10,000.00		30,500.00	0.00	20,500.00+	305
REVENUE ACCOUNTS		349,385.00	349,385.00	0.00	114,907.59	1,257.26	234,477.41	33
0613 EXPENSE ACCOUNTS								
13-613-100	SALARY - COMMISSIONER PCT 3	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
13-613-105	LONGEVITY PAY	3,900.00	3,900.00	0.00	0.00	0.00	3,900.00	00
13-613-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
13-613-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,487.50	1,503.20	15,583.50	60
13-613-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	20,075.21	1,261.60	12,705.79	61
13-613-115	PHONE ALLOWANCE	720.00	720.00	0.00	456.72	27.68	263.28	63
13-613-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	9,198.80	874.64	10,801.20	46
13-613-200	FICA EXPENSE	10,381.00	10,381.00	0.00	5,865.85	392.57	4,515.15	57
13-613-202	TCDRS GROUP TERM LIFE	1,018.00	1,018.00	0.00	480.38	28.36	537.62	47
13-613-205	RETIREMENT	11,168.00	11,168.00	0.00	6,344.13	424.57	4,823.87	57
13-613-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	15,372.70	877.06	16,875.30	48
13-613-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	225.00	0.00	2,775.00	08
13-613-305	SUPPLIES	15,600.00	15,600.00	189.57	1,543.83	0.00	13,866.60	11
13-613-310	COMMUNICATIONS	500.00	500.00	0.00	0.00	0.00	500.00	00
13-613-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00
13-613-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	2,776.99	15,825.05	0.00	11,397.96	62
13-613-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-380	UTILITIES	1,500.00	1,500.00	69.56	640.98	0.00	789.46	47
13-613-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-622	DEBT SERVICE - EQUIPMENT PRINICIPAL	50,079.00	50,079.00	0.00	49,908.57	0.00	170.43	100
13-613-624	DEBT SERVICE - EQUIPMENT INTEREST	4,405.00	4,405.00	0.00	4,389.20	0.00	15.80	100
13-613-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	4,684.97	20,597.06	0.00	9,717.97	72
13-613-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	12,000.00	0.00	0.00	100
13-613-725	TIRES & TUBES	8,000.00	8,000.00	445.00	935.00	0.00	6,620.00	17
13-613-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	2,759.00	0.00	2,759.00-	
EXPENSE ACCOUNTS		350,857.00	350,857.00	8,166.09	213,973.14	6,881.44	128,717.77	63
ROAD & BRIDGE PRECINCT 3								
INCOME TOTALS		349,385.00	349,385.00		114,907.59	1,257.26	234,477.41	33
EXPENSE TOTALS		350,857.00	350,857.00	8,166.09	213,973.14	6,881.44	128,717.77	63

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0014 ROAD & BRIDGE PRECINCT 4		EFFECTIVE MONTH - 05						
0100 PRECINCT 1 CASH ACCOUNTS								
14-100-100	CFC: ROAD & BRIDGE PRECINCT 4				19,509.08-	3,941.94-	131,665.99	
14-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
14-100-186	DUE FROM GENERAL FUND				0.00	0.00	0.00	
14-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,125.23	
14-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	748.57-	
14-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 1 CASH ACCOUNTS					19,509.08-	3,941.94-	134,042.65	
0314 REVENUE ACCOUNTS								
14-314-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
14-314-105	ROAD & BRIDGE	26,519.00	26,519.00		24,396.60	0.00	2,122.40	92
14-314-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		33,245.37	1,257.27	14,754.63	69
14-314-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		6,265.63	0.00	7,734.37	45
14-314-125	I&S REVENUE FOR COMM DEB	0.00	0.00		0.00	0.00	0.00	
14-314-130	LONG TERM FINANCING INCOME	0.00	0.00		0.00	0.00	0.00	
14-314-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
14-314-145	RESERVE FEMA FUNDS	33,984.49	33,984.49		0.00	0.00	33,984.49	00
14-314-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
14-314-155	RESERVE FUNDS	26,832.00	26,832.00		0.00	0.00	26,832.00	00
14-314-160	SALE OF FIXED ASSETS	0.00	0.00		20,500.00	0.00	20,500.00+	
14-314-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
14-314-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
14-314-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
14-314-185	PIPELINE INCOME	1,000.00	1,000.00		6,000.00	0.00	5,000.00+	600
REVENUE ACCOUNTS		320,335.49	320,335.49	0.00	90,407.60	1,257.27	229,927.89	28
0614 EXPENSE ACCOUNTS								
14-614-100	SALARY - COMMISSIONER PCT 4	39,286.00	39,286.00	0.00	17,714.24	1,107.14	21,571.76	45
14-614-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-109	SALARY - TRAVEL STIPEND	0.00	0.00	0.00	6,153.92	384.62	6,153.92-	
14-614-110	SALARY - ROAD FOREMAN	39,071.00	39,071.00	0.00	23,675.41	1,503.20	15,395.59	61
14-614-112	SALARY - ROAD HAND	32,781.00	32,781.00	0.00	7,087.60	1,206.40	25,693.40	22
14-614-115	PHONE ALLOWANCE	720.00	720.00	0.00	435.04	27.68	284.96	60
14-614-120	SALARY - OVERTIME & PART TIME	20,000.00	20,000.00	0.00	67.86	0.00	19,932.14	00
14-614-200	FICA EXPENSE	10,083.00	10,083.00	0.00	4,184.88	320.97	5,898.12	42
14-614-202	TCDRS GROUP TERM LIFE	988.00	988.00	0.00	337.58	23.25	650.42	34
14-614-205	RETIREMENT	10,847.00	10,847.00	0.00	4,526.75	348.05	6,320.25	42
14-614-210	MEDICAL INSURANCE	32,248.00	32,248.00	0.00	3,218.36	456.12	29,029.64	10
14-614-300	TRAVEL & SCHOOL	3,000.00	3,000.00	527.84	1,468.11	0.00	1,004.05	67
14-614-305	SUPPLIES	15,600.00	15,600.00	182.75	10,389.63	0.00	5,027.62	68
14-614-310	COMMUNICATIONS	500.00	500.00	0.00	265.93	0.00	234.07	53
14-614-315	BONDS	200.00	200.00	0.00	50.00	0.00	150.00	25
14-614-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	3,231.95	9,847.48	911.63	16,920.57	44
14-614-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-380	UTILITIES	1,500.00	1,500.00	50.00	957.35	66.93	492.65	67
14-614-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-622	DEBT SERVICE - EQUIPMENT PRINICIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-624	DEBT SERVICE - EQUIPMENT INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-625	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
14-614-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	1,143.30	13,652.95	0.00	20,203.75	42
14-614-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	300.00	0.00	0.00	11,700.00	03
14-614-725	TIRES & TUBES	8,000.00	8,000.00	25.00	6,334.00	0.00	1,641.00	79
14-614-740	FEMA RESERVE	33,984.49	33,984.49	0.00	0.00	0.00	33,984.49	00
14-614-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		325,808.49	325,808.49	5,460.84	110,367.09	6,355.99	209,980.56	36
ROAD & BRIDGE PRECINCT 4								
INCOME TOTALS		320,335.49	320,335.49		90,407.60	1,257.27	229,927.89	28
EXPENSE TOTALS		325,808.49	325,808.49	5,460.84	110,367.09	6,355.99	209,980.56	36

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0020 JAIL BOND I&S FUND							EFFECTIVE MONTH - 05	
0100 JAIL BOND I&S CASH								
=====								
20-100-190	I&S ACCOUNT JAIL BOND				193,433.94	0.00	530,618.63	
20-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	24,710.46	
20-100-285	ALLOWANCE-UNCOLLETABLE TAXES				0.00	0.00	5,923.13-	
20-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
20-100-295	DUE FROM GENERAL FUND				0.00	0.00	0.00	
JAIL BOND I&S CASH					193,433.94	0.00	549,405.96	
0315 JAIL BOND I&S REVENUE								
=====								
20-315-100	JAIL BOND I&S TAXES	465,819.00	465,819.00		591,510.94	0.00	125,691.94+	127
20-315-180	JAIL BOND I&S TAXES INTEREST	1,200.00	1,200.00		4,182.38	0.00	2,982.38+	349
JAIL BOND I&S REVENUE					595,693.32	0.00	128,674.32+	128
0615 JAIL BOND I&S EXPENSE								
=====								
20-615-622	JAIL BOND PAYMENT PRINCIPAL	335,000.00	335,000.00	0.00	335,000.00	0.00	0.00	100
20-615-624	JAIL BOND PAYMENT INTEREST	130,819.00	130,819.00	0.00	67,084.38	0.00	63,734.62	51
20-615-625	JAIL BOND WIRE TRANSFER CHARGE	400.00	400.00	0.00	175.00	0.00	225.00	44
JAIL BOND I&S EXPENSE					402,259.38	0.00	63,959.62	86
JAIL BOND I&S FUND								
INCOME TOTALS		467,019.00	467,019.00		595,693.32	0.00	128,674.32+	128
EXPENSE TOTALS		466,219.00	466,219.00	0.00	402,259.38	0.00	63,959.62	86

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0021 LATERAL ROAD PRECINCT 1							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT1 CASH ACCT								
=====								
21-100-100	CFC: LATERAL ROAD PRECINCT 1				1,019.32	0.00	2,934.53	
	LATERAL ROAD PCT1 CASH ACCT				1,019.32	0.00	2,934.53	
0321 LATERAL ROAD PCT1 REVENUE								
=====								
21-321-190	LATERAL STATE ROAD FUND PCT1	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	LATERAL ROAD PCT1 REVENUE	5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0621 LATERAL ROAD PCT1 EXPENSE								
=====								
21-621-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
21-621-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	1,500.00	0.00	1,066.00	58
	LATERAL ROAD PCT1 EXPENSE	5,133.00	5,133.00	0.00	4,067.00	0.00	1,066.00	79
	LATERAL ROAD PRECINCT 1							
	INCOME TOTALS	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	4,067.00	0.00	1,066.00	79

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0022 LATERAL ROAD PRECINCT 2							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT2 CASH ACCT								
=====								
22-100-100	CFC: LATERAL ROAD PRECINCT 2				46.69-	0.00	1,784.86	

	LATERAL ROAD PCT2 CASH ACCT				46.69-	0.00	1,784.86	
0322 LATERAL ROAD PCT2 REVENUE								
=====								
22-322-190	LATERAL STATE ROAD FUND PCT2	5,133.00	5,133.00		5,086.31	0.00	46.69	99

	LATERAL ROAD PCT2 REVENUE	5,133.00	5,133.00	0.00	5,086.31	0.00	46.69	99
0622 LATERAL ROAD PCT2 EXPENSE								
=====								
22-622-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
22-622-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	2,566.00	0.00	0.00	100

	LATERAL ROAD PCT2 EXPENSE	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100
LATERAL ROAD PRECINCT 2								
	INCOME TOTALS	5,133.00	5,133.00		5,086.31	0.00	46.69	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0023 LATERAL ROAD PRECINCT 3							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT3 CASH ACCT								
=====								
23-100-100	CFC: LATERAL ROAD PRECINCT 3				46.68-	0.00	115.45-	
	LATERAL ROAD PCT3 CASH ACCT				46.68-	0.00	115.45-	
0323 LATERAL ROAD PCT3 REVENUE								
=====								
23-323-190	LATERAL STATE ROAD FUND PCT3	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	LATERAL ROAD PCT3 REVENUE	5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0623 LATERAL ROAD PCT3 EXPENSE								
=====								
23-623-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
23-623-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	2,566.00	0.00	0.00	100
	LATERAL ROAD PCT3 EXPENSE	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100
	LATERAL ROAD PRECINCT 3							
	INCOME TOTALS	5,133.00	5,133.00		5,086.32	0.00	46.68	99
	EXPENSE TOTALS	5,133.00	5,133.00	0.00	5,133.00	0.00	0.00	100

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0024 LATERAL ROAD PRECINCT 4							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT4 CASH ACCT								
=====								
24-100-100	CFC: LATERAL ROAD PRECINCT 4				2,519.32	0.00	6,169.68	
LATERAL ROAD PCT4 CASH ACCT					2,519.32	0.00	6,169.68	
0324 LATERAL ROAD PCT4 REVENUE								
=====								
24-324-190	LATERAL STATE ROAD FUND PCT4	5,133.00	5,133.00		5,086.32	0.00	46.68	99
LATERAL ROAD PCT4 REVENUE		5,133.00	5,133.00	0.00	5,086.32	0.00	46.68	99
0624 LATERAL ROAD PCT4 EXPENSE								
=====								
24-624-700	DIESEL, OIL, AND GASOLINE	2,567.00	2,567.00	0.00	2,567.00	0.00	0.00	100
24-624-705	ROAD MATERIAL & CONSTRUCTION	2,566.00	2,566.00	0.00	0.00	0.00	2,566.00	00
LATERAL ROAD PCT4 EXPENSE		5,133.00	5,133.00	0.00	2,567.00	0.00	2,566.00	50
LATERAL ROAD PRECINCT 4								
INCOME TOTALS		5,133.00	5,133.00		5,086.32	0.00	46.68	99
EXPENSE TOTALS		5,133.00	5,133.00	0.00	2,567.00	0.00	2,566.00	50

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0026 IT YEARLY SERVICES							EFFECTIVE MONTH - 05	
0100 IT YEARLY SERVICES CASH								
=====								
26-100-100	IT YEARLY SERVICES CASH ACCOUNT				87,646.05-	750.00-	456,266.29-	
IT YEARLY SERVICES CASH					87,646.05-	750.00-	456,266.29-	
0200 IT YEARLY SERVICES LIABILITY								
=====								
26-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
IT YEARLY SERVICES LIABILITY		0.00	0.00	0.00	0.00	0.00	0.00	
0330 IT YEARLY SERVICES REVENUE								
=====								
26-330-185	IT YEARLY REVENUE	0.00	0.00		0.00	0.00	0.00	
IT YEARLY SERVICES REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0660 IT YEARLY SERVICES EXPENSE								
=====								
26-660-600	COPIERS & PRINTERS	27,000.00	27,000.00	1,407.96	17,691.87	0.00	7,900.17	71
26-660-601	BACKUP & DISASTER	18,000.00	18,000.00	1,815.00	12,705.00	0.00	3,480.00	81
26-660-602	CORE FIREWALL	4,176.00	4,176.00	348.00	2,436.00	0.00	1,392.00	67
26-660-603	LEC NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-604	CH NETWORK	7,200.00	7,200.00	600.00	4,200.00	0.00	2,400.00	67
26-660-605	LEC SECURITY SOFTWARE	11,000.00	11,000.00	1,081.20	7,568.40	0.00	2,350.40	79
26-660-606	CH SECURITY SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-607	NEW SECURE EMAIL	8,400.00	8,400.00	700.00	4,760.00	0.00	2,940.00	65
26-660-608	EXISTING HOST TAC WEBSITE	1,550.00	1,550.00	0.00	1,550.00	0.00	0.00	100
26-660-609	OFFICE 365	4,500.00	4,500.00	400.00	2,800.00	0.00	1,300.00	71
26-660-610	ADOBE PDF SOFTWARE	2,106.00	2,106.00	0.00	1,429.89	0.00	676.11	68
26-660-611	LEC MONITOR GENERATOR	1,680.00	1,680.00	0.00	0.00	0.00	1,680.00	00
26-660-612	EST BACKUP INTERNET	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-613	INTERNET FOR PATROL CARS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-614	INTERNET FOR SENIOR CITIZENS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-615	INTERNET SERVICE PROVIDER	15,000.00	15,000.00	160.00	9,639.58	750.00	5,200.42	65
26-660-616	PHONE LINE COST	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-617	SPARE SUPPLIES KEPT ON SITE	3,500.00	3,500.00	400.32-	465.31	0.00	3,435.01	02
26-660-618	SUPPORT FOR IT SYSTEMS	30,000.00	30,000.00	3,200.00	22,400.00	0.00	4,400.00	85
IT YEARLY SERVICES EXPENSE		134,112.00	134,112.00	9,311.84	87,646.05	750.00	37,154.11	72
IT YEARLY SERVICES								
INCOME TOTALS		0.00	0.00		0.00	0.00	0.00	
EXPENSE TOTALS		134,112.00	134,112.00	9,311.84	87,646.05	750.00	37,154.11	72

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0028 CONTINGENCY FUND							EFFECTIVE MONTH - 05	
0100 CONTINGENCY CASH								
=====								
28-100-100	CONTINGENCY FUND CASH				0.00	0.00	8,402.13-	
CONTINGENCY CASH					0.00	0.00	8,402.13-	
0200 CONTINGENCY LIABILITY								
=====								
28-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
CONTINGENCY LIABILITY		0.00	0.00	0.00	0.00	0.00	0.00	
0328 CONTINGENCY REVENUE								
=====								
28-328-100	CONTINGENCY WIND TAX REVENUE	0.00	0.00		0.00	0.00	0.00	
CONTINGENCY REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0628 CONTINGENCY EXPENSE								
=====								
28-628-628	CONTINGENCY EXPENSE	215.00	215.00	0.00	0.00	0.00	215.00	00
CONTINGENCY EXPENSE		215.00	215.00	0.00	0.00	0.00	215.00	00
CONTINGENCY FUND								
INCOME TOTALS		0.00	0.00		0.00	0.00	0.00	
EXPENSE TOTALS		215.00	215.00	0.00	0.00	0.00	215.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0029 COUNTY COURT REPORTER FUND							EFFECTIVE MONTH - 05	
0100 COUNTY COURT REPORTER CASH								
=====								
29-100-100	COUNTY COURT REPORTER CASH				717.90	0.00	1,910.33	
29-100-230	DISTRICT CLERK CC				0.00	0.00	50.00	
29-100-231	COUNTY CLERK CC				75.00	0.00	100.00	
					-----		-----	
COUNTY COURT REPORTER CASH					792.90	0.00	2,060.33	
0200 COUNTY COURT REPORTER LIABILITY								
=====								
29-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
					-----		-----	
COUNTY COURT REPORTER LIABILITY		0.00	0.00	0.00	0.00	0.00	0.00	
0390 COUNTY COURT REPORTER REVENUE								
=====								
29-390-390	DIST & COUNTY CLERK COURT REPORTER	900.00	900.00		792.90	0.00	107.10	88
					-----		-----	
COUNTY COURT REPORTER REVENUE		900.00	900.00	0.00	792.90	0.00	107.10	88
0690 COUNTY COURT REPORTER EXPENSE								
=====								
29-690-395	COUNTY COURT REPORTER EXPENSE	900.00	900.00	0.00	0.00	0.00	900.00	00
					-----		-----	
COUNTY COURT REPORTER EXPENSE		900.00	900.00	0.00	0.00	0.00	900.00	00
COUNTY COURT REPORTER FUND								
INCOME TOTALS		900.00	900.00		792.90	0.00	107.10	88
EXPENSE TOTALS		900.00	900.00	0.00	0.00	0.00	900.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0030 COURT RECORDS PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COURT RECORDS PRESERVATION CASH								
=====								
30-100-100	CFC: COURT RECORDS PRES CASH				100.00	0.00	6,522.67	
30-100-230	DISTRICT CLERK CC ACCOUNT				20.00-	0.00	0.00	
30-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	

	COURT RECORDS PRESERVATION CASH				80.00	0.00	6,522.67	
0330 COURT RECORDS PRESERV REVENUE								
=====								
30-330-730	C&D RECORDS PRESERVATION FEES	300.00	300.00		80.00	0.00	220.00	27

	COURT RECORDS PRESERV REVENUE	300.00	300.00	0.00	80.00	0.00	220.00	27
0730 COURT RECORDS PRESERV EXPENSE								
=====								
30-730-730	COURT RECORDS PRESERV EXPENSE	300.00	300.00	0.00	0.00	0.00	300.00	00

	COURT RECORDS PRESERV EXPENSE	300.00	300.00	0.00	0.00	0.00	300.00	00
COURT RECORDS PRESERVATION FUND								
	INCOME TOTALS	300.00	300.00		80.00	0.00	220.00	27
	EXPENSE TOTALS	300.00	300.00	0.00	0.00	0.00	300.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0031 COUNTY JURY FUND							EFFECTIVE MONTH - 05	
0100 COUNTY JURY FUND CASH								
=====								
31-100-100	COUNTY JURY FUND CASH				277.65	0.00	759.93	
31-100-230	DISTRICT CLERK CC				0.00	0.00	20.00	
31-100-231	COUNTY CLERK CC				30.00	0.00	40.00	
COUNTY JURY FUND CASH					307.65	0.00	819.93	
0200 COUNTY JURY LIABILITY ACCOUNTS								
=====								
31-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY JURY LIABILITY ACCOUNTS		0.00	0.00	0.00	0.00	0.00	0.00	
0380 COUNTY JURY REVENUE ACCOUNTS								
=====								
31-380-380	COUNTY CLERK JURY FEES	95.00	95.00		125.96	0.00	30.96	133
31-380-385	DISTRICT CLERK JURY FEES	260.00	260.00		181.69	0.00	78.31	70
COUNTY JURY REVENUE ACCOUNTS		355.00	355.00	0.00	307.65	0.00	47.35	87
0680 COUNTY JURY EXPENSE ACCOUNTS								
=====								
31-680-680	COUNTY JURY EXPENSE	355.00	355.00	0.00	0.00	0.00	355.00	00
COUNTY JURY EXPENSE ACCOUNTS		355.00	355.00	0.00	0.00	0.00	355.00	00
COUNTY JURY FUND								
INCOME TOTALS		355.00	355.00		307.65	0.00	47.35	87
EXPENSE TOTALS		355.00	355.00	0.00	0.00	0.00	355.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0033 C&D COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 C&D COURT TECHNOLOGY CASH ACCT								
=====								
33-100-100	CFC: C&D COURT TECHNOLOGY FUND				49.65	0.00	803.32	
33-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
33-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	

	C&D COURT TECHNOLOGY CASH ACCT				49.65	0.00	803.32	
0333 C&D COURT TECHNOLOGY REVENUE								
=====								
33-333-180	C&D COURT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
33-333-733	C&D COURT TECH FEES	60.00	60.00		49.65	0.00	10.35	83

	C&D COURT TECHNOLOGY REVENUE	60.00	60.00	0.00	49.65	0.00	10.35	83
0733 C&D COURT TECHNOLOGY EXPENSE								
=====								
33-733-733	C&D COURT TECH EXPENSES	60.00	60.00	0.00	0.00	0.00	60.00	00

	C&D COURT TECHNOLOGY EXPENSE	60.00	60.00	0.00	0.00	0.00	60.00	00
C&D COURT TECHNOLOGY FUND								
	INCOME TOTALS	60.00	60.00		49.65	0.00	10.35	83
	EXPENSE TOTALS	60.00	60.00	0.00	0.00	0.00	60.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT					
REPORTING FUND: 0035 TIF GRANT FUND							EFFECTIVE MONTH - 05						
0100 TIF GRANT FUND CASH ACCOUNTS													
=====													
35-100-100	TIF GRANT - CASH				71,449.47	1,117.50-	179,987.38						
TIF GRANT FUND CASH ACCOUNTS							71,449.47	1,117.50-	179,987.38				
0300 TIF GRANT FUND REVENUE ACCOUNTS													
=====													
35-300-110	TIF GRANT REVENUE - PCT #1	0.00	0.00		71,928.70	0.00	71,928.70+						
35-300-120	TIF GRANT REVENUE - PCT #2	53,747.65	53,747.65		4,471.53	0.00	49,276.12	08					
35-300-130	TIF GRANT REVENUE - PCT #3	54,386.41	54,386.41		451.22	0.00	53,935.19	01					
35-300-140	TIF GRANT REVENUE - PCT #4	40,584.71	40,584.71		4,471.52	0.00	36,113.19	11					
35-300-180	TIF GRANT REVENUE BANK INTEREST	0.00	0.00		0.00	0.00	0.00						
TIF GRANT FUND REVENUE ACCOUNTS							148,718.77	148,718.77	0.00	81,322.97	0.00	67,395.80	55
0600 TIF GRANT FUND EXPENSE ACCOUNTS													
=====													
35-600-110	TIF GRANT EXPENSE - PCT #1	0.00	0.00	0.00	7,172.00	0.00	7,172.00-						
35-600-120	TIF GRANT EXPENSE - PCT #2	53,747.65	53,747.65	146.00	1,584.00	0.00	52,017.65	03					
35-600-130	TIF GRANT EXPENSE - PCT #3	54,386.41	54,386.41	0.00	0.00	0.00	54,386.41	00					
35-600-140	TIF GRANT EXPENSE - PCT #4	40,584.71	40,584.71	0.00	1,117.50	1,117.50	39,467.21	03					
TIF GRANT FUND EXPENSE ACCOUNTS							148,718.77	148,718.77	146.00	9,873.50	1,117.50	138,699.27	07
0601 PAYROLL EXPENSE PCT#1													
=====													
35-601-113	SALARY - TIF GRANT PART TIME-PCT#1	0.00	0.00	0.00	0.00	0.00	0.00						
35-601-114	SALARY - TIF GRANT FULL TIME-PCT#1	0.00	0.00	0.00	0.00	0.00	0.00						
35-601-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-601-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-601-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-601-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
PAYROLL EXPENSE PCT#1							0.00	0.00	0.00	0.00	0.00	0.00	
0602 PAYROLL EXPENSE PCT#2													
=====													
35-602-113	SALARY - TIF GRANT PART TIME-PCT#2	0.00	0.00	0.00	0.00	0.00	0.00						
35-602-114	SALARY - TIF GRANT FULL TIME-PCT#2	0.00	0.00	0.00	0.00	0.00	0.00						
35-602-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-602-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-602-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-602-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
PAYROLL EXPENSE PCT#2							0.00	0.00	0.00	0.00	0.00		
0603 PAYROLL EXPENSE PCT#3													
=====													
35-603-113	SALARY - TIF GRANT PART TIME-PCT#3	0.00	0.00	0.00	0.00	0.00	0.00						
35-603-114	SALARY - TIF GRANT FULL TIME-PCT#3	0.00	0.00	0.00	0.00	0.00	0.00						
35-603-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-603-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-603-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-603-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
PAYROLL EXPENSE PCT#3							0.00	0.00	0.00	0.00	0.00		
0604 PAYROLL EXPENSE PCT#4													
=====													
35-604-113	SALARY - TIF GRANT PART TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00						
35-604-114	SALARY - TIF GRANT FULL TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00						
35-604-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-604-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-604-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
35-604-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00						
PAYROLL EXPENSE PCT#4							0.00	0.00	0.00	0.00	0.00		
TIF GRANT FUND													
INCOME TOTALS		148,718.77	148,718.77		81,322.97	0.00	67,395.80	55					
EXPENSE TOTALS		148,718.77	148,718.77	146.00	9,873.50	1,117.50	138,699.27	07					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0036 DISTRICT COURT RECORDS TECH FUND							EFFECTIVE MONTH - 05	
0100 DIST COURT RECORDS TECH CASH								
=====								
36-100-100	CFC: DIST COURT RECORDS TECH FUND				55.00	0.00	5,631.71	
36-100-230	DISTRICT CLERK CC ACCOUNT				10.00	0.00	10.00	
					65.00	0.00	5,641.71	
0336 DIST COURT RECORDS TECH REVENUE								
=====								
36-336-180	DIST COURT REC TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
36-336-736	DIST COURT REC TECH FEES	180.00	180.00		65.00	0.00	115.00	36
					65.00	0.00	115.00	36
0736 DIST COURT RECORDS TECH EXPENSE								
=====								
36-736-736	DIST COURT REC TECH EXPENSES	180.00	180.00	0.00	0.00	0.00	180.00	00
					0.00	0.00	180.00	00
DISTRICT COURT RECORDS TECH FUND								
INCOME TOTALS		180.00	180.00		65.00	0.00	115.00	36
EXPENSE TOTALS		180.00	180.00	0.00	0.00	0.00	180.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT					
REPORTING FUND: 0039 COMMISSARY PROFIT ACCOUNT							EFFECTIVE MONTH - 05						
0100 COMMISSARY PROFIT CASH ACCT													
=====													
39-100-170	COMMISSARY CHECKING				710.00	0.00	2,640.89						
COMMISSARY PROFIT CASH ACCT							710.00	0.00	2,640.89				
0300 COMMISSARY PROFIT REVENUE													
=====													
39-300-110	COMMISSARY PROFIT ACCOUNT	1,200.00	1,200.00		910.70	0.00	289.30	76					
39-300-120	COMMISSARY PROFIT INTEREST EARNED	2.00	2.00		20.32	0.00	18.32	16					
COMMISSARY PROFIT REVENUE							1,202.00	1,202.00	0.00	931.02	0.00	270.98	77
0400 COMMISSARY PROFIT EXPENSE													
=====													
39-400-110	COMMISSARY PROFIT EXPENSE	1,202.00	1,202.00	0.00	221.02	0.00	980.98	18					
COMMISSARY PROFIT EXPENSE							1,202.00	1,202.00	0.00	221.02	0.00	980.98	18
COMMISSARY PROFIT ACCOUNT													
INCOME TOTALS		1,202.00	1,202.00		931.02	0.00	270.98	77					
EXPENSE TOTALS		1,202.00	1,202.00	0.00	221.02	0.00	980.98	18					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT					
REPORTING FUND: 0040 ELECTION SERVICE CONTRACT FUND							EFFECTIVE MONTH - 05						
0100 ELECTION SERVICE CASH ACCOUNT													
=====													
40-100-100	CFC: ELECTION SERVICES CONT FUND				2,171.03	0.00	4,044.16						
ELECTION SERVICE CASH ACCOUNT							2,171.03	0.00	4,044.16				
0340 ELECTION SERVICE REVENUE													
=====													
40-340-180	ELECTION SERVICE INTEREST EARNED	0.00	0.00		0.00	0.00	0.00						
40-340-740	ELECTION SERVICE REVENUE	400.00	400.00		2,732.63	0.00	2,332.63+	683					
ELECTION SERVICE REVENUE							400.00	400.00	0.00	2,732.63	0.00	2,332.63+	683
0740 ELECTION SERVICE EXPENSE													
=====													
40-740-740	ELECTION SERVICE EXPENSES	35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02					
ELECTION SERVICE EXPENSE							35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02
ELECTION SERVICE CONTRACT FUND													
INCOME TOTALS		400.00	400.00		2,732.63	0.00	2,332.63+	683					
EXPENSE TOTALS		35,000.00	35,000.00	226.98	561.60	0.00	34,211.42	02					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0042 ELECTIONS DEPT FUND							EFFECTIVE MONTH - 05	
0100 ELECTIONS DEPT CASH								
=====								
42-100-100	ELECTIONS CASH ACCOUNT				46,824.11-	1,181.23-	116,192.60-	

	ELECTIONS DEPT CASH				46,824.11-	1,181.23-	116,192.60-	
0342 ELECTIONS DEPT REVENUE								
=====								
42-342-342	FEEES FOR HOLDING ELECTIONS	8,000.00	8,000.00		7,270.80	0.00	729.20	91

	ELECTIONS DEPT REVENUE	8,000.00	8,000.00	0.00	7,270.80	0.00	729.20	91
0720 ELECTIONS DEPT EXPENSE								
=====								
42-720-110	ELECTION CLERK	30,513.00	30,513.00	0.00	19,810.10	1,173.60	10,702.90	65
42-720-200	FICA EXPENSE	2,034.00	2,034.00	0.00	1,515.46	89.78	518.54	75
42-720-202	TCDRS GROUP TERM LIFE	229.00	229.00	0.00	123.53	6.45	105.47	54
42-720-205	RETIRMENT EXPENSE	2,511.00	2,511.00	0.00	1,617.73	96.59	893.27	64
42-720-210	MEDICAL INSURANCE PAYABLE	10,749.00	10,749.00	0.00	4,876.96	443.36	5,872.04	45
42-720-305	SUPPLIES & BALLOTS	2,500.00	2,500.00	0.00	1,329.73	0.00	1,170.27	53
42-720-330	PROGRAMMING	5,000.00	5,000.00	0.00	7,336.83	0.00	2,336.83	147
42-720-345	CONTRACTS	8,568.00	8,568.00	0.00	13,330.64	0.00	4,762.64	156
42-720-435	JUDGES & CLERKS	5,000.00	5,000.00	0.00	3,316.00	0.00	1,684.00	66

	ELECTIONS DEPT EXPENSE	67,104.00	67,104.00	0.00	53,256.98	1,809.78	13,847.02	79
ELECTIONS DEPT FUND								
	INCOME TOTALS	8,000.00	8,000.00		7,270.80	0.00	729.20	91
	EXPENSE TOTALS	67,104.00	67,104.00	0.00	53,256.98	1,809.78	13,847.02	79

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0044 COURT FACILITY FEE FUND							EFFECTIVE MONTH - 05	
0100 COURT FACILITY CASH FUND								
=====								
44-100-100	COURT FACILITY CASH ACCOUNT				560.00	0.00	1,440.00	
44-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	40.00	
44-100-231	COUNTY CLERK CC ACCOUNT				60.00	0.00	80.00	
44-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT FACILITY CASH FUND				620.00	0.00	1,560.00	
0344 COURT FACILITY REVENUE ACCOUNTS								
=====								
44-344-744	COURT FACILITY INCOME	480.00	480.00		620.00	0.00	140.00+	129

	COURT FACILITY REVENUE ACCOUNTS	480.00	480.00	0.00	620.00	0.00	140.00+	129
0744 EXPENSE ACCOUNTS								
=====								
44-744-749	COURT FACILITY FEE	480.00	480.00	0.00	0.00	0.00	480.00	00

	EXPENSE ACCOUNTS	480.00	480.00	0.00	0.00	0.00	480.00	00
COURT FACILITY FEE FUND								
	INCOME TOTALS	480.00	480.00		620.00	0.00	140.00+	129
	EXPENSE TOTALS	480.00	480.00	0.00	0.00	0.00	480.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0045 LANGUAGE ACCESS FUND							EFFECTIVE MONTH - 05	
0100 LANGUAGE ACCESS CASH								
=====								
45-100-100	LANGUAGE ACCESS CASH FUND				150.91	3.00	351.91	
45-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	6.00	
45-100-231	COUNTY CLERK CC ACCOUNT				9.00	0.00	12.00	
45-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	LANGUAGE ACCESS CASH				159.91	3.00	369.91	
0345 LANGUAGE ACCESS REVENUE								
=====								
45-345-745	LANGUAGE ACCESS FEE REVENUE	150.00	150.00		159.91	3.00	9.91+	107

	LANGUAGE ACCESS REVENUE	150.00	150.00	0.00	159.91	3.00	9.91+	107
0745 LANGUAGE ACCESS EXPENSE								
=====								
45-745-750	LANGUAGE ACCESS FUND EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00

	LANGUAGE ACCESS EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00
LANGUAGE ACCESS FUND								
	INCOME TOTALS	150.00	150.00		159.91	3.00	9.91+	107
	EXPENSE TOTALS	150.00	150.00	0.00	0.00	0.00	150.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0046 COUNTY DISPUTE RESOLUTION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY DISPUTE RESOLUTION CASH								
=====								
46-100-100	COUNTY DISPUTE RESOLUTION FUND				531.51	5.00	1,306.51	
46-100-230	DISTRICK CLERK CC ACCOUNT				0.00	0.00	30.00	
46-100-231	COUNTY CLERK CC ACCOUNT				45.00	0.00	60.00	
46-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COUNTY DISPUTE RESOLUTION CASH				576.51	5.00	1,396.51	
0346 COUNTY DISPUTE RESOLUTION REVENUE								
=====								
46-346-746	COUNTY DISPUTE FEE	420.00	420.00		576.51	5.00	156.51+	137

	COUNTY DISPUTE RESOLUTION REVENUE	420.00	420.00	0.00	576.51	5.00	156.51+	137
0746 COUNTY DISPUTE RESOLUTION EXPENSE								
=====								
46-746-756	COUNTY DISPUTE EXPENSE	420.00	420.00	0.00	0.00	0.00	420.00	00

	COUNTY DISPUTE RESOLUTION EXPENSE	420.00	420.00	0.00	0.00	0.00	420.00	00
COUNTY DISPUTE RESOLUTION FUND								
	INCOME TOTALS	420.00	420.00		576.51	5.00	156.51+	137
	EXPENSE TOTALS	420.00	420.00	0.00	0.00	0.00	420.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0048 COURT INITIATED GUARDIANSHIP							EFFECTIVE MONTH - 05	
0100 COURT INITIATED GUARDIAN CASH AC								
=====								
48-100-100	COURT INITIATED GUARDIAN CASH				300.00	0.00	4,990.00	
48-100-230	DISRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
48-100-231	COUNTY CLERK CC ACCOUNT				90.00	0.00	220.00	
48-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT INITIATED GUARDIAN CASH AC				390.00	0.00	5,210.00	
0348 COURT INITIATED GUARDIAN REVENUE								
=====								
48-348-348	COURT-INITIATED GUARDIANSHIP FEE	350.00	350.00		390.00	0.00	40.00+	111

	COURT INITIATED GUARDIAN REVENUE	350.00	350.00	0.00	390.00	0.00	40.00+	111
0748 COURT INITIATED GUARDIAN EXPENSE								
=====								
48-748-758	COURT INITIATED GUARDIAN EXPENSE	350.00	350.00	0.00	0.00	0.00	350.00	00

	COURT INITIATED GUARDIAN EXPENSE	350.00	350.00	0.00	0.00	0.00	350.00	00
COURT INITIATED GUARDIANSHIP								
	INCOME TOTALS	350.00	350.00		390.00	0.00	40.00+	111
	EXPENSE TOTALS	350.00	350.00	0.00	0.00	0.00	350.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0050 COUNTY CLERK ARCHIVES FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK ARCHIVES CASH								
=====								
50-100-100	CFC: COUNTY CLERK ARCHIVES FUND				12,470.49	300.49-	133,905.03	
50-100-231	COUNTY CLERK CC ACCOUNT				460.00-	0.00	190.00	
					12,010.49	300.49-	134,095.03	
0350 COUNTY CLERK ARCHIVES REVENUE								
=====								
50-350-180	INTEREST EARNED	0.00	0.00		732.85	0.00	732.85+	
50-350-750	COUNTY CLERK ARCHIVE FEES	32,000.00	32,000.00		22,629.00	240.00	9,371.00	71
					23,361.85	240.00	8,638.15	73
0750 COUNTY CLERK ARCHIVES EXPENSE								
=====								
50-750-110	COUNTY CLERK ADMIN ASSISTANT	14,000.00	14,000.00	0.00	9,969.00	537.00	4,031.00	71
50-750-200	FICA EXPENSE	1,071.00	1,071.00	0.00	762.66	41.08	308.34	71
50-750-202	TCDRS GROUP TERM LIFE	105.00	105.00	0.00	63.41	2.95	41.59	60
50-750-205	RETIREMENT EXPENSE	1,153.00	1,153.00	0.00	820.44	44.20	332.56	71
50-750-750	COUNTY CLERK ARCHIVE EXPENSES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
					11,615.51	625.23	9,713.49	54
COUNTY CLERK ARCHIVES FUND								
INCOME TOTALS		32,000.00	32,000.00		23,361.85	240.00	8,638.15	73
EXPENSE TOTALS		21,329.00	21,329.00	0.00	11,615.51	625.23	9,713.49	54

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0053 JUDICIAL TRAINING FUND							EFFECTIVE MONTH - 05	
0100 JUDICIAL TRAINING CASH								
=====								
53-100-100	JUDICIAL TRAINING FUND				50.00	0.00	1,301.01	
53-100-231	COUNTY CLERK CC ACCOUNT				15.00	0.00	20.00	
	JUDICIAL TRAINING CASH				65.00	0.00	1,321.01	
0353 JUDICIAL TRAINING REVENUE								
=====								
53-353-180	JUDICIAL TRAINING INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
53-353-753	JUDICIAL TRAINING FEES	68.00	68.00		65.00	0.00	3.00	96
	JUDICIAL TRAINING REVENUE	68.00	68.00	0.00	65.00	0.00	3.00	96
0753 JUDICIAL TRAINING EXPENSE								
=====								
53-753-753	JUDICIAL TRAINING EXPENSES	68.00	68.00	0.00	0.00	0.00	68.00	00
	JUDICIAL TRAINING EXPENSE	68.00	68.00	0.00	0.00	0.00	68.00	00
JUDICIAL TRAINING FUND								
	INCOME TOTALS	68.00	68.00		65.00	0.00	3.00	96
	EXPENSE TOTALS	68.00	68.00	0.00	0.00	0.00	68.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0056 COUNTY CLERK PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK PRESERVATION CASH								
=====								
56-100-100	CFC: COUNTY CLERK PRESERVATION				19,903.17	1,522.18-	123,071.43	
56-100-231	COUNTY CLERK CC ACCOUNT				422.00-	0.00	256.00	
COUNTY CLERK PRESERVATION CASH							123,327.43	
0356 COUNTY CLERK PRESERVATION REVENUE								
=====								
56-356-756	COUNTY CLERK PRESERVATION FEES	35,000.00	35,000.00		24,624.51	250.00	10,375.49	70
56-356-757	PRESERVATION VS HB 1744	222.00	222.00		343.00	1.00	121.00+	155
COUNTY CLERK PRESERVATION REVENUE							10,254.49	71
0756 COUNTY CLERK PRESERVATION EXPENSE								
=====								
56-756-110	COUNTY CLERK ADMIN ASSISTANT	17,036.00	17,036.00	0.00	0.00	0.00	17,036.00	00
56-756-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-205	RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
56-756-756	COUNTY CLERK PRESERVATION EXPENSE	5,964.00	5,964.00	9.99	5,486.34	1,773.18	467.67	92
56-756-757	PRESERVATION VS HB 1744	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY CLERK PRESERVATION EXPENSE							17,503.67	24
COUNTY CLERK PRESERVATION FUND								
INCOME TOTALS		35,222.00	35,222.00		24,967.51	251.00	10,254.49	71
EXPENSE TOTALS		23,000.00	23,000.00	9.99	5,486.34	1,773.18	17,503.67	24

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0060 LAW LIBRARY FUND							EFFECTIVE MONTH - 05	
0100 LAW LIBRARY CASH ACCOUNTS								
=====								
60-100-100	CFC: LAW LIBRARY				980.00	0.00	19,731.51	
60-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	70.00	
60-100-231	COUNTY CLERK CC ACCOUNT				105.00	0.00	140.00	
LAW LIBRARY CASH ACCOUNTS					1,085.00	0.00	19,941.51	
0360 LAW LIBRARY REVENUE								
=====								
60-360-180	LAW LIBRARY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
60-360-760	LAW LIBRARY FEES	1,540.00	1,540.00		1,085.00	0.00	455.00	70
LAW LIBRARY REVENUE					1,540.00	0.00	455.00	70
0760 LAW LIBRARY EXPENSE								
=====								
60-760-760	LAW LIBRARY EXPENSES	1,540.00	1,540.00	0.00	0.00	0.00	1,540.00	00
LAW LIBRARY EXPENSE					1,540.00	0.00	1,540.00	00
LAW LIBRARY FUND								
INCOME TOTALS		1,540.00	1,540.00		1,085.00	0.00	455.00	70
EXPENSE TOTALS		1,540.00	1,540.00	0.00	0.00	0.00	1,540.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0063 DISTRICT CLERK ARCHIVE FUND							EFFECTIVE MONTH - 05	
0100 DISTRICT CLERK ARCHIVE CASH								
=====								
63-100-100	CFC: DISTRICT CLERK PRESERVATION				614.74	0.00	3,928.36	
63-100-230	DISTRICT CLERK CC ACCOUNT				5.00	0.00	65.00	
DISTRICT CLERK ARCHIVE CASH					619.74	0.00	3,993.36	
0363 DISTRICT CLERK ARCHIVE REVENUE								
=====								
63-363-180	DIST CLERK INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
63-363-763	DIST CLERK PRESERVATION FEES	220.00	220.00		169.74	0.00	50.26	77
63-363-764	DIST CLERK COUNTY RECORDS MGMT FEE	750.00	750.00		450.00	0.00	300.00	60
DISTRICT CLERK ARCHIVE REVENUE					970.00	0.00	350.26	64
0763 DISTRICT CLERK ARCHIVE EXPENSE								
=====								
63-763-763	DIST CLERK PRESERVATION EXPENSE	970.00	970.00	0.00	0.00	0.00	970.00	00
63-763-764	DIST CLERK CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-765	UNALLOCATED COURT COSTS BEFORE 03	0.00	0.00	0.00	0.00	0.00	0.00	
DISTRICT CLERK ARCHIVE EXPENSE					970.00	0.00	970.00	00
DISTRICT CLERK ARCHIVE FUND								
INCOME TOTALS		970.00	970.00		619.74	0.00	350.26	64
EXPENSE TOTALS		970.00	970.00	0.00	0.00	0.00	970.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0066 COURTHOUSE SECURITY FUND							EFFECTIVE MONTH - 05	
0100 COURTHOUSE SECURITY CASH								
=====								
66-100-100	CFC: COURTHOUSE SECURITY				10,826.14-	29.90	7,812.93	
66-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	40.00	
66-100-231	COUNTY CLERK CC ACCOUNT				14.00	0.00	99.00	
66-100-232	JP CC ACCOUNT				145.36	44.10	311.20	

	COURTHOUSE SECURITY CASH				10,666.78-	74.00	8,263.13	
0366 COURTHOUSE SECURITY REVENUE								
=====								
66-366-180	COURTHOUSE SECURITY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
66-366-766	COURTHOUSE SECURITY FEES	5,000.00	5,000.00		4,580.22	74.00	419.78	92

	COURTHOUSE SECURITY REVENUE	5,000.00	5,000.00	0.00	4,580.22	74.00	419.78	92
0766 COURTHOUSE SECURITY EXPENSE								
=====								
66-766-766	COURTHOUSE SECURITY EXPENSES	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325

	COURTHOUSE SECURITY EXPENSE	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325
COURTHOUSE SECURITY FUND								
	INCOME TOTALS	5,000.00	5,000.00		4,580.22	74.00	419.78	92
	EXPENSE TOTALS	5,000.00	5,000.00	1,000.00	15,247.00	0.00	11,247.00-	325

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0068 COUNTY PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY PRESERVATION CASH								
=====								
68-100-100	CFC: COUNTY PRESERVATION				52.50	0.00	4,632.67	
68-100-230	DISTRICT CLERK CC ACCOUNT				5.00	0.00	5.00	
68-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	

	COUNTY PRESERVATION CASH				57.50	0.00	4,637.67	
0368 COUNTY PRESERVATION REVENUE								
=====								
68-368-180	COUNTY PRESERVATION INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
68-368-768	COUNTY PRESERVATION FEES	141.00	141.00		57.50	0.00	83.50	41

	COUNTY PRESERVATION REVENUE	141.00	141.00	0.00	57.50	0.00	83.50	41
0768 COUNTY PRESERVATION EXPENSE								
=====								
68-768-768	COUNTY PRESERVATION EXPENSES	141.00	141.00	0.00	0.00	0.00	141.00	00

	COUNTY PRESERVATION EXPENSE	141.00	141.00	0.00	0.00	0.00	141.00	00
COUNTY PRESERVATION FUND								
	INCOME TOTALS	141.00	141.00		57.50	0.00	83.50	41
	EXPENSE TOTALS	141.00	141.00	0.00	0.00	0.00	141.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0070 INMATE PHONE FUND PROFIT ACCOUNT							EFFECTIVE MONTH - 05	
0100 INMATE PHONE FUND PROFIT CASH								
=====								
70-100-100	CFC: INMATE PHONE FUND				854.73	0.00	11,445.57	

	INMATE PHONE FUND PROFIT CASH				854.73	0.00	11,445.57	
0370 INMATE PHONE FUND PROFIT REVENUE								
=====								
70-370-180	INMATE PHONE INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
70-370-770	INMATE PHONE REVENUES	1,500.00	1,500.00		854.73	0.00	645.27	57

	INMATE PHONE FUND PROFIT REVENUE	1,500.00	1,500.00	0.00	854.73	0.00	645.27	57
0770 INMATE PHONE FUND PROFIT EXPENSE								
=====								
70-770-770	INMATE PHONE EXPENSES	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

	INMATE PHONE FUND PROFIT EXPENSE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
INMATE PHONE FUND PROFIT ACCOUNT								
	INCOME TOTALS	1,500.00	1,500.00		854.73	0.00	645.27	57
	EXPENSE TOTALS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0072 HOT CHECK FUND							EFFECTIVE MONTH - 05	
0100 HOT CHECK FUND CASH ACCOUNTS								
=====								
72-100-100	CFC: HOT CHECK FUND				0.00	0.00	3,341.81	
HOT CHECK FUND CASH ACCOUNTS							3,341.81	
0372 HOT CHECK FUND REVENUE								
=====								
72-372-772	HOT CHECK REVENUES	600.00	600.00		0.00	0.00	600.00	00
HOT CHECK FUND REVENUE							600.00	00
0772 HOT CHECK FUND EXPENSE								
=====								
72-772-772	HOT CHECK EXPENSES	600.00	600.00	0.00	0.00	0.00	600.00	00
HOT CHECK FUND EXPENSE							600.00	00
HOT CHECK FUND								
INCOME TOTALS		600.00	600.00		0.00	0.00	600.00	00
EXPENSE TOTALS		600.00	600.00	0.00	0.00	0.00	600.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0074 BAIL BOND FUND							EFFECTIVE MONTH - 05	
0100 BAIL BOND FUND CASH								
=====								
74-100-100	CFC: BAIL BOND FUND				23,461.66-	970.00-	31,767.43	
74-100-232	JP CC ACCOUNT				920.00	0.00	920.00	
BAIL BOND FUND CASH					22,541.66-	970.00-	32,687.43	
0374 BAIL BOND FUND REVENUE								
=====								
74-374-180	BOND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
74-374-774	BAIL BOND FEES	825.00	825.00		1,780.00	0.00	955.00+	216
74-374-775	SALE OF ESTRAY	0.00	0.00		0.00	0.00	0.00	
74-374-776	CASH BOND'S	27,000.00	27,000.00		5,982.32	0.00	21,017.68	22
BAIL BOND FUND REVENUE					27,825.00	0.00	20,062.68	28
0774 BAIL BOND FUND EXPENSE								
=====								
74-774-774	BAIL BOND EXPENSES	25.00	25.00	0.00	45.00	0.00	20.00-	180
74-774-775	SALE OF ESTRAY	0.00	0.00	0.00	0.00	0.00	0.00	
74-774-776	CASH BOND EXPENSES	27,800.00	27,800.00	226.98-	30,258.98	970.00	2,232.00-	108
BAIL BOND FUND EXPENSE					27,825.00	226.98-	2,252.00-	108
BAIL BOND FUND								
INCOME TOTALS		27,825.00	27,825.00		7,762.32	0.00	20,062.68	28
EXPENSE TOTALS		27,825.00	27,825.00	226.98-	30,303.98	970.00	2,252.00-	108

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT					
REPORTING FUND: 0076 STATE CRIMINAL & CIVIL FEES FUND							EFFECTIVE MONTH - 05						
0100 STATE CRIMINAL & CIVIL FEES CASH													
=====													
76-100-100	CFC: STATE CRIMINAL & CIVIL FEES				7,429.21-	139.80	100,120.12						
76-100-230	DISTRICT CLERK CC ACCOUNT				45.00	0.00	55.00						
76-100-231	COUNTY CLERK CC ACCOUNT				11.28-	0.00	69.05-						
76-100-232	JP CC ACCOUNT				3,409.45	1,138.41	7,429.73						

STATE CRIMINAL & CIVIL FEES CASH							3,986.04-	1,278.21	107,535.80				
0376 STATE CRIMINAL & CIVIL FEES REVENUE													
=====													
76-376-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00						
76-376-701	DELINQUENT CASES	0.00	0.00		0.00	0.00	0.00						
76-376-703	DC-CAR-BVS TO TX VITAL STATISTICS	6.00	6.00		0.00	0.00	6.00	00					
76-376-704	PARKS & WILDLIFE	500.00	500.00		557.60	0.00	57.60+	112					
76-376-705	JP OMNI FEE	556.00	556.00		182.83	0.00	373.17	33					
76-376-706	OLD DRUG COURT	0.00	0.00		0.00	0.00	0.00						
76-376-707	NEW SPECIALTY COURT 1-1-2020	217.00	217.00		119.41	0.00	97.59	55					
76-376-708	SAFETY SEAT BELTS	210.00	210.00		70.50	0.00	139.50	34					
76-376-776	STATE FEE CRIMINAL & CIVIL	49,000.00	49,000.00		38,876.00	1,257.21	10,124.00	79					
76-376-777	STATE CONSOLIDATED CIVIL FEE	338.00	338.00		468.34	21.00	130.34+	139					
76-376-778	APPELLATE JUDICIAL FEE OR FUND	0.00	0.00		65.00	0.00	65.00+						

STATE CRIMINAL & CIVIL FEES REVENUE							50,827.00	50,827.00	0.00	40,339.68	1,278.21	10,487.32	79
0776 STATE CRIMINAL & CIVIL FEES EXPENSE													
=====													
76-776-701	DELINQUENT CASES	0.00	0.00	0.00	0.00	0.00	0.00						
76-776-703	DC-CAR-BVS TO TX VITAL STATISTICS	120.00	120.00	10.98	36.60	0.00	72.42	40					
76-776-704	PARKS & WILDLIFE	900.00	900.00	0.00	382.50	0.00	517.50	43					
76-776-705	JP OMNI EXPENSE	390.00	390.00	0.00	270.00	0.00	120.00	69					
76-776-706	OLD DRUG COURT	0.00	0.00	0.00	2.00	0.00	2.00-						
76-776-707	NEW SPECIALTY COURT 1-1-2020	0.00	0.00	0.00	0.00	0.00	0.00						
76-776-708	SAFETY SEAT BELTS	0.00	0.00	0.00	163.39	0.00	163.39-						
76-776-776	STATE FEE CRIMINAL & CIVIL	41,000.00	41,000.00	0.00	42,229.49	0.00	1,229.49-	103					
76-776-777	STATE FEE CONSOLIDATED CIVIL	0.00	0.00	0.00	1,241.74	0.00	1,241.74-						

STATE CRIMINAL & CIVIL FEES EXPENSE							42,410.00	42,410.00	10.98	44,325.72	0.00	1,926.70-	105
STATE CRIMINAL & CIVIL FEES FUND													
INCOME TOTALS		50,827.00	50,827.00		40,339.68	1,278.21	10,487.32	79					
EXPENSE TOTALS		42,410.00	42,410.00	10.98	44,325.72	0.00	1,926.70-	105					

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0078 SENIOR CITIZENS FUND							EFFECTIVE MONTH - 05	
0100 SENIOR CITIZENS FUND CASH								
=====								
78-100-100	CFC: SENIOR CITIZENS				42,359.80-	2,363.43-	322,688.41-	
SENIOR CITIZENS FUND CASH					42,359.80-	2,363.43-	322,688.41-	
0200 SENIOR CITIZENS LIABILITY								
=====								
78-200-180	ACCOUNTS PAYABLE				0.00	0.00	1,531.43-	
SENIOR CITIZENS LIABILITY					0.00	0.00	1,531.43-	
0378 SENIOR CITIZENS FUND REVENUE								
=====								
78-378-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
78-378-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
78-378-710	WCTCOG PROGRAM	32,804.00	32,804.00		28,518.78	0.00	4,285.22	87
78-378-711	DEPT OF HUMAN RESOURCES	0.00	0.00		0.00	0.00	0.00	
78-378-712	NON ELIGIBLE FOOD DONATIONS	3,900.00	3,900.00		2,169.92	0.00	1,730.08	56
78-378-713	BUILDING RENT	100.00	100.00		0.00	0.00	100.00	00
78-378-714	DEPT OF AGING & DISABILITY	8,700.00	8,700.00		6,467.58	0.00	2,232.42	74
78-378-715	GIFT DONATIONS	5,200.00	5,200.00		3,052.50	0.00	2,147.50	59
78-378-716	OTHER INCOME	191.00	191.00		0.00	0.00	191.00	00
78-378-717	COG PROGRAM INCOME AAA TITLE IIIC	114.00	114.00		72.50	0.00	41.50	64
78-378-815	INCOME FROM OTHER FUNDS	0.00	0.00		0.00	0.00	0.00	
SENIOR CITIZENS FUND REVENUE		51,009.00	51,009.00	0.00	40,281.28	0.00	10,727.72	79
0778 SENIOR CITIZENS EXPENSE								
=====								
78-778-100	SALARY - SR CITIZENS COORDINATOR	25,182.00	25,182.00	0.00	15,496.90	968.54	9,685.10	62
78-778-105	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
78-778-110	SALARY - FULL TIME & PART TIME	35,504.00	35,504.00	0.00	21,592.97	1,379.63	13,911.03	61
78-778-200	FICA EXPENSE	4,711.00	4,711.00	0.00	2,837.32	179.63	1,873.68	60
78-778-202	TCDRS GROUP TERM LIFE	462.00	462.00	0.00	231.36	12.92	230.64	50
78-778-205	RETIREMENT	5,069.00	5,069.00	0.00	3,052.50	193.25	2,016.50	60
78-778-300	TRAVEL	1,500.00	1,500.00	0.00	579.83	0.00	920.17	39
78-778-305	SUPPLIES	2,000.00	2,000.00	200.00	632.94	0.00	1,367.06	42
78-778-310	COMMUNICATIONS	1,300.00	1,300.00	0.00	642.34	0.00	657.66	49
78-778-320	REPAIRS & MAINTENANCE	2,000.00	2,000.00	27.00	800.98	0.00	1,172.02	41
78-778-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
78-778-380	UTILITIES	6,500.00	6,500.00	310.00	4,027.55	0.00	2,472.45	67
78-778-400	NEW EQUIPMENT	5,450.00	5,450.00	418.95	517.13	0.00	4,932.87	17
78-778-680	VAN EXPENSE	4,500.00	4,500.00	120.00	4,380.00	0.00	0.00	100
78-778-690	EDIBLE GOODS	25,000.00	25,000.00	225.00	24,525.59	0.00	249.41	99
78-778-692	PAPER GOODS	7,900.00	7,900.00	615.60	4,815.33	0.00	2,469.07	69
78-778-693	GIFT EXPENSE	300.00	300.00	0.00	856.99	0.00	556.99-	286
SENIOR CITIZENS EXPENSE		128,278.00	128,278.00	1,916.55	84,989.73	2,733.97	41,371.72	68
SENIOR CITIZENS FUND								
INCOME TOTALS		51,009.00	51,009.00		40,281.28	0.00	10,727.72	79
EXPENSE TOTALS		128,278.00	128,278.00	1,916.55	84,989.73	2,733.97	41,371.72	68

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0079 AMERICAN RESCUE GRANT FUND							EFFECTIVE MONTH - 05	
0100 AMERICAN RESCUE GRANT CASH								
=====								
79-100-100	AMERICAN RESCUE GRANT CASH ACCOUNT				63,026.89-	0.00	456,725.73	
AMERICAN RESCUE GRANT CASH					63,026.89-	0.00	456,725.73	
0380 AMERICAN RESCUE GRANT REVENUE								
=====								
79-380-179	ARPA GRANT REVENUE	0.00	0.00		0.00	0.00	0.00	
AMERICAN RESCUE GRANT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0850 AMERICAN RESCUE GRANT EXPENSE								
=====								
79-850-850	ARPA GRANT EXPENSE	0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	
AMERICAN RESCUE GRANT EXPENSE		0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	
AMERICAN RESCUE GRANT FUND								
	INCOME TOTALS	0.00	0.00		0.00	0.00	0.00	
	EXPENSE TOTALS	0.00	0.00	9,028.13	63,026.89	0.00	72,055.02-	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0080 LEOSE GRANT FUND							EFFECTIVE MONTH - 05	
0100 LEOSE GRANT FUND CASH								
=====								
80-100-100	CFC: LEOSE GRANT FUND CASH				292.32	0.00	4,101.68	
LEOSE GRANT FUND CASH					292.32	0.00	4,101.68	
0380 LEOSE GRANT FUND REVENUE								
=====								
80-380-180	LEOSE GRANT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
80-380-800	LEOSE GRANT REVENUES	1,500.00	1,500.00		1,282.32	0.00	217.68	85
LEOSE GRANT FUND REVENUE		1,500.00	1,500.00	0.00	1,282.32	0.00	217.68	85
0800 LEOSE GRANT EXPENSE								
=====								
80-800-800	LEOSE GRANT EXPENSES	1,500.00	1,500.00	0.00	990.00	0.00	510.00	66
LEOSE GRANT EXPENSE		1,500.00	1,500.00	0.00	990.00	0.00	510.00	66
LEOSE GRANT FUND								
INCOME TOTALS		1,500.00	1,500.00		1,282.32	0.00	217.68	85
EXPENSE TOTALS		1,500.00	1,500.00	0.00	990.00	0.00	510.00	66

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0081 JUSTICE COURT SUPPORT FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT SUPPORT CASH								
=====								
81-100-100	JUSTICE COURT SUPPORT CASH				557.54	25.00	1,132.54	
81-100-232	JP CREDIT CARD				0.00	0.00	0.00	
JUSTICE COURT SUPPORT CASH					557.54	25.00	1,132.54	
0200 JUSTICE COURT SUPPORT LIABILITY								
=====								
81-200-999	SYSTEM ADDED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	
JUSTICE COURT SUPPORT LIABILITY		0.00	0.00	0.00	0.00	0.00	0.00	
0381 JUSTICE COURT SUPPORT REVENUE								
=====								
81-381-381	JUSTICE COURT SUPPORT REVENUE	400.00	400.00		557.54	25.00	157.54+	139
JUSTICE COURT SUPPORT REVENUE		400.00	400.00	0.00	557.54	25.00	157.54+	139
0781 JUSTICE COURT SUPPORT EXPENSE								
=====								
81-781-781	JUSTICE COURT SUPPORT EXPENSE	400.00	400.00	0.00	0.00	0.00	400.00	00
JUSTICE COURT SUPPORT EXPENSE		400.00	400.00	0.00	0.00	0.00	400.00	00
JUSTICE COURT SUPPORT FUND								
INCOME TOTALS		400.00	400.00		557.54	25.00	157.54+	139
EXPENSE TOTALS		400.00	400.00	0.00	0.00	0.00	400.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0082 JUSTICE COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT TECHNOLOGY CASH								
=====								
82-100-100	CFC: JUSTICE COURT TECH CASH				1,203.46	4.00	12,878.81	
82-100-232	JP CC ACCOUNT				116.99	36.00	255.50	
JUSTICE COURT TECHNOLOGY CASH					1,320.45	40.00	13,134.31	
0380 JUSTICE COURT TECH REVENUE								
=====								
82-380-180	JUSTICE COURT TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
82-380-820	JUSTICE COURT TECH FEES	1,017.00	1,017.00		1,320.45	40.00	303.45+	130
JUSTICE COURT TECH REVENUE					1,320.45	40.00	303.45+	130
0820 JUSTICE COURT TECH EXPENSE								
=====								
82-820-820	JUSTICE COURT TECH EXPENSES	1,017.00	1,017.00	0.00	0.00	0.00	1,017.00	00
JUSTICE COURT TECH EXPENSE					0.00	0.00	1,017.00	00
JUSTICE COURT TECHNOLOGY FUND								
INCOME TOTALS		1,017.00	1,017.00		1,320.45	40.00	303.45+	130
EXPENSE TOTALS		1,017.00	1,017.00	0.00	0.00	0.00	1,017.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0084 FC DRUG FORFEITURE FUND							EFFECTIVE MONTH - 05	
0100 DRUG FORFEITURE CASH ACCOUNTS								
=====								
84-100-100	CFC: FC DRUG FORFEITURE CHECKING				0.00	0.00	0.00	
84-100-150	CFC: FC DRUG FORFEITURE CHECKING				5,509.61-	0.00	498.97	
DRUG FORFEITURE CASH ACCOUNTS					5,509.61-	0.00	498.97	
0384 DRUG FORFEITURE REVENUE								
=====								
84-384-180	DRUG FORFEITURE INTEREST EARNED	0.00	0.00		15.39	0.00	15.39+	
84-384-840	DRUG FORFEITURE REVENUES	9,493.50	9,493.50		0.00	0.00	9,493.50	00
DRUG FORFEITURE REVENUE					0.00	15.39	0.00	9,478.11 00
0840 DRUG FORFEITURE EXPENSE								
=====								
84-840-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
84-840-840	DRUG FORFEITURE EXPENSES	9,493.50	9,493.50	0.00	5,525.00	0.00	3,968.50	58
DRUG FORFEITURE EXPENSE					0.00	5,525.00	0.00	3,968.50 58
FC DRUG FORFEITURE FUND								
INCOME TOTALS		9,493.50	9,493.50		15.39	0.00	9,478.11	00
EXPENSE TOTALS		9,493.50	9,493.50	0.00	5,525.00	0.00	3,968.50	58

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0088 AIRPORT FUND							EFFECTIVE MONTH - 05	
0100 AIRPORT CASH ACCOUNTS								
=====								
88-100-100	CFC -AIRPORT FUND				4,372.00	0.00	45,156.34-	

	AIRPORT CASH ACCOUNTS				4,372.00	0.00	45,156.34-	
0380 AIRPORT REVENUE ACCOUNTS								
=====								
88-380-180	AIRPORT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
88-380-810	AIRPORT REVENUES	6,255.00	6,255.00		4,655.00	0.00	1,600.00	74
88-380-811	RAMP GRANT	0.00	0.00		0.00	0.00	0.00	

	AIRPORT REVENUE ACCOUNTS	6,255.00	6,255.00	0.00	4,655.00	0.00	1,600.00	74
0800 AIRPORT EXPENSE ACCOUNTS								
=====								
88-800-120	PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-200	FICA - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-205	RETIREMENT - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00	
88-800-810	AIRPORT EXPENSES	6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05

	AIRPORT EXPENSE ACCOUNTS	6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05
AIRPORT FUND								
	INCOME TOTALS	6,255.00	6,255.00		4,655.00	0.00	1,600.00	74
	EXPENSE TOTALS	6,255.00	6,255.00	41.00	283.00	0.00	5,931.00	05

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0092 PRE-TRIAL DIVERSION FUND							EFFECTIVE MONTH - 05	
0100 PRE-TRIAL DIVERSION CASH								
=====								
92-100-222	PRE-TRIAL DIVERSION CHECKING				10,560.22	1,000.00	54,380.72	

	PRE-TRIAL DIVERSION CASH				10,560.22	1,000.00	54,380.72	
0399 PRE-TRIAL DIVERSION REVENUE								
=====								
92-399-180	PRE-TRIAL INTEREST EARNED	75.00	75.00		410.22	0.00	335.22+	547
92-399-920	PRE-TRIAL DIVERSION FEES	2,600.00	2,600.00		10,150.00	1,000.00	7,550.00+	390

	PRE-TRIAL DIVERSION REVENUE	2,675.00	2,675.00	0.00	10,560.22	1,000.00	7,885.22+	395
0929 PRE-TRIAL DIVERSION EXPENSE								
=====								
92-929-929	PRE-TRIAL DIVERSION EXPENSE	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00

	PRE-TRIAL DIVERSION EXPENSE	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00
PRE-TRIAL DIVERSION FUND								
	INCOME TOTALS	2,675.00	2,675.00		10,560.22	1,000.00	7,885.22+	395
	EXPENSE TOTALS	2,675.00	2,675.00	0.00	0.00	0.00	2,675.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0099 SUMMARY OF FUNDS							EFFECTIVE MONTH - 05	
	COMBINED TOTALS							
	INCOME TOTALS	5,894,958.42	5,894,958.42		5,512,148.77	9,895.72	382,809.65	94
	EXPENSE TOTALS	5,894,958.42	5,938,958.42	96,550.81	3,350,064.52	113,139.29	2,492,343.09	58

FISHER COUNTY AUDITOR'S OFFICE

Date:5-8-2023

TO: COMMISSIONERS COURT FISHER COUNTY

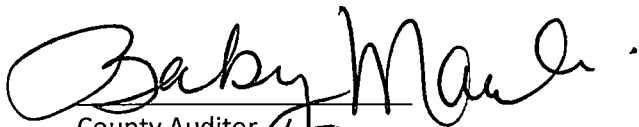
RE: LGC Sec 111.0108 – Special budget for revenue received after start of fiscal year.

The County Auditor shall certify to the Commissioners Court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

Revenues not budgeted for in budget year 2022-23:

The Fisher County Auditor's Office certifies the receipt \$3725.00 from Caliper Energy Services LLC for CR 151, & 154 for pipeline income.

REVENUE TO BE ADDED TO Pct#1

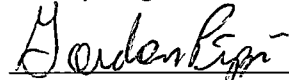


County Auditor

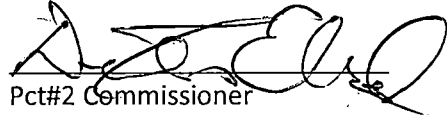
5/8/23

Date Signed

County Judge



Pct #1 Commissioner



Pct#2 Commissioner

Pct#3 Commissioner



Pct #4 Commissioner



Cholla Petroleum, Inc.

Cholla Petroleum, Inc.
 P O Box 12208
 Dallas TX 75225

Bank of Texas

Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

PAY *Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents*

Void After 90 Days

TO
THE
ORDER
OF

Fisher County Commissioner Court
 112 N. Concho St.
 Roby TX 79543

R M McCoy

⑈0000095722⑈ ⑆111014325⑆ 0000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
 Dallas TX 75225

Check Number: 0000095722

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

*CR151 -
 38 ft = 950
 1000

 1950*

*CR154
 31 ft
 775
 1000

 1775*

283625	←Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
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STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 10 day of April, 2023, the undersigned Cholla Petroleum, hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.

XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the ____ day of _____, 2023.

Cholla Petroleum

Company (Applicant)

By:  _____

West TX Superintendent

Title: _____

Address: 111 FM 419

Sweetwater, TX 79556

Phone: 325-514-0292

CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

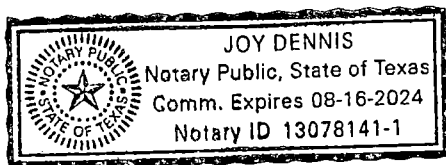
BEFORE ME, the undersigned authority, on this day personally appeared Tommy Milke known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Cholla Petroleum, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 10th day of April, 2023.

Joy Dennis

Notary Public in and for Fisher County, Texas

Commission expires: _____



**ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION**

The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the 10th day of April, 2023.

[Signature]

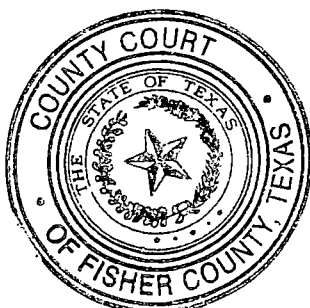
Ken Holt
Fisher County Judge

ATTEST:

Jessika Daniel

Fisher County Clerk and
Clerk of the Commissioners' Court

[Seal]



Fence Line

37'

Fence Line

Start of Ditch

End Base

32° 38' 37.56 W
- 100° 14' 27.72 W

Center Line Elevation 1891'

CR 151 South

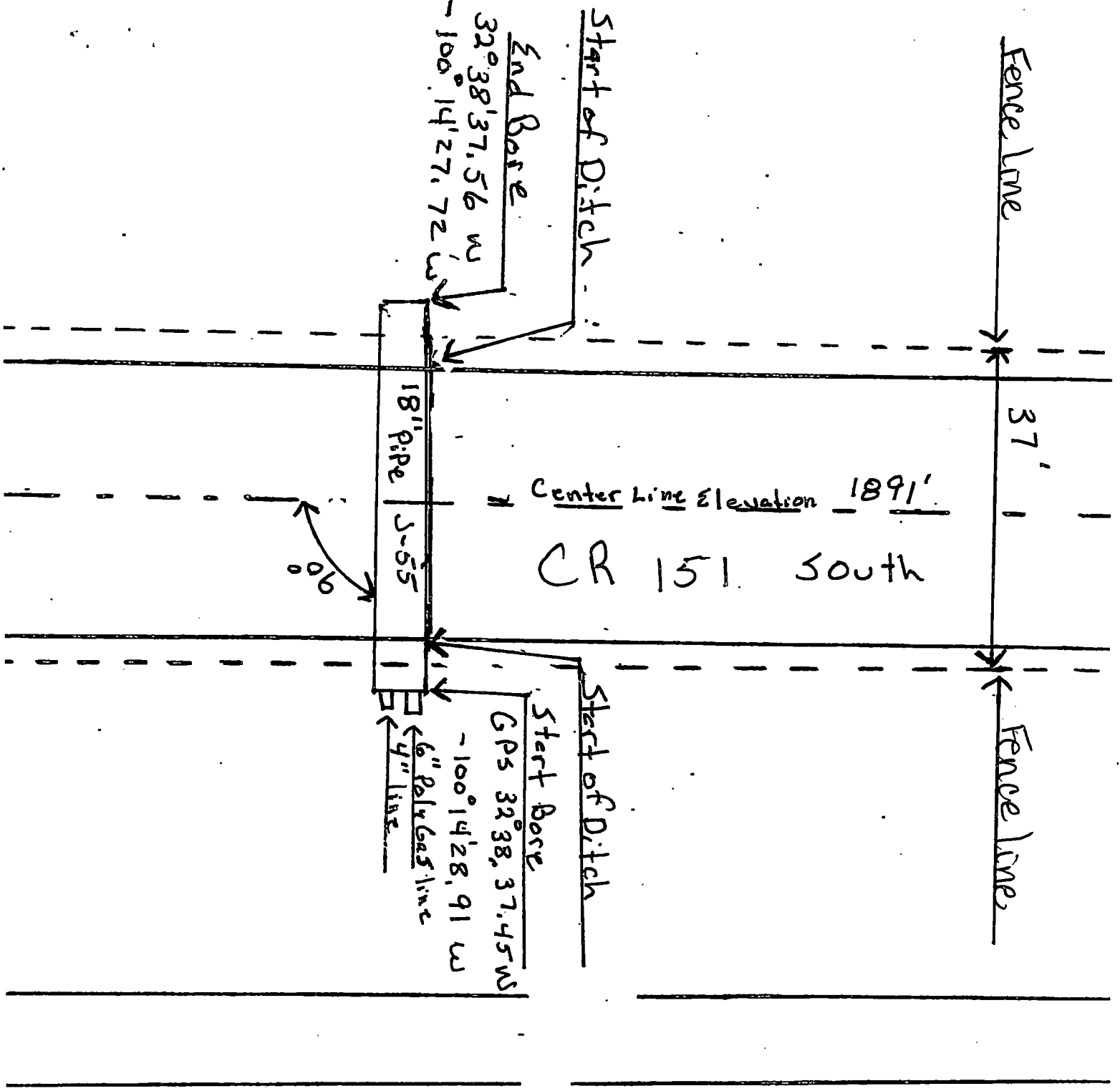
18" Pipe 5-55

90°

Start of Ditch

Start Base


GPS 32° 38' 37.45 W
- 100° 14' 28.91 W
6" Poly Gas Line
4" Line



Untitled Map

Write a description for your map.

Legend

-  Line Measure
-  ROW

Start of Roadbore

End of Roadbore

151

#1H

Google Earth

300 ft



Cholla Petroleum, Inc.

Bank of Texas

Cholla Petroleum, Inc.
P O Box 12208
Dallas TX 75225

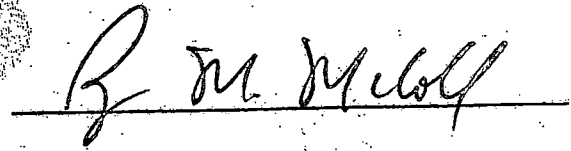
Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

PAY *Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents*

Void After 90 Days

TO
THE
ORDER
OF

Fisher County Commissioner Court
112 N Concho St.
Roby TX 79543



⑈0000095722⑈ ⑆111014325⑆ 0000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
Dallas TX 75225

Check Number:

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

283625	← Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
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STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 10 day of April, 2023, the undersigned Cholla Petroleum hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.


XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the ____ day of _____, 2023.

Cholla Petroleum

Company (Applicant)

By:  _____

West TX Superintendent

Title: _____

Address: 111 FM 419
Sweetwater, TX 79556

Phone: 325-514-0292

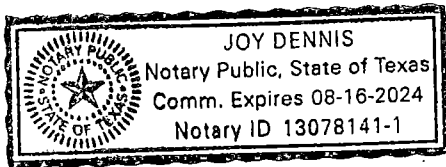
CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

BEFORE ME, the undersigned authority, on this day personally appeared Tommy Miller known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Cholla Petroleum, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 15th day of April, 2023.



Joy Dennis
Notary Public in and for Fisher
County, Texas

Commission expires: _____

**ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION**

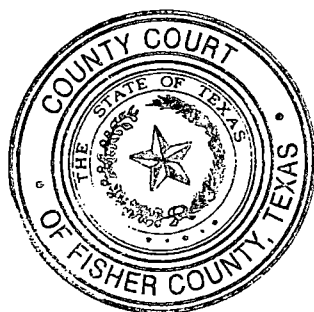
The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the 10th day of April, 2023.

[Signature]
Ken Holt
Fisher County Judge

ATTEST:

Jenika Daniel
Fisher County Clerk and
Clerk of the Commissioners' Court



[Seal]



Untitled Map

Write a description for your map.

Legend

-  Line Measure
-  ROW

North ROW

South ROW

151

154

Google Earth

400 ft



Fence line

311

Fence line

Start of Ditch

End Base

SFS 32°40'54.32" N
-100'15"09.43 W

18" P.P.C. J-55

Center Line Elevation

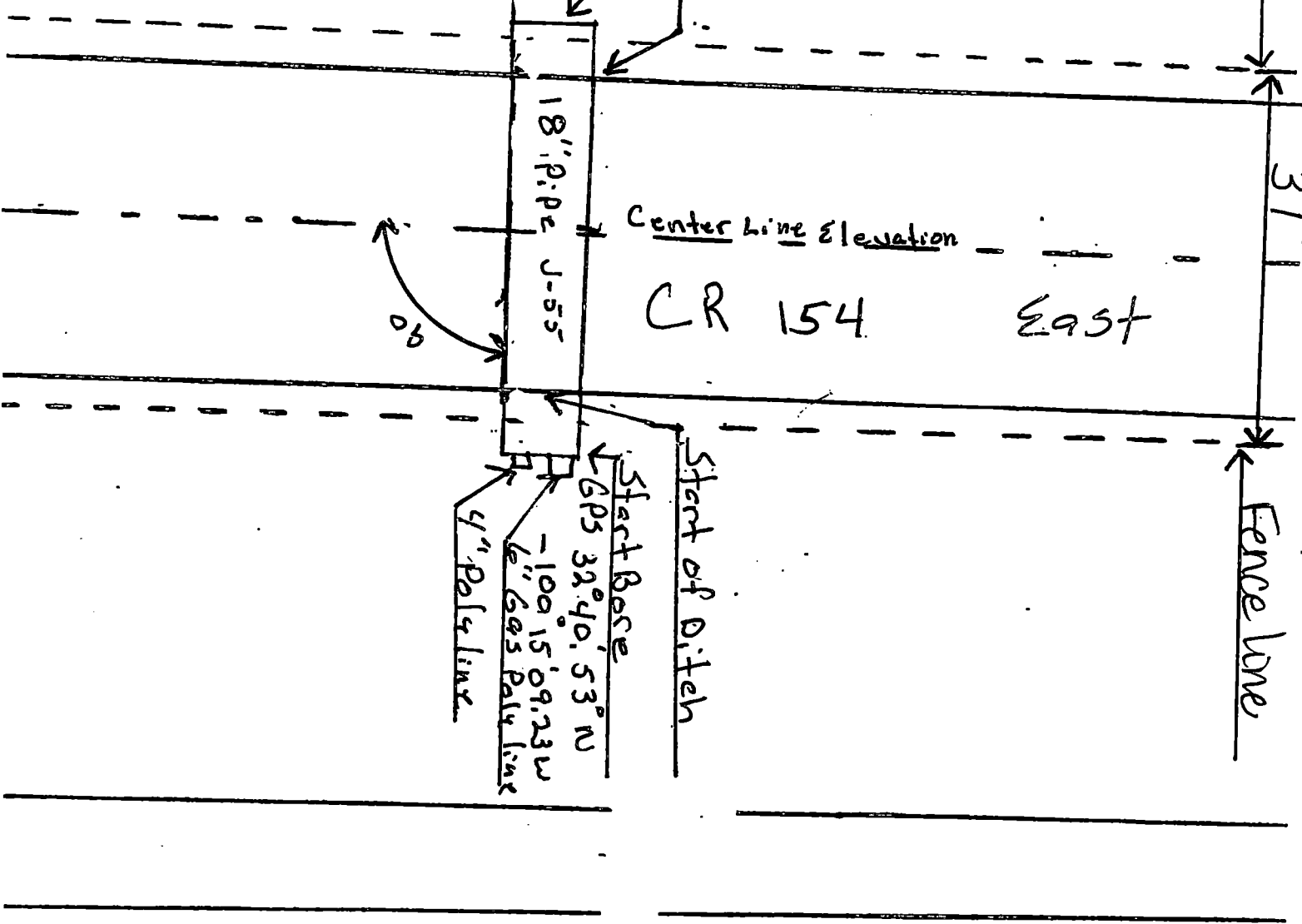
CR 154 East

ob

Start of Ditch

Start Base

SFS 32°40'53" N
-100'15"09.23 W
4" Pallet Line



Cholla Petroleum, Inc.

Bank of Texas

Cholla Petroleum, Inc.
P O Box 12208
Dallas TX 75225

Check No	Check Date	Check Amount
0000095722	4/12/2023	*****\$3,725.00

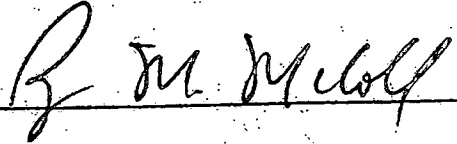
PAY

Three Thousand Seven Hundred Twenty-Five Dollars and Zero Cents

Void After 90 Days

TO
THE
ORDER
OF

Fisher County Commissioner Court
112 N Concho St.
Roby TX 79543



⑈0000095722⑈ ⑆111014325⑆ 0000008268⑈

PLEASE DETACH AT PERFORATION ABOVE

PLEASE DETACH AT PERFORATION ABOVE

Cholla Petroleum, Inc.

P O Box 12208
Dallas TX 75225

Check Number:

Invoice #	Inv. Date	Description	Amount	Discount	Net Amount
CR Fisher Co 04-12-23	4/12/2023	Application for Pipeline Permit	\$1,950.00	\$0.00	\$1,950.00
CR Fisher Comm 04-12-23	4/12/2023	Application to Permit Pipeline	\$1,775.00	\$0.00	\$1,775.00

283625	← Payee	Check Date: 4/12/2023	Check Amount →	3,725.00
--------	---------	-----------------------	----------------	----------

ORIGINAL

EXHIBIT A - Lump Sum or Pricing Sheet

Lump Sum

COST OF SERVICES

The Responder should enter pricing which includes all costs, expenses, and materials needed to perform the services or provide the requested equipment in accordance with this IFB.

LUMP SUM PRICE: \$ 119,730.00

or
Pricing Sheet

Quantity	Description of Products/Services	Cost per Unit (Ea.)	Extended Price
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
	TOTAL ALL LINE ITEMS	\$	\$

Proposal

BATJER SERVICE, LLC.

2825 Pine St.
Abilene, Tx 79601
1-325-673-2556
Fax 1-325-675-6603

SUBMITTED TO Fisher County Courthouse		PHONE 325-776-3255	FAX
STREET 112 N Concho St		JOB NAME	
CITY, STATE AND ZIP CODE Roby, TX 79543		JOB LOCATION Courthouse & Annex	
ATTENTION	DATE 4/6/2023		

Replace (14) Split HVAC Systems

Remove and dispose of (14) existing gas/elec split HVAC systems
 Furnish and install (14) new gas/elec split HVAC systems of like size
 Condensing units will have fully louvered panels for hail protection
 Replace all thermostats with new Honeywell Lyric WiFi thermostats
 New copper refrigerant piping with ArmaFlex insulation
 Connect to existing gas piping and condensate drains
 Sheet metal supply air plenum transitions to connect to existing duct system
 New fused electrical disconnects at outdoor units
 Connect to existing electrical
 Furnace flue/vent piping
 Misc. labor & materials
 Crane service to remove old units & set new units on roof
 Travel

Zoning System

Includes (2) additional thermostat controls, electronic dampers and zone control panel for Assistant Auditor's offices to provide individual comfort control for (3) offices.

Server Room Mini-Split System

Furnish and install new 12,000 BTU mini-split system in server room.

Includes roofing repair required for refrigerant lines and furnace flue/venting in work areas.

<p><i>We Propose</i> hereby to furnish material and labor in accordance with above scope of work, for the sum of:</p>	
<p>Dollars (\$119,730.00 _____).</p>	
<p>PAYMENT TERMS: NET30</p>	<p>Authorized Signature John A. Lomax, Jr. <small>Digitally signed by John A. Lomax, Jr. Date: 2023.04.06 09:44:03 -05'00'</small></p>
<p>Note: This proposal may be withdrawn if not accepted within _____ 30 _____ days</p>	
<p><i>Acceptance of Proposal</i> Signature _____ Date _____</p>	

CR 347
Biscain
Flowline
Bone

STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 18 day of April, 2023, the undersigned Caliper Energy Services LLC, hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

In consideration of payment of a \$1,000.00 application fee, plus a \$5,000.00 penalty fee if construction and/or installation of the said pipeline in the public county road has begun prior to this Application be approved by Fisher County Commissioners' Court and the further consideration of: (1) payment of a \$25.00 fee per foot or any part thereof for any part of a crossing; and (2) \$25.00 fee per foot or any part thereof for which the pipeline shall run parallel to the county road within the county right-of-way, all such fees to be paid by Company with the Application, and in consideration of the County's granting permission to make use of the public county road lands above described for the purposes aforesaid, the undersigned Company agrees that such use shall be subject to the following terms, covenants and conditions, to-wit:

I.

The public's use of the public county road for travel shall be of primary importance. The rights granted to Applicant by subsequent acceptance and approval of this Application shall be subordinate to the rights of the public to use the road. It is expressly agreed to and understood by the Applicant that Fisher County does not hereby, and does not by any subsequent approval or granting of this Application for Permit, grant to Applicant any right, claim, title, or easement in, to under, upon, and/or across any public county road. No pipeline, main or line which is the subject of this Application shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by the Applicant in such manner as to interfere with the use, operation, construction, maintenance, drainage or repair of the public road or roads, whether a county or state road, and in the event it shall develop that any pipeline, main or line which is the subject of this Application hereafter to be laid by the Applicant which in any manner interferes with the use, operation, construction, maintenance, drainage or repair of any existing public road, because of the depth at which the same has been laid, or for any other reason, the Applicant, upon request by the Commissioners' Court so to do, shall promptly change or alter, at Applicant's sole expense, such pipeline, main or line, in such manner that the same will no longer interfere with such use, operation, construction, maintenance, drainage or repair of the public county road. Applicant agrees to make all changes, alterations, and modifications to said pipeline, main or line which is the subject of this Application, as Fisher County may require in connection with any future use, operation, widening, alteration, relocation, drainage, and/or paving of any public county road, all at the cost and expense of the Applicant at no cost and expense to Fisher County.

II.

It is understood that no pipeline, main or line shall ever be constructed, installed, laid, maintained, operated, used and/or repaired by Applicant in such a way or manner as to interfere with traffic, or so as to interfere with any drainage now or hereafter on or along such public road and that no pipeline, main or line shall ever be constructed, laid, maintained, operated, used and/or repaired by the Applicant in such a way as to constitute a danger or hazard, or to become a nuisance of any kind to anyone using any public road or living in the vicinity thereof.

III.

The Applicant agrees as to the public county road involved with this Application that it shall in no way enter upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line now existing or hereafter to exist unless it shall have first submitted to the Commissioners' Court of Fisher County, plans, specifications, engineering drawing or profile, schematics, plat map, survey drawing and/or description (8.5" by 14" maximum size sheets) of construction, laying, maintenance or repair, as to fully describe the same.

IV.

Applicant shall give the County Commissioner of the Precinct in which is located the road crossing which is the subject of this Application, with reference to a public county road, and the Texas State Department of Transportation, with reference to a state highway or road, at least forty-eight (48) hours actual notice prior to the time of beginning of any work with reference to any such public road or highway. The County Commissioner of the Precinct in which is located the road crossing which is the subject of the Application, or the Commissioner's representative, must be at the job site of the crossing when the work begins, and upon completion of the crossing job must give approval that the public road right of way at the crossing has been returned to full use by the public to the satisfaction of the Commissioner.

V.

It is understood and agreed by Applicant that all pipelines, mains or lines crossing any public county road shall be either bored, tunneled, jacked, or driven under the entire portion of the public road right of way, and also for a minimum distance of 10 feet away from each road right of way line; and that the section of pipeline, main or line placed through boring shall extend the full width of the public road right of way and also an additional 10 feet away from each road right of way line; and that all pipelines, mains or lines under such road right of way shall be placed through an iron or another approved casing of approximately two inches larger in diameter than the pipeline; or as an alternative to casing, Applicant may install a heavier walled carrier pipe beneath the road right of way; provided, however, that in all instances the installation shall meet all the requirements of the Department of Transportation as set forth in Title 49, Code of Federal Regulations, Part 192, and/or those same, similar or equivalent regulations as adopted by Texas Railroad Commission and any other regulations and rules promulgated by the Texas Railroad Commission applicable to the constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil and/or other hydrocarbons; and provided further that the County Commissioner in whose precinct the crossing is being made, with the concurrence of the Commissioners' Court, may require that the carrier pipe be cased beneath the roadway when in his opinion the best interests of Fisher County would be served thereby. Said pipeline, main or line shall be placed at such depth so that there is a minimum of 6 feet from the top of the casing, or from the top of the pipe if there is no casing, to the top of the surface material of the roadway; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the bottom of the ditch(es) in the road right of way; and so that there is a minimum of 3 feet from the top of the casing, or from the top of the pipe if there is no casing, to the surface of the land for the entire 10 feet distance away from each road right of way line.

VI.

The Applicant further agrees that it will adhere to all County, State, and federal laws, statutes, codes, orders, rules and regulations applicable to the constructing, installing, laying maintaining, operating, using and/or repairing the pipeline that is the subject of this Application. The Applicant further agrees that prior to the construction, installation, and laying the pipeline that is the subject of this Application, Applicant shall obtain the right from all necessary landowners to enter and perform work on the real property of landowners adjacent to the public road to construct, install and lay the pipeline at the crossing described in this Application.

VII.

The Applicant agrees that Applicant and/or its contractor(s) shall provide and have in place all warning and traffic control signs and lights, barricades, flagmen when necessary, and safety signage prior to and at all times during the period of construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, and as necessary prior to and at all times during maintenance and repair of the pipeline at the crossing.

VIII.

The Applicant agrees that, after the completion of the construction, installation, and/or laying of the pipeline at the crossing which is the subject of this Application, the Applicant will install and maintain permanent signs on each side of the public road right of way at the crossing, showing the current pipeline owner, the current emergency contact phone number for the owner, and identifying the product transported in the pipeline.

IX.

The Applicant agrees to save and hold harmless and indemnify Fisher County, Texas against any and all liability that Fisher County may have or appear to have to any person whomsoever by reason of any act or thing that Applicant, its agents, servants, employees and contractors may do or cause to be done in the premises concerning the crossing of the public road by the pipeline.

X.

In consideration of the granting of the privilege hereby petitioned and applied for, Applicant agrees that whenever it shall in any manner damage any County Road or other public structure by reason of any operation hereunder, it will immediately, at its own expense, restore the same to the condition that the same was in before the damage took place. Applicant further especially agrees that whenever the Fisher County Commissioners' Court shall notify it in writing that it, its agents, servants, employees and contractors have damaged any public county road, or other public structure, Applicant will commence the restoration thereof, in accordance with the terms hereof, within forty-eight (48) hours after the receipt of such notice, and prosecute such restoration to completion, diligently and continuously, and that in the event of Applicant's failure in such event to being such restoration or repair within the time aforesaid, or in the event of its failure to therefore prosecute the same to completion, diligently and continuously, the Commissioners' Court or its representative of said County, may take over the making of such restoration or repair with County employees, or through a private contractor, and complete and effect such repair or restoration at the expense of the Applicant, and that the action of the Fisher County Commissioners' Court, or its representative, in making such restoration or repair shall be binding upon the Applicant, and such Commissioners' Court estimate or statement of the cost and expense incurred in making such repair or restoration shall be final, conclusive and binding upon the Applicant, and Applicant shall pay the cost incurred by Fisher County in making and/or completing the restoration or repairs.

XI.

It is agreed by Applicant that in the event Applicant enters upon any property hereby affected for the purpose of constructing, installing, laying, maintaining or repairing any pipeline, main or line of Applicant, now existing or hereafter to exist, in connection with any State road or highway, that Applicant shall comply with all conditions and requirements of the Texas State Department of Transportation or its authorized representative with reference to any matter pertaining to any such purposes.

XII.

It is further agreed that the subsequent order of the Fisher County Commissioners' Court granting and approving this Application shall be and does constitute acceptance on the part of the County of the offer hereby made, and said order and this Application shall constitute a contract between the parties hereto and shall be binding upon the Applicant, it's heirs, assignees, representatives and successors according to all the terms hereof.

XIII.

This Application for Pipeline Public Road Crossing Permit shall expire 180 days after the same is approved by the motion and order entered into Commissioners' Court Records of Fisher County, Texas. After expiration of the same, a new Application for Pipeline Public Road Crossing permit and payment of fees shall be required from the Applicant if the pipeline has not been installed prior to the expiration date of this permit.

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the 18 day of April, ~~2022~~ 2023

Caliper Energy Services LLC
Company (Applicant)

By: [Signature] Lance Barrett

Title: Vice President

Address: 3801 23rd St
Snyder TX 79549

Phone: 1-325-574-8084

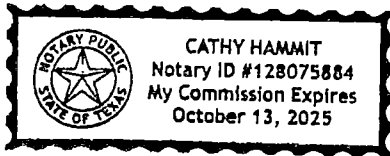
CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

BEFORE ME, the undersigned authority, on this day personally appeared Lance Barrett known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the aforesaid Caliper Energy Services LLC, a corporation, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 18 day of April, ~~2022~~ 2023.



Cathy Hammit
Notary Public in and for Scurry
County, Texas

Commission expire: October 13, 2025

ACTION OF THE FISHER COUNTY COMMISSIONERS' COURT
CONCERNING THE APPLICATION

The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the ~~18~~ 8 day of ~~April~~ May, ~~2022~~ 2023

[Signature]
Ken Holt
Fisher County Judge



ATTEST:
[Signature]
Fisher County Clerk and
Clerk of the Commissioners' Court

[Seal]

Date: 4-18-2023

Company: Cleanfork

Pipeline: oil

Job # Name: Biscain Flowline Bore

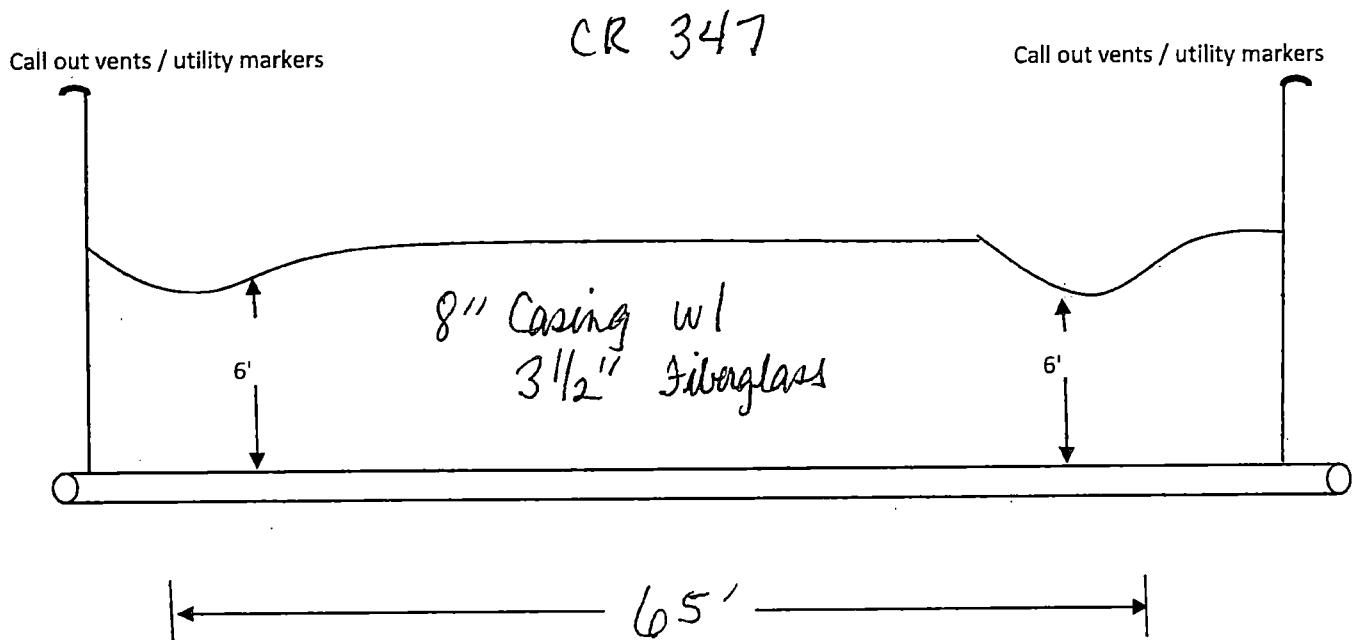
Footage: 65'

Diameter: 8" Casing w/
3 1/2" Fiberglass

Location: CR 347

Begin GPS: 32.788422, -100.629233

End GPS: 32.788392, -100.629439

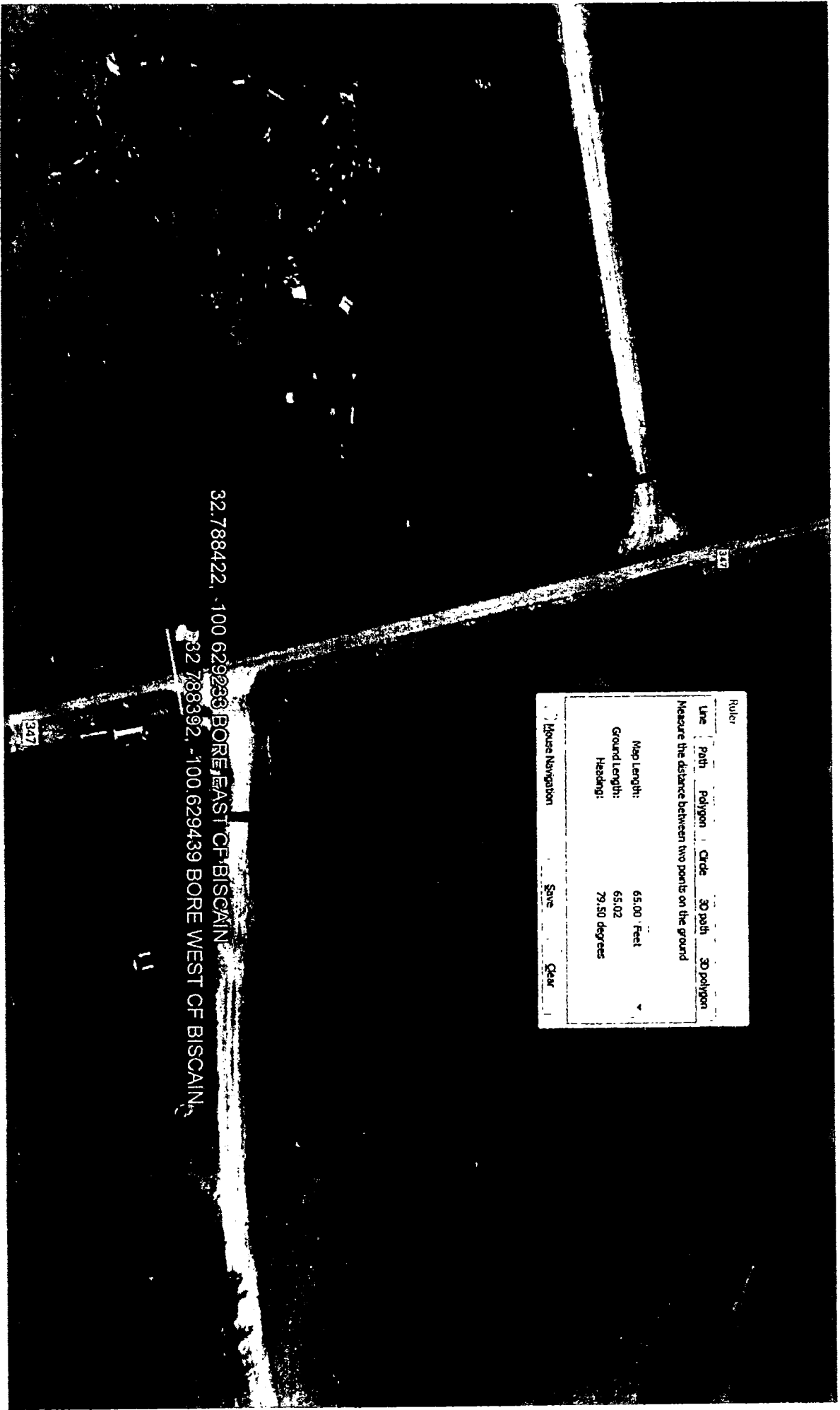


Start Station# _____

End Station# _____

Foreman: _____

Inspector: _____



Ruler

Line Path Polygon Circle 3D path 3D polygon

Measure the distance between two points on the ground

Map Length:	65.00	Feet
Ground Length:	65.02	
Heading:	79.50	degrees

House Navigation Save Clear

32.788422, -100.629233 BORE EAST CF BISCAIN

32.788392, -100.629439 BORE WEST CF BISCAIN

347

347

11



CALIPER ENERGY SERVICES LLC
P.O. BOX 777
SNYDER, TX 79550

TITAN BANK
MINERAL WELLS, TEXAS
88-1076/119

11013

DATE 4/20/2023

PAY TO THE ORDER OF FISHER COUNTY

\$ **2,625.00

Two Thousand Six Hundred Twenty-Five and 00/100 ***** DOLLARS

FISHER COUNTY
ATTN: KEN HOLT
P.O. BOX 306
ROBY, TX 79543

AUTHORIZED SIGNATURE

MEMO CALIPER-Clearfork Bore Permits

⑈011013⑈ ⑆111910752⑆ ⑈4188950⑈

CALIPER ENERGY SERVICES LLC

FISHER COUNTY

CR 347 BISCAIN PERMIT \$1,000 W/ 65FT X \$25 =

4/20/2023

2,625.00

11013

TITAN - OPERATING CALIPER-Clearfork Bore Permits

2,625.00

FISHER COUNTY, TEXAS

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S
REPORT

YEAR ENDED

SEPTEMBER 30, 2022



Roberts & McGee CPA

FISHER COUNTY, TEXAS
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ROBERTS & MCGEE, CPA

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Cell: 325-201-7244

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the **Fisher County, Texas** (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statement, 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 September 30, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement 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 the financial statement 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.

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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for the 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 judgement, 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 our audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information 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 combining 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Roberts + McGee, CPA
Roberts & McGee, CPA

Abilene, Texas
May 4, 2023

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2022

As management of Fisher County, we offer readers of Fisher County's financial statements this narrative overview and analysis of the financial activities of Fisher County for the fiscal year ended September 30, 2022.

Financial Highlights

Government-Wide Financial Statements

- The assets of Fisher County exceeded its liabilities at the close of the most recent fiscal year by \$8,183,516 (net position). Of this amount, \$4,266,607 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. \$915,259 of the County's equity is restricted for debt service and special revenue funds, and \$3,001,650 is invested in capital assets, net of related debt.
- The County's total debt and leases outstanding at September 30, 2022 is \$5,180,640.
- The total net position (*equity*) of the County increased by \$1,338,508 from operations during the 2022 fiscal year.

Fund Financial Statements

- As of the close of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$4,993,789. Approximately 71% of the total fund balance amount, \$3,540,230, is unassigned and available for spending at the government's discretion.
- The fund balance in the general fund reflects an increase of \$522,631 from the prior year.
- At the end of the current fiscal year, restricted fund balance for debt service, and special revenue funds was \$915,259 which is an increase of \$105,996 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Fisher County's basic financial statements. Fisher County's basic financial statements comprise 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.

Government-Wide Financial Statements

The statement of net position presents information on all of Fisher County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Fisher County is improving or deteriorating.

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

The government-wide financial statements reflect functions of Fisher County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of Fisher County include general administration, judicial, legal, financial administration, public facilities, public safety, health and welfare, conservation, other supported services, and road and bridge. The government-wide financial statements can be found on pages 10-11 of this report.

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2022

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. Fisher 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 Fisher County can be divided into two categories: governmental funds and fiduciary funds.

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

Because the focus on 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 fund balance sheet and the governmental fund statement of revenues, expenditure, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fisher County has three governmental fund types which are the general fund, special revenue funds and debt service 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, the road and bridge fund, ARPA fund and the debt service fund, which are considered to be major funds. Data from the other non-major governmental funds are combined into the aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 12-16 of this report.

Fisher County adopts an annual budget for its general fund, road and bridge fund, debt service fund, and various other special revenue funds. A budgetary comparison statement has been provided for the general fund, the road and bridge fund, and the ARPA fund on pages 36-38.

Fiduciary funds. Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for other governmental units. The County's fiduciary funds are all reported as Agency Funds. Agency funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's basic programs. The basic agency fund financial statement can be found on page 16, and the schedule of changes in the agency assets and liabilities can be found on page 63 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-35 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining statements can be found on pages 43-62 of this report.

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

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 Fisher County, assets exceeded liabilities by \$8,183,516 at the close of the most recent fiscal year.

Fisher County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is outstanding of \$3,001,650. Fisher County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Fisher 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.

Fisher County's Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 5,802,981	\$ 5,136,768
Capital assets and noncurrent assets	9,206,043	8,027,573
Deferred outflows of resources	362,699	570,144
Total Assets and Deferred outflows of resources	15,371,723	13,734,485
Current liabilities	683,445	591,644
Long-term liabilities	4,960,906	5,424,581
Deferred inflows of resources	1,543,856	871,355
Total Liabilities and deferred inflows of resources	7,188,207	6,887,580
Net investment in capital assets	3,001,650	2,394,459
Restricted	915,259	809,263
Unrestricted	4,266,607	3,643,183
Total net position	\$ 8,183,516	\$ 6,846,905

The government's net position increased by \$1,338,508 from operations during the current fiscal year.

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Fisher County's Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues:		
Program Revenues:		
Charges for Services	\$ 657,523	\$ 611,892
Operating Grants and Contributions	234,170	433,926
Capital Grants and Contributions	527,657	
General Revenues		
Property and Other Taxes	4,614,056	4,622,656
Investment Income	33,224	8,007
Gain (loss) on disposal of assets	22,000	77,238
Miscellaneous Income	208,096	161,459
Total Revenues	6,296,726	5,915,178
Expenses		
General administration	521,955	635,650
Judicial	585,042	585,876
Legal	214,265	144,812
Financial administration	380,108	355,019
Public facilities	104,390	49,256
Public safety	1,404,841	1,342,985
Health and welfare	176,095	130,491
Economic opportunity	38,923	36,501
Other supported services	105,073	112,938
Highway & street	1,287,008	1,262,190
Interest on long-term debt	140,518	96,416
Total expenditures	4,958,218	4,752,134
Increase in Net Position	1,338,508	1,163,044
Net Position - Beginning of Year, restated	6,845,008	5,681,964
Net Position - End of Year	\$ 8,183,516	\$ 6,845,008

FINANCIAL ANALYSIS OF THE GOVERNMENTS FUNDS

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

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

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

As of the end of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$4,993,789. Approximately 71 percent of this total amount, \$3,540,231 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is assigned, committed or restricted for capital improvements, special revenue and debt service purposes to indicate that it is not available for new spending because it has already been committed.

The general fund is the chief operating fund of the County. \$3,876,022 of the general fund's fund balance is unassigned. The unassigned fund balance represents 78% of the total general fund expenditures or approximately 13 months of operating equity.

Fund Budgetary Highlights

The original budget for the General Fund reflected a budgeted surplus of \$68,874. Budget amendments were approved by the Commissioners and the adjusted budget reflected a budgeted surplus of \$103. The actual expenditures were \$377,654 less than the final budgeted amounts, and actual revenues were \$150,515 more than was budgeted. This resulted in a favorable budget variance of \$522,528 before other financing sources and uses.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Fisher County's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$8,182,290 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

**Fisher County's Capital Assets
(net of depreciation)**

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 79,868	\$ 79,868
Buildings and improvements	6,111,997	6,277,540
Machinery and equipment	1,458,981	1,646,681
Infrastructure	490,774	23,484
Intangible Right of Use Asset	<u>40,670</u>	<u>53,604</u>
	<u>\$ 8,182,290</u>	<u>\$ 8,081,177</u>

Current year additions to capital outlays amounted to \$665,377 and \$80,000 of capital assets were disposed of. Depreciation and amortization expense was \$556,264 and \$381,616 for the years ended September 30, 2022 and 2021, respectively.

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Debt Administration

The County has long term debt in the form of general obligation bonds, notes payable, and right of use liabilities (leases) within the governmental activities. As of September 30, 2022, the County had long term debt as follows:

Governmental Activities:	
General obligation bonds	\$ 4,680,000
Notes payable	381,777
Lease Liabilities	42,911

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The county adopted a 2022 property tax rate effective for its 2023 fiscal year of 0.648338 per \$100 property valuation. This is compared to the 2021 property tax rate of 0.731907 per \$100 property valuation.
- The County's 2023 fiscal year general fund budget proposed budgeted revenue of \$3,661,802 and budgeted expenses of \$3,385,690. Budgeted revenues are \$270,292 higher than the fiscal year 2022 adjusted budget, and the budgeted expense are \$5,717 less than the adjusted budgeted expenses for fiscal year 2022.

Requests for Information

This financial report is designed to provide a general overview of Fisher County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fisher County Auditor, PO Box 126 Roby, Texas 79543; (325) 776-3255.

FISHER COUNTY, TEXAS

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Primary Government
	Governmental Activities
ASSETS:	
Current:	
Cash and cash equivalents	\$ 4,647,898
Investments	1,042,266
Receivables:	
Property tax, net	109,792
Grants	3,025
Total Current assets	5,802,981
Non-current assets:	
Capital assets net of accumulated depreciation	8,182,290
Net pension asset	1,023,753
Total noncurrent assets	9,206,043
TOTAL ASSETS	15,009,024
 DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows - pension and OPEB	362,699
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,371,723
 LIABILITIES:	
Current:	
Accounts payable	180,838
Due to state	12,399
Accrued interest payable	30,040
Long-term liabilities:	
Long term debt - due in less than one year	460,168
Long term debt - due in more than one year	4,720,472
OPEB Liability	240,434
TOTAL LIABILITIES	5,644,351
 DEFERRED INFLOWS OF RESOURCES:	
Unearned grant revenue	506,166
Deferred inflows - pension and OPEB	1,037,690
TOTAL DEFERRED INFLOWS OF RESOURCES	1,543,856
 NET POSITION:	
Net investment in capital assets	3,001,650
Restricted for debt service	203,583
Restricted for special revenue and capital improvements	711,676
Unrestricted	4,266,607
TOTAL NET POSITION	\$ 8,183,516

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Function/Program	Expenses	Program Revenues			Primary Government
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental activities:					
General administration	\$ 521,955	\$ 9,795	\$	\$ 237,767	\$ (274,393)
Judicial	585,042	291,372	56,125		(237,545)
Legal	214,265				(214,265)
Financial administration	380,108	10,423			(369,685)
Public facilities	104,390	7,413		289,890	192,913
Public safety	1,404,841	52,812	1,197		(1,350,832)
Health and welfare	176,095		62,051		(114,044)
Economic opportunity	38,923				(38,923)
Other supported services	105,073				(105,073)
Road and bridge	1,287,008	285,708	114,797		(886,503)
Interest on long-term debt	140,518				(140,518)
Total governmental activities	<u>4,958,218</u>	<u>657,523</u>	<u>234,170</u>	<u>527,657</u>	<u>(3,538,868)</u>
Total primary government	<u>\$ 4,958,218</u>	<u>\$ 657,523</u>	<u>\$ 234,170</u>	<u>\$ 527,657</u>	<u>(3,538,868)</u>
General revenues:					
Property taxes					4,614,056
Investment income					33,224
Gain on sale of assets					22,000
Miscellaneous income					<u>208,096</u>
Total general revenues					<u>4,877,376</u>
Change in net position					1,338,508
Net position - beginning of year, restated					<u>6,845,008</u>
Net position - end of year					<u>\$ 8,183,516</u>

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Road and Bridge Fund	Debt Service Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash investments	\$ 2,772,982	\$ 741,116	\$ 337,185	\$ 519,753	\$ 276,862	\$ 4,647,898
Investments	1,042,266					1,042,266
Receivables:						
Taxes Receivable	102,558	12,699	26,754		3,025	142,011
Intergovernmental grants						3,025
Allowance for Uncollectible Taxes	(23,268)	(2,881)	(6,070)			(32,219)
Due from Other Funds	133,602					133,602
TOTAL ASSETS	\$ 4,028,140	\$ 750,934	\$ 357,869	\$ 519,753	\$ 279,887	\$ 5,936,583
LIABILITIES						
Accounts payable and accrued expenses	\$ 72,828	\$ 49,901	\$ 13,587	\$ 13,587	\$ 44,522	\$ 180,838
Due to Other Funds			133,602			133,602
Due to Others					12,399	12,399
TOTAL LIABILITIES	\$ 72,828	\$ 49,901	\$ 133,602	\$ 13,587	\$ 56,921	\$ 326,839
DEFERRED INFLOWS OF RESOURCES						
Unearned grant revenue				506,166		506,166
Deferred revenue - property taxes	79,290	9,815	20,684			109,789
TOTAL DEFERRED INFLOWS	\$ 79,290	\$ 9,815	\$ 20,684	\$ 506,166		\$ 615,955
FUND BLANCE						
Committed fund balance					428,598	428,598
Assigned fund balance					109,701	109,701
Restricted for debt service			203,583			203,583
Restricted for special revenue and capital improvements		691,218			20,458	711,676
Unassigned	3,876,022				(335,791)	3,540,231
TOTAL FUND BALANCE	\$ 3,876,022	\$ 691,218	\$ 203,583		\$ 222,966	\$ 4,993,789
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,028,140	\$ 750,934	\$ 357,869	\$ 519,753	\$ 279,887	\$ 5,936,583

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2022

Total Fund Balances - Governmental Funds	\$	4,993,789
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental funds balance sheet. The net effect is an increase in net position.		8,182,290
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Other long-term assets are not available to pay for current-period expenditures, therefore, are deferred in the governmental funds. Deferred revenue is recognized in the government-wide financial statements. This results in an increase in net position.		109,789
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. The net effect is a decrease in net position.		(5,210,680)
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Included on the government-wide financial statements is the recognition of the County's proportionate share of the OPEB liabilities of \$240,434 and a deferred outflow of resources of \$40,034 and deferred inflows of resources of \$9,124. The net effect is a decrease to net position.		(209,524)
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Included on the government-wide financial statements is the recognition of the County's proportionate share of the net pension asset of \$1,023,753, a deferred outflow of resources of \$322,665, and a deferred inflow of resources of \$1,028,566. The net effect is to increase net position.		<u>317,852</u>
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Net Position of Governmental Activities	\$	<u><u>8,183,516</u></u>
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The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Road and Bridge Fund	Debt Service Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Property taxes	\$ 3,188,434	\$ 961,950	\$ 462,613	\$	\$	\$ 4,612,997
Licenses and permits		285,703			58,783	344,486
Fees and charges for services	198,555				114,478	313,033
Intergovernmental	56,125			237,767	467,939	761,831
Investment earnings	29,840		3,002		382	33,224
Contribution and Donations					12,633	12,633
Other miscellaneous	69,071	82,877			43,515	195,463
Total Revenues	3,542,025	1,330,530	465,615	237,767	697,730	6,273,667
EXPENDITURES:						
Current:						
General administration	446,322			24,056		470,378
Judicial	492,744				116,673	609,417
Legal	141,759				86,824	228,583
Financial administration	401,768				401,768	803,536
Public safety	1,277,594				36,659	1,314,253
Highway & street		983,528			84,608	1,068,136
Health and welfare	15,033				100,775	115,808
Economic opportunity	40,076				169,393	209,469
Other supported services	112,036					112,036
Debt service	18,633	175,215	462,769		269,373	925,990
Capital outlay	67,788	114,505		213,711		396,004
Total Expenditures	3,013,753	1,273,248	462,769	237,767	864,305	5,851,842
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	528,272	57,282	2,846		(166,575)	421,825
OTHER FINANCING SOURCES (USES):						
Proceeds from financing agreements	3,782	44,505				48,287
Proceeds from sale of property		30,000				30,000
Transfers in					28,723	28,723
Transfer out	(9,423)				(19,300)	(28,723)
Total Other Financing Sources (Uses)	(5,641)	74,505			9,423	78,287
CHANGE IN FUND BALANCE	522,631	131,787	2,846		(157,152)	500,112
FUND BALANCE - BEGINNING OF YEAR	3,353,391	559,431	200,737		380,118	4,493,677
FUND BALANCE - END OF YEAR	\$ 3,876,022	\$ 691,218	\$ 203,583	\$	\$ 222,966	\$ 4,993,789

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ 500,112

Amounts reported for governmental activities in the statement of net position are different because:

Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlays net of disposals is to increase net position. 665,377

Depreciation and amortization expense is not reflected in the governmental funds, but is recorded in the government-wide financial statements as an expense and an increase to accumulated depreciation and amortization. The net effect of current year depreciation and (556,264)

Proceeds from the sale of fixed assets are recorded in total on the governmental funds, but are reduced by the net book value of the assets disposed. This is a decrease to net position. (8,000)

Revenue from property taxes and court fines are recognized in the fund financial statements on the modified accrual basis, but are recognized on the accrual basis in the government-wide financial statements. The net effect is to increase net position. 1,059

Current year payments on long-term debt are expenditures in the fund financial statements, but are shown as reductions of the debt in the government-wide financial statements. The net effect is to increase net position. 514,383

Current year proceeds from issuance of debt is not shown as revenue in the government-wide financial statements. The net effect is to decrease net position. (48,287)

The County's share of the unrecognized deferred inflows and outflows for the pension liability and the OPEB liability as of the measurement date must be amortized and the County's proportionate share of the pension expense and postemployment benefits must be recognized. The net effect is an decrease in net position 270,128

Change in Net Position of Governmental Activities \$ 1,338,508

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

BALANCE SHEET
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

ASSETS	Agency Funds
Cash and cash investments	\$ <u>266,703</u>
TOTAL ASSETS	\$ <u><u>266,703</u></u>
LIABILITIES	
Intergovernmental payable	\$ 257,508
Due to others	<u>9,195</u>
TOTAL LIABILITIES	\$ <u><u>266,703</u></u>

The accompanying notes are an integral part of these financial statements.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Fisher County, Texas (the County) is a public corporation and political subdivision organized and existing under the Constitution and laws of the State of Texas. It was established in 1886. The County is located in West Texas and comprises a land area of 901 square miles. The county is governed by an elected Commissioners Court composed of the County Judge and four County Commissioners. It provides services involving public safety, health and social welfare, culture and recreation, conservation, and the construction, improvement, maintenance, and acquisition of roads, bridges, and rights-of-way, in addition to general administration.

The County prepares its basic financial statements in conformity with generally accepted accounting principles of the United States promulgated by the Governmental Accounting Standards Council and other authoritative sources identified in Statement on Auditing Standards No. 69 of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of the State of Texas uniform accounting requirements and the requirements of contracts and grants of agencies from which it receives funds.

The Commissioners Court (the Court) is elected by voters within Fisher County and has the authority to make decisions and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the County is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statements No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

Government-Wide and Fund Financial Statements

Government-wide financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

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

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 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. 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 Funds

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, fines, interest revenue, and revenue received from various governmental entities associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the state at year-end on behalf of the County also are recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Road and Bridge Fund - The Road and Bridge Fund is used to account for the resources for and the payments of expenses related to the repairs and maintenance of the County's roads and bridges.

ARPA Grant Fund - the ARPA Grant fund is used to account for grant funds received from the federal government issued as part of the American Rescue Plan Act.

Additionally, the government reports the following nonmajor governmental fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fiduciary Funds

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. Formal budgetary accounting is not required for fiduciary funds. Since by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues*. Likewise, general revenues include all taxes.

In the fund financial statements, governmental special revenue, capital improvements, and debt service funds report restrictions of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for specific purposes.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reported period. Actual results could differ from those estimates.

Budget Policies

The County follows these procedures in establishing budgetary data reflected in the financial statements: Public hearings are conducted at the Fisher County Courthouse to obtain taxpayer comments. Prior to October 1, the budget is legally enacted through adoption of an order by the Commissioners' Court. Budgets are adopted for the general fund, debt service fund, and most special revenue funds. All budget amendments are approved by the Commissioners' Court.

The budgeted amounts presented in these statements are as originally adopted and as amended by the Commissioners' Court during the year ended September 30, 2022. All appropriations lapse at year end.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Assets, Liabilities, and Net position or Equity

Deposits and Investments

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

Custodial credit risk: At September 30, 2022, the County was fully insured by federal depository insurance and pledged securities held by the County's agent bank.

Statutes authorize the County to invest in 1) obligations of the U.S. Treasury or the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) money market savings accounts, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) common trust funds. The County is required by Governmental Code Chapter 2256, Public Funds Investment Act (PFIA), to adopt, implement, and publicize an investment policy. That policy must address the following areas: 1) safety or principal and liquidity, 2) portfolio diversification, 3) allowable investments, 4) acceptable risk levels, 5) expected rates of return, 6) maximum allowable stated maturity of portfolio investments, 7) maximum average dollar weighted maturity allowed based on the stated maturity date for the portfolio, 8) investment staff quality and capabilities, and 9) bid solicitation preferences for certificates of deposit.

Interest rate risk: For short term liquidity investment requirements, the County utilizes money market accounts with its depository bank.

Credit Risk: State law and County policy limits investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. As of September 30, 2022, the County did not have any investments in public fund investment pools.

Concentration of credit risk: The County's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

As of September 30, 2022, Fisher County had the following investments:

	<u>Cost Basis</u>	<u>Fair Value</u>
Certificates of Deposit-Primary Government	\$ 1,042,266	\$ 1,042,266

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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).

Property taxes are levied on October 1 in conformity with Subtitle E, Texas Property Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1. Property taxes attach as an enforceable lien as of January 1 to secure the payment of all taxes, penalties, and interest ultimately imposed. The Fisher Central Appraisal District assesses the property taxes for the County and the Fisher County Tax Assessor Collector collects the property taxes for the County. The County is permitted by the Municipal Finance Law of the State to levy taxes up to \$1.20 per \$100 of appraised valuation for general services, permanent improvements, lateral road, and jury fund purposes other than the payment of principal established by the Attorney General of the State of Texas. The tax rate for the year ended September 30, 2022 was \$0.731907 per \$100 valuation.

All receivables are shown net of an allowance for uncollectibles.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. The County’s policy is to capitalize assets costing \$5,000 or more and having an estimated life of two years or more. All capital assets are valued at their historical cost or estimated historical cost if actual historical cost is not available.

Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments which materially extend the useful lives of the capital assets are capitalized. Depreciable capital assets are depreciated using the straight-line method over the asset’s estimated useful life as follows:

Buildings	40 years
Building Improvements	30 years
Infrastructure	40 years
Machinery and equipment	5-10 years
Vehicles	5-10 years

Deferred Outflows/Inflows of Resources

Government Wide Financial Statements

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources for the differences between projected and actual earnings for its pension plan and contributions made to the pension plan after the measurement date, but before the end of the fiscal year.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has deferred inflows of resources for the differences in actual and project earnings and changes in assumptions related to the valuation of the net pension liability.

Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources are reported in the governmental funds as unavailable revenues from tax revenue in the amount of \$109,789 and unearned grant funds of \$506,166.

Long-Term Debt

In the government-wide financial statements, long-term debt is reported as a liability in the governmental activities. The long-term debt of the County includes notes payable, general obligation bonds, and capital leases.

Compensated Absences

The County's maintains a vacation and personal time off policy for its full-time staff. The policy provides that full time employees earn 10 days vacation per year. Vacation benefits are lost at the end of the year if not taken, thus, no accumulation is allowed under the plan. Employees also earn personal time off of 12 days per year accumulated up to a maximum of 60 days. No unused personal time off benefits are paid upon termination of employment for any reason. As such, no liability is maintained for accumulated vacation or personal time off benefits.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County had no fund balance classified as nonspendable at September 30, 2022.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Federal or state funds are restricted for use only for a specific use.

The County's fund balance included \$691,218 restricted for road and bridge repairs, \$20,458 for special revenue projects, and \$203,583 for future debt service requirements.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County had committed funds of \$428,598 at year end.

Assigned – This classification includes amounts that are constrained by the County Commissioners' intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners or through the Commissioners delegating this responsibility to management through the budgetary process. The County had \$109,701 of funds classified as assigned at year end.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Subsequent Events

The County has evaluated subsequent events through May 4, 2023, the date the financial statements were available to be issued.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 2: CAPITAL ASSET ACTIVITY

The changes in capital assets for the year ended September 30, 2022 are as follows:

Capital Assets	Balance October 1, 2021	Additions	Retirements	Balance September 30, 2022
Land	\$ 79,868	\$		\$ 79,868
Buildings and improvements	8,264,740			8,264,740
Machinery and equipment	5,016,382	178,511	(80,000)	5,114,893
Infrastructure	245,323	483,084		728,407
Intangible right of use asset	78,851	3,782		82,633
Total capital assets	13,685,164	665,377	(80,000)	14,270,541
 Less accumulated depreciation for:				
Buildings and improvements	1,987,200	165,543		2,152,743
Machinery and equipment	3,369,702	358,210	(72,000)	3,655,912
Infrastructure	221,838	15,795		237,633
Intangible right of use asset	25,247	16,716		41,963
Total accumulated depreciation	5,603,987	556,264	(72,000)	6,088,251
 Governmental activities capital assets	 \$ 8,081,177	 \$ 109,113	 \$ (8,000)	 \$ 8,182,290

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General administration	\$ 64,632
Judicial	12,800
Public safety	190,406
Public facilities	19,782
Other supporting services	3,660
Road and bridge	264,984
	\$ 556,264

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 3: LONG-TERM DEBT

A summary of changes in notes payable at September 30, 2022 is as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
Bonds and Notes Payable				
General Obligation Bonds	\$ 5,005,000	\$	\$ (325,000)	\$ 4,680,000
Premium on Bond Issuance	82,283		(6,330)	75,953
Notes Payable	505,668	44,505	(168,396)	381,777
Total Long-Term Debt	\$ 5,592,951	\$ 44,505	\$ (499,726)	\$ 5,137,730

Current maturities of the outstanding long-term debt at September 30, 2022 are as follows:

Year	Principal	Interest	Total
2023	\$ 460,168	\$ 141,732	\$ 601,900
2024	468,756	130,544	599,300
2025	459,344	117,971	577,315
2026	378,509	105,308	483,817
2027	370,000	93,869	463,869
2028-2032	1,595,000	293,319	1,888,319
2033-2034	1,330,000	28,003	1,358,003
	\$ 5,061,777	\$ 910,746	\$ 5,972,523

Long-term notes and bonds payable are comprised of the following:

The General Obligation Bonds were issued February 17, 2015 in the amount of \$6,745,000. The bonds have an annual interest rate between 2.0% and 3.125%. The bonds are due in semi-annual interest and principal payments with the final payments on February 15, 2034. The balance at year end is \$4,680,000.

The County entered into a note payable agreement with First National Bank Rotan on November 9, 2018 in the amount of \$52,421 to purchase a John Deer Tractor. The note is due in annual installments of \$19,341 with an interest rate of 5.25%. The final interest and principal payment is due November 9, 2021. The principal balance at September 30, 2022 is zero.

A note payable for the purchase of equipment was entered into on June 19, 2017. The original amount of the note payable was \$202,510 and called for yearly payments of \$43,150. The final payment is due June 19, 2022 and the capital lease payable balance at year end was zero.

A note payable for the purchase of equipment was entered into on June 4, 2020. The original amount of the note payable was \$185,300 and called for yearly payments of \$39,453. The final payment is due June 4, 2025 and the balance at September 30, 2022 was \$111,919.

A note payable for the purchase of equipment was entered into on July 29, 2020. The original amount of the note payable was \$255,300 and called for yearly payments of \$54,298. The final payment is due June 29, 2025 and the balance at September 30, 2022 was \$154,139.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 3: LONG-TERM DEBT

A note payable for the purchase of equipment was entered into on August 13, 2021. The original amount of the note payable was \$89,800 and called for yearly payments of \$18,998. The final payment is due October 14, 2025 and the balance at September 30, 2022 was \$71,212.

A note payable for the purchase of equipment was entered into on March 17, 2022. The original amount of the note payable was \$23,359 and called for yearly payments of \$18,998. The final payment is due March 17, 2024 and the balance at September 30, 2022 was \$44,505.

NOTE 4: LEASES

Long term lease obligations are as follows:

Description	Date	Payment Terms	Payment Amount	Imputed Interest Rate	Total Lease Liability	Balance at September 30, 2022
Konica Minolta Copier	3/1/2022	24 months	165.07	3.80% \$	3,782 \$	2,868
Konica Minolta Copier (4)	11/11/2019	60 months	1,407.96	3.80%	75,522	38,621
Pitney Bowes Mail Machine	10/3/2019	60 months	186.81	3.80%	3,329	1,422
						42,911

The copiers were all leased for the various offices, beginning on various dates as stated above, each for a term of two to five years with no fixed interest rate. The County can purchase the equipment for the fair market value of the equipment at the lease termination date.

Annual requirements to amortize long-term obligations and related interest are as follows:

September 30	Principal	Interest
2023	\$ 17,899	\$ 1,590
2024	18,050	748
2025	6,962	79
	\$ 42,911	\$ 2,417

NOTE 5: RETIREMENT PLAN

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The Commissioners are responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of almost 800 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN – continued

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Fisher County can retire at age 60 and above with eight or more years of service, with 30 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 eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefits.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes; including automatic COLA's. Ad hoc post-employment benefit changes, including ad hoc COLA's, can be granted by the County Commissioners within certain guidelines.

Membership

The County membership in the TCDRS plan at December 31, 2021 consisted of the following:

Number of benefit recipients	46
Number of inactive employees entitled to but not yet receiving benefits	128
Number of active employees	68

Contributions

The County has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the county is actuarially determined annually. The employee contribution rate and the employer contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

The rate the County contributed for the months of the accounting year in 2021 and 2022 were 8.23%. The deposit rate payable by the employee members for the calendar year 2021 and 2022 is the rate of 7.00% as adopted by the governing body of the County. The total retirement contributions made by the County were \$156,718 for the fiscal year ended September 30, 2022.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN – continued

Actuarial Assumptions

The total pension liability at December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contributions rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age (level percent of pay)
Amortization Method:	Straight-line amortization over Expected Working Life
Asset Valuation Method	Smoothing period, 5 years Recognition method, Non-asymptotic Corridor, None
Inflation	2.50%
Salary Increases	4.9% average over career including inflation
Investment Rate of Return	7.50%
Cost of Living Adjustments	Cost-of living adjustments for Fisher County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 68. The assumptions and methods are the same as used in the prior valuation.

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. This discount rate used for the December 31, 2021 calculation was the same rate that was used in prior year calculations.

In order to determine the discount rate to be used, we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under our 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 TCRDS 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 cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 5: RETIREMENT PLAN - continued

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 year, the discount rate for purposes of calculating the total pension liability and net pension liability 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.

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, decreased by .10% to be gross of administrative expenses.

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's investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon.

Note that the valuation assumptions for long-term expected return is re-assessed at a minimum of every four years and is based on a 30-year time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. The actuary relies on the expertise of Cliffwater in this assessment.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN - continued

Best estimates of the geometric real rates of return for each major asset class included in the target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus inflation)
US Equities	Dow Jones US Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities – Developed	MSCI Work (net) Index Ex USA	5.00%	3.80%
International Equities – Emerging	MSCI EM 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	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FRSE EPRA/NAREIT Global Rate Estate Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	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%

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

At September 30, 2022, the County reported a net pension asset of \$1,023,753 for its proportionate share of the TCDRS's net pension liability measured at December 31, 2021. For the year ended September 30, 2022, the County recognized pension income of \$125,877.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 5: RETIREMENT PLAN - continued

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

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes in the net pension liability for the County for the measurement year ended December 31, 2021 are as follows:

	Increases (Decreases)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a)-(b)
Changes in Net Pension Liability			
Balance at December 31, 2020	\$ 6,222,685	\$ 6,187,631	\$ 35,054
Changes for the year:			
Service Cost	207,253		207,253
Interest on total pension liability	468,921		468,921
Effect of plan changes			-
Effect of economic/demographic gains/losses	(53,088)		(53,088)
Effect of assumptions changes or inputs	(86,906)		(86,906)
Refunds of contributions	(94,991)	(94,991)	-
Benefit payments	(434,565)	(434,565)	-
Administrative expenses		(3,924)	3,924
Member contributions		126,337	(126,337)
Net investment income		1,329,816	(1,329,816)
Employer contributions		148,537	(148,537)
Other		(5,779)	5,779
Balance as of December 31, 2021	\$ 6,229,309	\$ 7,253,062	\$ (1,023,753)

Discount Rate Sensitivity Analysis

The following presents the net pension liability/(asset) of the County calculated using the discount rate of 7.60%, as well as what the County's combined net pension liability would be if it were calculated using a discount rate that is 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	\$ 6,911,201	\$ 6,229,308	\$ 5,646,714
Fiduciary Net Position	(7,253,061)	(7,253,061)	(7,253,061)
Net Pension Liability/ (Asset)	\$ (341,860)	\$ (1,023,753)	\$ (1,606,347)

At December 31, 2021, the County reported its share of the TCDRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: RETIREMENT PLAN - continued

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience		\$ 27,555
Changes in actuarial assumptions	98,991	43,453
Differences between projected and actual investment earnings	108,699	957,558
Contributions subsequent to the measurement date	114,975	
Total	\$ 322,665	\$ 1,028,566

\$114,975 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2022	\$ (154,203)
2023	(290,887)
2024	(201,904)
2025	(173,882)
Thereafter	
	\$ (820,876)

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY - TCDRS GROUP TERM LIFE

The County participates in a cost-sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas County & District Retirement System known as the Group Term Life (GTL) program. This optional plan provides group term life insurance coverage to current eligible employees, and if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

Contributions made to the retiree GTL program are held in the GTL Fund. The GTL Fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	37
Inactive employees entitled to but not yet receiving benefits	18
Active employees	68

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE - continued

OPEB Liability

The County's total OPEB liability related to the TCDRS GTL program, measured as of December 31, 2021 was \$240,434, and was determined by an actuarial valuation as of that date.

All actuarial assumptions and methods that determine the OPEB liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 75.

Actuarial assumptions:

The OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age Level Percent of Salary
Amortization Method	Straight-Line amortization over Expected Working Life
Investment Rate of Return	2.06% - 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020.

Changes in OPEB Liability	Total OPEB Liability (a)
Balance as 12/31/2020	\$ 228,218
Changes for the year:	
Service cost	9,882
Interest on total OPEB liability	4,949
Change of benefit terms	
Difference between expected and actual experience	2,850
Changes in assumptoins or other inputs	3,920
Benefit payments	(9,385)
Other changes	
Net Changes	12,216
Balance as of 12/31/2021	\$ 240,434

Sensitivity of the OPEB Liability to changes in the discount rate

The following presents the OPEB liability of the County, calculated using the discount rate of 2.06%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current rate:

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE - continued

	1% Decrease in Discount Rate (1.06%)	Discount Rate (2.06%)	1% Increase in Discount Rate (3.06%)
County's OPEB Liability	\$ 284,288	\$ 240,434	\$ 206,269

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense (benefit) of \$22,089.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience	3,047	\$ 5,844
Changes in actuarial assumptions	30,002	3,281
Differences between projected and actual investment earnings		
Contributions subsequent to the measurement date	6,985	
Total	\$ 40,034	\$ 9,125

The deferred outflows balance includes contributions subsequent to the measurement date of \$6,985. This amount will be recognized as a reduction of the OPEB liability for the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:			
2022	\$	8,189	
2023		11,747	
2024		3,988	
2025			
Thereafter			
	\$	23,924	

NOTE 7: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. During fiscal year 2022, the County purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8: FINANCIAL INSTRUMENTS

The County has estimated that the fair value of all financial instruments (none of which is held for trading purposes) at September 30, 2022, does not differ materially from their aggregate carrying values recorded in the accompanying statement of financial position. The estimate is based on the assumption that fair value approximates carrying values due to short initial maturities. Financial instruments consist of cash, accounts receivables, prepaid expenses, accounts payable, and payroll liabilities.

NOTE 9: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT

For the year ended September 30, 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's financial statements and had an effect on the beginning net position.

The implementation of GASB Statement No. 87 had the following effect on net position as reported at September 30, 2021:

	Governmental Activities
Net Position at September 30, 2021	\$ 6,846,905
Adjustments:	
Net Book Value Leased Asset	53,604
Lease Liability	(55,501)
Restated Net Position at September 30, 2021	\$ 6,845,008

REQUIRED SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Property taxes	\$ 3,157,954	\$ 3,157,954	\$ 3,188,434	\$ 30,480
Fees and charges for services	156,271	156,271	198,555	42,284
Intergovernmental	53,633	53,633	56,125	2,492
Investment earnings	6,765	6,765	29,840	23,075
Other miscellaneous	16,887	16,887	69,071	52,184
Total Revenues	3,391,510	3,391,510	3,542,025	150,515
EXPENDITURES:				
Current:				
General administration	590,213	592,213	446,322	145,891
Judicial	558,247	558,247	492,744	65,503
Legal	143,593	143,593	141,759	1,834
Financial administration	496,783	496,783	401,768	95,015
Public safety	1,297,407	1,364,178	1,277,594	86,584
Health and welfare	21,000	21,000	15,033	5,967
Economic development	46,354	46,354	40,076	6,278
Other supported services	114,158	114,158	112,036	2,122
	-	-	18,633	(18,633)
Capital outlay	54,881	54,881	67,788	(12,907)
Total Expenditures	3,322,636	3,391,407	3,013,753	377,654
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	68,874	103	528,272	528,169
OTHER FINANCING SOURCES (USES):				
Proceeds from financing agreements	-	-	3,782	3,782
Proceeds from sale of property	-	-	-	-
Transfers out	-	-	(9,423)	(9,423)
Total Other Financing Sources (Uses)	-	-	(5,641)	(5,641)
CHANGE IN FUND BALANCE	68,874	103	522,631	522,528
FUND BALANCE - BEGINNING OF YEAR	3,353,391	3,353,391	3,353,391	
FUND BALANCE - END OF YEAR	\$ 3,422,265	\$ 3,353,494	\$ 3,876,022	\$ 522,528

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Property taxes	\$ 962,989	\$ 962,989	\$ 961,950	\$ (1,039)
Licenses and permits	248,000	248,000	285,703	37,703
Intergovernmental	33,984	33,984		(33,984)
Other miscellaneous	130,694	130,694	82,877	(47,817)
	<u>1,375,667</u>	<u>1,375,667</u>	<u>1,330,530</u>	<u>(45,137)</u>
EXPENDITURES:				
Current:				
Road and bridge	1,168,085	1,208,085	983,528	224,557
Debt service	175,852	175,852	175,215	637
Capital outlay	-	-	114,505	(114,505)
	<u>1,343,937</u>	<u>1,383,937</u>	<u>1,273,248</u>	<u>110,689</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	31,730	(8,270)	57,282	65,552
OTHER FINANCING SOURCES (USES):				
Proceeds from financing agreements	-	-	44,505	44,505
Proceeds from sale of property	-	-	30,000	30,000
	<u>-</u>	<u>-</u>	<u>74,505</u>	<u>74,505</u>
Total Other Financing Sources (Uses)			<u>74,505</u>	<u>74,505</u>
CHANGE IN FUND BALANCE	31,730	(8,270)	131,787	140,057
FUND BALANCE - BEGINNING OF YEAR	<u>559,431</u>	<u>559,431</u>	<u>559,431</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 591,161</u>	<u>\$ 551,161</u>	<u>\$ 691,218</u>	<u>\$ 140,057</u>

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – ARPA GRANT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Intergovernmental	\$ -	-	\$ 237,767	\$ 237,767
Total Revenues			237,767	237,767
EXPENDITURES:				
Current:				
General Administration	-	210,652	24,056	186,596
Capital outlay	-	-	213,711	(213,711)
Total Expenditures		210,652	237,767	(27,115)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		(210,652)		210,652
FUND BALANCE - BEGINNING OF YEAR				
FUND BALANCE - END OF YEAR	\$	(210,652)	\$	\$ 210,652

FISHER COUNTY, TEXAS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR FISCAL YEAR 2022**

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a Percentage of Covered Payroll
2012	\$ 104,368	\$ 104,368	\$ -	\$ 1,280,584	8.15%
2013	109,547	111,184	(1,637)	1,364,217	8.15%
2014	114,848	114,848	-	1,395,480	8.23%
2015	116,314	118,768	(2,454)	1,443,105	8.23%
2016	111,260	117,243	(5,983)	1,424,585	8.23%
2017	78,903	94,397	(15,494)	1,153,551	8.18%
2018	126,248	145,725	(19,477)	1,770,655	8.23%
2019	117,069	129,233	(12,164)	1,569,290	8.24%
2020	106,366	125,080	(18,714)	1,519,511	8.23%
2021	121,464	148,537	(27,073)	1,804,815	8.23%

FISHER COUNTY, TEXAS

**NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Note A: Net Pension Liability - Texas County & District Retirement System

Assumptions

The following methods and assumptions were used to determine contribution rates:

Valuation date	Actuarially determined contributions rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	2.9 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%, including inflation
Retirement Age	Members who are eligible for service retirement age 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 Tables 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 Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality, and other assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 and 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase rates were reflected for benefits earned after 2017 2018: Employer Contributions reflect that the current service matching rate was increased to 150% for future benefits. 2019-2021: No changes in plan provisions were reflected in the schedule.

FISHER COUNTY, TEXAS

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
 LAST 10 YEARS (WILL ULTIMATELY BE DISPLAYED)
 YEARS ENDED DECEMBER 31

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 207,253	\$ 179,510	\$ 183,491	\$ 117,973	\$ 161,940	\$ 147,394	\$ 138,402	\$ 142,150
Interest (on the Total Pension Liability)	468,921	462,639	451,208	425,473	414,905	392,073	377,583	361,409
Effect of plan changes	-	-	-	-	47,838	-	(18,859)	-
Effect of assumption changes or inputs	(86,906)	296,971	-	-	39,431	-	64,221	-
Effect of economic/demographic (gains) or losses	(53,088)	(3,031)	(13,659)	161,279	(70,163)	39,781	1,615	(12,705)
Benefit payments, including refunds								
of employee contributions	(529,556)	(481,567)	(470,536)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Net Change in Total Pension Liability	6,624	454,522	150,504	269,511	189,525	208,913	200,657	228,080
Total Pension Liability - Beginning	6,222,685	5,768,163	5,617,659	5,348,149	5,158,624	4,949,711	4,749,054	4,520,974
Total Pension Liability - Ending (a)	<u>\$ 6,229,309</u>	<u>\$ 6,222,685</u>	<u>\$ 5,768,163</u>	<u>\$ 5,617,660</u>	<u>\$ 5,348,149</u>	<u>\$ 5,158,624</u>	<u>\$ 4,949,711</u>	<u>\$ 4,749,054</u>

Plan Fiduciary Net Position

Contributions - Employer	\$ 148,537	\$ 125,080	\$ 129,233	\$ 145,725	\$ 94,937	\$ 117,243	\$ 118,768	\$ 114,848
Contributions - Employee	126,337	106,366	109,850	123,946	80,749	99,721	101,017	97,684
Net Investment Income	1,329,816	603,119	858,673	(104,423)	728,021	351,143	67,287	310,150
Benefit payments, including refunds								
of employee contributions	(529,556)	(481,567)	(470,535)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Administrative Expense	(3,924)	(4,528)	(4,454)	(4,199)	(3,662)	(3,805)	(3,408)	(3,556)
Other	(5,779)	(3,867)	(7,109)	(4,379)	(2,478)	84,340	64,967	(4,395)
Net Change in Plan Fiduciary Net Position	1,065,431	344,603	615,658	(278,544)	493,141	278,307	(13,674)	251,957
Plan Fiduciary Net Position - Beginning	6,187,631	5,843,028	5,227,370	5,505,914	5,012,774	4,734,467	4,748,142	4,496,185
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,253,062</u>	<u>\$ 6,187,631</u>	<u>\$ 5,843,028</u>	<u>\$ 5,227,370</u>	<u>\$ 5,505,915</u>	<u>\$ 5,012,774</u>	<u>\$ 4,734,468</u>	<u>\$ 4,748,142</u>
Net Pension Liability - Ending (a)-(b)	<u>\$ (1,023,753)</u>	<u>\$ 35,054</u>	<u>\$ (74,865)</u>	<u>\$ 390,290</u>	<u>\$ (157,766)</u>	<u>\$ 145,850</u>	<u>\$ 215,243</u>	<u>\$ 912</u>

Plan Fiduciary Net Position as a Percentage of

Total Pension Liability	116.43%	99.44%	101.30%	93.05%	102.95%	97.17%	95.65%	99.98%
Covered Employee Payroll	1,804,815	1,519,511	1,569,290	1,770,655	\$ 1,153,551	\$ 1,424,585	\$ 1,443,105	\$ 1,395,480
Net Pension Liability as a Percentage of Covered Employee Payroll	-56.72%	2.31%	-4.77%	22.04%	-13.68%	10.24%	14.92%	0.07%

FISHER COUNTY, TEXAS

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
 LAST 10 YEARS (WILL ULTIMATELY BE DISPLAYED)
 YEARS ENDED DECEMBER 31

	2021	2020	2019	2018	2017
Total OPEB Liability					
Group Term Life Insurance					
Service cost	\$ 9,882	\$ 7,394	\$ 5,891	\$ 5,358	\$ 7,025
Interest (on the Total Pension Liability)	4,949	5,874	7,017	6,460	7,103
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	3,920	20,760	36,518	(16,401)	6,705
Effect of economic/demographic (gains) or losses	2,850	(9,275)	2,275	(1,399)	(11,363)
Benefit payments, including refunds	(9,385)	(6,990)	(12,868)	(9,562)	(6,345)
Net Change in Total Pension Liability	<u>12,216</u>	<u>17,763</u>	<u>38,833</u>	<u>(15,544)</u>	<u>3,125</u>
Total OPEB Liability - Beginning	<u>228,218</u>	<u>210,455</u>	<u>171,622</u>	<u>187,166</u>	<u>184,041</u>
Total OPEB Liability - Ending (a)	<u>\$ 240,434</u>	<u>\$ 228,218</u>	<u>\$ 210,455</u>	<u>\$ 171,622</u>	<u>\$ 187,166</u>
Plan Fiduciary Net Position (b)	-	-	-	-	-
Net OPEB Liability - Ending (a)-(b)	<u>\$ 240,434</u>	<u>\$ 228,218</u>	<u>\$ 210,455</u>	<u>\$ 171,622</u>	<u>\$ 187,166</u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 1,804,815	\$ 1,519,511	\$ 1,569,290	\$ 1,770,655	\$ 1,153,551
Net OPEB Liability as a Percentage of Covered Employee Payroll	13.32%	15.02%	13.41%	9.69%	16.23%

OTHER SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3	Lateral Road Precinct 4
ASSETS				
Cash and cash investments	\$ 1,915	\$ 1,832	\$ (69)	\$ 3,650
Intergovernmental receivable				
Total Assets	\$ 1,915	\$ 1,832	\$ (69)	\$ 3,650
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
FUND EQUITY				
Restricted fund balances	1,915	1,832	(69)	3,650
Committed fund balances				
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	1,915	1,832	(69)	3,650
Total Liabilities and Fund Balance	\$ 1,915	\$ 1,832	\$ (69)	\$ 3,650

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>County Court Reporter</u>	<u>Court Records Preservation</u>	<u>County Clerk Jury Fees</u>	<u>C&D Court Technology</u>
ASSETS				
Cash and cash investments	\$ 1,267	\$ 6,443	\$ 512	\$ 754
Intergovernmental receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>1,267</u>	\$ <u>6,443</u>	\$ <u>512</u>	\$ <u>754</u>
 LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,267	6,443	512	754
Assigned fund balances				
Unassigned fund balance	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>1,267</u>	<u>6,443</u>	<u>512</u>	<u>754</u>
Total Liabilities and Fund Balance	\$ <u>1,267</u>	\$ <u>6,443</u>	\$ <u>512</u>	\$ <u>754</u>

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	TIF Grant Fund	County Clerk Fees	District Court Records Technology	Commissary
ASSETS				
Cash and cash investments	\$ 108,538	\$ 355	\$ 5,577	\$ 1,931
Intergovernmental receivable				
Total Assets	\$ 108,538	\$ 355	\$ 5,577	\$ 1,931
LIABILITIES				
Accounts payable	\$ 7,256	\$	\$	\$
Due to others				
Total Liabilities	7,256			
FUND EQUITY				
Restricted fund balances				
Committed fund balances	101,282	355	5,577	1,931
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	101,282	355	5,577	1,931
Total Liabilities and Fund Balance	\$ 108,538	\$ 355	\$ 5,577	\$ 1,931

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Election Services	Election	County Escrow Fund	Court Facility
ASSETS				
Cash and cash investments	\$ 1,873	\$ (69,368)	\$ 18,679	\$ 940
Intergovernmental receivable				
Total Assets	\$ 1,873	\$ (69,368)	\$ 18,679	\$ 940
LIABILITIES				
Accounts payable	\$	\$ 12,685	\$	\$
Due to others		1,174		
Total Liabilities		13,859		
FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,873	(83,227)		940
Assigned fund balances			18,679	
Unassigned fund balance				
Total Fund Balance	1,873	(83,227)	18,679	940
Total Liabilities and Fund Balance	\$ 1,873	\$ (69,368)	\$ 18,679	\$ 940

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Laanguage Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
ASSETS				
Cash and cash investments	\$ 210	\$ 820	\$ 4,820	\$ 122,085
Intergovernmental receivable				
Total Assets	\$ 210	\$ 820	\$ 4,820	\$ 122,085
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others				649
Total Liabilities				649
FUND EQUITY				
Restricted fund balances				
Committed fund balances	210	820	4,820	121,436
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	210	820	4,820	121,436
Total Liabilities and Fund Balance	\$ 210	\$ 820	\$ 4,820	\$ 122,085

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
ASSETS				
Cash and cash investments	\$ 1,256	\$ 103,846	\$ 18,857	\$ 3,374
Intergovernmental receivable	_____	_____	_____	_____
Total Assets	\$ 1,256	\$ 103,846	\$ 18,857	\$ 3,374
LIABILITIES				
Accounts payable	\$ _____	\$ 189	\$ _____	\$ _____
Due to others	_____	_____	_____	_____
Total Liabilities	_____	189	_____	_____
FUND EQUITY				
Restricted fund balances				
Committed fund balances	1,256	103,657	18,857	3,374
Assigned fund balances				
Unassigned fund balance	_____	_____	_____	_____
Total Fund Balance	1,256	103,657	18,857	3,374
Total Liabilities and Fund Balance	\$ 1,256	\$ 103,846	\$ 18,857	\$ 3,374

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>Court House Security</u>	<u>County Preservation</u>	<u>Inmate Phone Fund</u>	<u>Hot Check Fund</u>
ASSETS				
Cash and cash investments	\$ 18,930	\$ 4,580	\$ 10,591	\$ 3,342
Intergovernmental receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 18,930</u>	<u>\$ 4,580</u>	<u>\$ 10,591</u>	<u>\$ 3,342</u>
LIABILITIES				
Accounts payable	\$ 6,389	\$	\$ 2,115	\$
Due to others	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>6,389</u>	<u> </u>	<u>2,115</u>	<u> </u>
FUND EQUITY				
Restricted fund balances				3,342
Committed fund balances	12,541	4,580	8,476	
Assigned fund balances				
Unassigned fund balance	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>12,541</u>	<u>4,580</u>	<u>8,476</u>	<u>3,342</u>
Total Liabilities and Fund Balance	<u>\$ 18,930</u>	<u>\$ 4,580</u>	<u>\$ 10,591</u>	<u>\$ 3,342</u>

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

		<u>Bail Bond Fund</u>		<u>State Criminal and Civil Fees</u>		<u>Senior Citizens Fund</u>		<u>Lease Grant</u>
ASSETS								
Cash and cash investments	\$	55,229	\$	111,522	\$	(280,329)	\$	3,809
Intergovernmental receivable								
Total Assets	\$	<u>55,229</u>	\$	<u>111,522</u>	\$	<u>(280,329)</u>	\$	<u>3,809</u>
LIABILITIES								
Accounts payable	\$		\$	12,394	\$	3,464	\$	30
Due to others				<u>8,106</u>		<u>2,470</u>		
Total Liabilities				<u>20,500</u>		<u>5,934</u>		<u>30</u>
FUND EQUITY								
Restricted fund balances								3,779
Committed fund balances		55,229						
Assigned fund balances				91,022				
Unassigned fund balance						<u>(286,263)</u>		
Total Fund Balance		<u>55,229</u>		<u>91,022</u>		<u>(286,263)</u>		<u>3,779</u>
Total Liabilities and Fund Balance	\$	<u>55,229</u>	\$	<u>111,522</u>	\$	<u>(280,329)</u>	\$	<u>3,809</u>

FISHER COUNTY, TEXAS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	<u>Justice Court Technology</u>	<u>Drug Forfeiture</u>	<u>Airport Fund</u>	<u>Pre-Trial Checking</u>
ASSETS				
Cash and cash investments	\$ 11,814	\$ 6,009	\$ (49,528)	\$ 43,821
Intergovernmental receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>11,814</u>	\$ <u>6,009</u>	\$ <u>(49,528)</u>	\$ <u>43,821</u>
 LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to others	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 FUND EQUITY				
Restricted fund balances		6,009		
Committed fund balances	11,814			43,821
Assigned fund balances				
Unassigned fund balance	<u> </u>	<u> </u>	<u>(49,528)</u>	<u> </u>
Total Fund Balance	<u>11,814</u>	<u>6,009</u>	<u>(49,528)</u>	<u>43,821</u>
Total Liabilities and Fund Balance	\$ <u>11,814</u>	\$ <u>6,009</u>	\$ <u>(49,528)</u>	\$ <u>43,821</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Water Grant Fund	Total Nonmajor Special Revenue Funds
ASSETS		
Cash and cash investments	\$ (3,025)	\$ 276,862
Intergovernmental receivable	3,025	3,025
Total Assets	\$	\$ 279,887
LIABILITIES		
Accounts payable	\$	\$ 44,522
Due to others		12,399
Total Liabilities		56,921
FUND EQUITY		
Restricted fund balances		20,458
Committed fund balances		428,598
Assigned fund balances		109,701
Unassigned fund balance		(335,791)
Total Fund Balance		222,966
Total Liabilities and Fund Balance	\$	\$ 279,887

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3	Lateral Road Precinct 4
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				
Intergovernmental	5,108	5,109	5,108	5,108
Investment Earnings				
Contributions & Donations				
Other Revenue				
Total Revenues	5,108	5,109	5,108	5,108
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets	4,482	5,133	2,598	4,600
Health and Welfare				
Capital				
Total Expenditures	4,482	5,133	2,598	4,600
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	626	(24)	2,510	508
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	626	(24)	2,510	508
FUND BALANCE - BEGINNING OF YEAR	1,289	1,856	(2,579)	3,142
FUND BALANCE - END OF YEAR	\$ 1,915	\$ 1,832	\$ (69)	\$ 3,650

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	County Court Reporter	Court Records Preservation	County Clerk Jury Fees	C&D Court Technology
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	1,218	340	492	94
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				
Total Revenues	1,218	340	492	94
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,218	340	492	94
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	1,218	340	492	94
FUND BALANCE - BEGINNING OF YEAR	49	6,103	20	660
FUND BALANCE - END OF YEAR	\$ 1,267	\$ 6,443	\$ 512	\$ 754

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	TIF Grant Fund	County Clerk Fees	District Court Records Technology	Commissary
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services		195	155	
Intergovernmental	94,367			
Investment Earnings				8
Contributions & Donations				
Other Revenue				1,495
Total Revenues	94,367	195	155	1,503
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety				2,909
Public Works				
Highways & Streets	83,962			
Health and Welfare				
Capital				
Total Expenditures	83,962			2,909
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	10,405	195	155	(1,406)
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	10,405	195	155	(1,406)
FUND BALANCE - BEGINNING OF YEAR	90,877	160	5,422	3,337
FUND BALANCE - END OF YEAR	\$ 101,282	\$ 355	\$ 5,577	\$ 1,931

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Election Services	Elections	County Escrow Fund	Court Facility
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services		3,597		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				940
Total Revenues		3,597		940
EXPENDITURES:				
Current:				
Judicial				
Elections		86,824		
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures		86,824		
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		(83,227)		940
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE		(83,227)		940
FUND BALANCE - BEGINNING OF YEAR	1,873		18,679	
FUND BALANCE - END OF YEAR	\$ <u>1,873</u>	\$ <u>(83,227)</u>	\$ <u>18,679</u>	\$ <u>940</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Language Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				45,295
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue	210	820	520	
	210	820	520	45,295
Total Revenues	210	820	520	45,295
EXPENDITURES:				
Current:				
Judicial				11,685
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures				11,685
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	210	820	520	33,610
OTHER FINANCING SOURCES (USES):				
Transfers in			4,300	
Transfers out				
Total Other Financing Sources (Uses)			4,300	
NET CHANGE IN FUND BALANCE	210	820	4,820	33,610
FUND BALANCE - BEGINNING OF YEAR				87,826
FUND BALANCE - END OF YEAR	\$ 210	\$ 820	\$ 4,820	\$ 121,436

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
REVENUES:				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	95	52,054	1,995	
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue		210		1,253
Total Revenues	95	52,264	1,995	1,253
EXPENDITURES:				
Current:				
Judicial		5,637		
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures		5,637		
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
	95	46,627	1,995	1,253
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE				
	95	46,627	1,995	1,253
FUND BALANCE - BEGINNING OF YEAR				
	1,161	57,030	16,862	2,121
FUND BALANCE - END OF YEAR				
	\$ 1,256	\$ 103,657	\$ 18,857	\$ 3,374

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
REVENUES:				
Licenses and Permits	\$	\$		\$
Fees and charges for services	7,413	144		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue			8,476	614
Total Revenues	7,413	144	8,476	614
EXPENDITURES:				
Current:				
Judicial	30,292			433
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures	30,292			433
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
	(22,879)	144	8,476	181
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE				
	(22,879)	144	8,476	181
FUND BALANCE - BEGINNING OF YEAR				
	35,420	4,436		3,161
FUND BALANCE - END OF YEAR				
	\$ 12,541	\$ 4,580	8,476	\$ 3,342

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Lease Grant
REVENUES:				
Licenses and Permits	\$ 1,110	\$ 46,253	\$	\$
Fees and charges for services				
Intergovernmental			62,051	1,197
Investment Earnings				
Contributions & Donations			12,633	
Other Revenue	27,297	1,680		
Total Revenues	28,407	47,933	74,684	1,197
EXPENDITURES:				
Current:				
Judicial	13,019	55,607		
Elections				
Public Safety				1,038
Public Works				
Highways & Streets				
Health and Welfare			169,393	
Capital				
Total Expenditures	13,019	55,607	169,393	1,038
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	15,388	(7,674)	(94,709)	159
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out		(19,300)		
Total Other Financing Sources (Uses)		(19,300)		
NET CHANGE IN FUND BALANCE	15,388	(26,974)	(94,709)	159
FUND BALANCE - BEGINNING OF YEAR	39,841	117,996	(191,554)	3,620
FUND BALANCE - END OF YEAR	\$ 55,229	\$ 91,022	\$ (286,263)	\$ 3,779

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Justice Court Technology</u>	<u>Drug Forfeiture</u>	<u>Airport Fund</u>	<u>Pre-Trial Checking</u>
REVENUES:				
Licenses and Permits	\$	\$	\$ 7,255	\$ 4,165
Fees and charges for services	1,391			
Intergovernmental			42,066	
Investment Earnings		115		259
Contributions & Donations				
Other Revenue				
Total Revenues	1,391	115	49,321	4,424
EXPENDITURES:				
Current:				
Judicial				
Elections				
Public Safety		32,712		
Public Works			84,608	
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures		32,712	84,608	
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,391	(32,597)	(35,287)	4,424
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	1,391	(32,597)	(35,287)	4,424
FUND BALANCE - BEGINNING OF YEAR	10,423	38,606	(14,241)	39,397
FUND BALANCE - END OF YEAR	\$ 11,814	\$ 6,009	\$ (49,528)	\$ 43,821

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Water Grant Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES:		
Licenses and Permits	\$	\$ 58,783
Fees and charges for services		114,478
Intergovernmental	247,825	467,939
Investment Earnings		382
Contributions & Donations		12,633
Other Revenue		43,515
	<hr/>	<hr/>
Total Revenues	247,825	697,730
	<hr/>	<hr/>
EXPENDITURES:		
Current:		
Judicial		116,673
Elections		86,824
Public Safety		36,659
Public Works		84,608
Highways & Streets		100,775
Health and Welfare		169,393
Capital	269,373	269,373
	<hr/>	<hr/>
Total Expenditures	269,373	864,305
	<hr/>	<hr/>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(21,548)	(166,575)
OTHER FINANCING SOURCES (USES):		
Transfers in	24,423	28,723
Transfers out		(19,300)
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	24,423	9,423
	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	2,875	(157,152)
FUND BALANCE - BEGINNING OF YEAR	(2,875)	380,118
	<hr/>	<hr/>
FUND BALANCE - END OF YEAR	\$ <u> </u>	\$ <u>222,966</u>

FISHER COUNTY, TEXAS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

	Balance October 1, 2021	Additions	Deductions	Balance September 30, 2022
TAX COLLECTOR MOTOR VEHICLE				
Assets:				
Cash and cash equivalents	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
Total Assets	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
Liabilities:				
Due to other governments	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
Total Liabilities	\$ 11,772	\$ 319,966	\$ 313,740	\$ 17,998
TAX COLLECTOR - SALES TAX				
Assets:				
Cash and cash equivalents	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
Total Assets	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
Liabilities:				
Due to other governments	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
Total Liabilities	\$ 7,876	\$ 146,234	\$ 145,725	\$ 8,385
FISHER COUNTY INMATE PHONE				
Assets:				
Cash and cash equivalents	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
Total Assets	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
Liabilities:				
Due to others	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
Total Liabilities	\$ 711	\$ 23,891	\$ 15,407	\$ 9,195
DISTRICT CLERK REGISTRY ACCOUNT				
Assets:				
Cash and cash equivalents	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
Total Assets	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
Liabilities:				
Due to other governments	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
Total Liabilities	\$ 49,661	\$ 1,906	\$ 177	\$ 51,390
32ND DISTRICT COURT RECEIVORSHIP				
Assets:				
Cash and cash equivalents	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649
Total Assets	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649
Liabilities:				
Due to other governments	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649
Total Liabilities	\$ 139,245	\$ 23,790	\$ 386	\$ 162,649

FISHER COUNTY, TEXAS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

	<u>Balance October 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2022</u>
32ND DISTRICT COURT				
Assets:				
Cash and cash equivalents	\$ 16,981	\$ 105	\$	\$ 17,086
Total Assets	<u>\$ 16,981</u>	<u>\$ 105</u>	<u>\$</u>	<u>\$ 17,086</u>
Liabilities:				
Due to other governments	\$ 16,981	\$ 105	\$	\$ 17,086
Total Liabilities	<u>\$ 16,981</u>	<u>\$ 105</u>	<u>\$</u>	<u>\$ 17,086</u>
 TOTAL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 226,246	\$ 515,892	\$ 475,435	\$ 266,703
Total Assets	<u>\$ 226,246</u>	<u>\$ 515,892</u>	<u>\$ 475,435</u>	<u>\$ 266,703</u>
Liabilities:				
Due to other governments	\$ 225,535	\$ 492,001	\$ 460,028	\$ 257,508
Due to others	711	23,891	15,407	9,195
Total Liabilities	<u>\$ 226,246</u>	<u>\$ 515,892</u>	<u>\$ 475,435</u>	<u>\$ 266,703</u>

ROBERTS & MCGEE, CPA

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Stacey McGee, CPA
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Cell: 325-201-7244

May 4, 2023

To Honorable County Judge and
Members of the Commissioner's Court
Fisher County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted accounting standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fisher County, Texas are described in Note 1 to the financial statements. The County implemented Governmental Accounting Standards Board (GASB) No. 87, Leases for the year ended September 30, 2022. The new lease standard recognizes a right to use asset and liability based on the principle that leasing activities are financing of the right to use asset. The application of existing policies was not changed during the current year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are the actuarial valuations of the County's pension asset and other postemployment benefit (OPEB) liability. We evaluated the key factors and assumptions used to develop the net pension asset and the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole. The net pension asset and the OPEB liability are actuarial determined liability or asset provided by the Texas County and County Retirement System (TCDRS). The pension asset and OPEB liability is determined through an actuarial calculation based on employee census data provided by the County. We reviewed the employee data and the various inputs and believe the information provided to TCDRS for the calculation appeared reasonable.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the statements was:

- The disclosures of the pension liability(asset) and OPEB liability and expenses in Note 5 and 6 related to the County's retirement plan and supplemental death benefit plan with Texas County and County Retirement System. This disclosure explains the pension and OPEB liabilities and activity for the County which was calculated and provided by actuaries hired by TCDRS.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The proposed audit adjustments were provided to management to be recorded in the financial statements of the County. The audit adjustments that we provided were material, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison, and post-employment benefit schedules on pages 4-9 and 36-42 in the audit report, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information on pages 43-64 of the audit report, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying records used to prepare the financial statements or to the financial statements themselves.

A separate report has been provided to management and the Commissioner's Court which communicates the material weaknesses and significant deficiencies we noted during our audit.

Restriction on Use

This information is intended solely for the use of the Commissioner's Court and management of Fisher County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Roberts + McGee, CPA
Roberts & McGee, CPA

**FISHER COUNTY INTERLOCAL COOPERATION CONTRACT
DEPARTMENT OF STATE HEALTH SERVICES
CONTRACT NO.**

The DEPARTMENT OF STATE HEALTH SERVICES (“DSHS” or “SYSTEM AGENCY”) and Fisher County (“LOCAL GOVERNMENT”), each a “Party” and collectively the “Parties,” enter into the following contract for Local Government access to the Texas Electronic Vital Events Registrar (“TxEVER”) (the “Contract”) pursuant to the provisions of the “Interlocal Cooperation Act,” *Tex. Gov’t Code Chapter 791*.

I. CONTRACT REPRESENTATIVES

The following will act as the representative authorized to administer activities under the Contract on behalf of its respective Party.

<u>DSHS</u>	<u>Local Government</u>
Name: Department of State Health Services	Name: Fisher County
Attn: Contract Management Section	Attn: County Clerk
Address: 1100 W 49 th Street, MC-1990	Address: P O BOX 368
City, State, and Zip: Austin, TX 78776-2679756	City, State Zip: Roby, Tx 79543
Contact Person: Gretchen Wells	Contact Person: Pat Thomson
Telephone: (512) 776-2679	Telephone: (325) 776-2401
E-Mail: Gretchen.wells@dshs.texas.gov	E-Mail: pat.thomson@fishercounty.org
Agency Number: 537	

II. STATEMENT OF SERVICES TO BE PROVIDED

The Parties agree to cooperate to provide necessary and authorized services and resources in accordance with the terms of the Contract. Specific services provided are described in **ATTACHMENT A, STATEMENT OF WORK**.

III. CONTRACT PERIOD AND RENEWAL

The Contract is effective on the signature date of the latter of the Parties to sign the Contract and expires **August 31, 2027**, unless renewed, extended, or terminated pursuant to the terms and conditions of the Contract. DSHS, at its sole discretion, may renew the Contract for up to one (1) additional year for a maximum Contract term of 5 years. Notwithstanding the limitation in the preceding sentence, and with at least 30 calendar days’ advance written notice to Local Government, at the end of the initial term or any renewal period, DSHS, at its sole discretion, may extend the Contract as necessary to ensure continuity of service, for purposes of transition, or as otherwise determined by DSHS to serve the best interest of the state of Texas for up to 12 months, in one-month intervals, at the then-current Contract rate or rates (if applicable) as modified during the term of the Contract.

IV. AMENDMENT

The Parties to the Contract may modify the Contract only through the execution of a written amendment signed by both Parties.

V. FEES AND PAYMENT FOR SERVICES

All payments made by Local Government to DSHS in connection with the Contract, including the manner in which payments to DSHS by Local Government will be rendered, are stated in ATTACHMENT C, STATEMENT OF WORK.

VI. NOTICE REQUIREMENTS

- A. All notices given by Local Government shall be in writing, include the Contract number, comply with all terms and conditions of the Contract, and be delivered to DSHS's Contract Representative identified above.
- B. Local Government shall send legal notices to DSHS at the address below and provide a copy to DSHS's Contract Representative:

**Health and Human Services Commission
Attn: Office of the Chief Counsel
4601 W Guadalupe St. MC-1100
Austin, Texas 78751**

with copy to

**Department of State Health Services
Attn: Office of General Counsel
1100 W. 49th Street, MC-1919
Austin, TX 78756**

- C. DSHS shall send legal notices to Local Government at the address below:

**Fisher County
P O BOX 368
Roby, Texas 79543
(325) 776-2401
pat.thomson@fishercounty.org**

- D. Notices given by DSHS to Local Government may be emailed, mailed or sent by common carrier. Email notices shall be deemed delivered when sent by DSHS. Notices sent by mail shall be deemed delivered when deposited by DSHS in the United States mail, postage paid, certified, return receipt requested. Notices sent by common carrier shall be deemed delivered when deposited by DSHS with a common carrier, overnight, signature required.

- E. Notices given by Local Government to DSHS shall be deemed delivered when received by DSHS.
- F. Either Party may change its Contract Representative or Legal Notice contact by providing written notice to the other Party.

VII. CONTRACT DOCUMENTS

The following documents are incorporated by reference and made a part of the Contract for all purposes. In the event of a conflict, ambiguity, or inconsistency between the terms and conditions set forth in the documents that comprise the Contract, the controlling document shall be this Signature Document, then the remaining documents in the following list in the order stated:

ATTACHMENT A: HHS DATA USE AGREEMENT - GOVERNMENTAL ENTITY (VERSION 8.5);
ATTACHMENT B: HHS CONTRACT AFFIRMATIONS (VERSION 2.2); and
ATTACHMENT C: STATEMENT OF WORK.

VIII. MISCELLANEOUS TERMS AND CONDITIONS

- A. Exchange of Personal Identifying Information.** The Contract concerns the exchange of Confidential Information. Except as prohibited by applicable law or regulation, Local Government and DSHS may exchange such information in accordance with *Tex. Health and Safety Code* Chapter 191.
- B. Suspension of Services or Contract Termination.** Use of services under the Contract by Local Government for purposes inconsistent with the Contract or applicable law or regulation may result in suspension of services or termination of the Contract for cause by DSHS.
- C. Governing Law and Venue.** The Contract shall be governed by and construed in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under the Contract is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to DSHS.
- D. Confidentiality.** Local Government shall maintain as confidential and shall not disclose to third parties without DSHS's prior written consent, any DSHS information including but not limited to DSHS Data, DSHS's business activities, practices, systems, conditions, and services. This section shall survive termination or expiration of the Contract. This requirement must be included in all subcontracts awarded by Local Government. The Parties shall comply with all applicable state and federal laws relating to the privacy and confidentiality of data and records provided under the Contract, including, but not limited to, *Tex. Gov't Code* Section 552.115.
- E. Record Maintenance and Retention**
1. Local Government shall keep and maintain under GAAP or GASB, as applicable, full, true, and complete records necessary to fully disclose to DSHS, the Texas State Auditor's Office, the United States Government, and their authorized representatives sufficient information to determine compliance with the terms and

conditions of the Contract and all state and federal rules, regulations, and statutes.

2. Local Government shall maintain and retain legible copies of the Contract and all records relating to the performance of the Contract, including supporting fiscal documents adequate to ensure that claims for Contract funds are in accordance with applicable state of Texas requirements. These records shall be maintained and retained by Local Government for a minimum of seven (7) years after the Contract expiration date or seven (7) years after the completion of all audit, claim, litigation, or dispute matters involving the Contract are resolved, whichever is later.

F. Dispute Resolution. To the extent that *Tex. Gov't Code* Chapter 2260 is applicable to the Contract, the dispute resolution process provided for in Chapter 2260, and the related rules adopted by the Texas Attorney General pursuant to Chapter 2260, shall be used by DSHS and Local Government to attempt to resolve any claim for breach of contract made by Local Government that cannot be resolved in the ordinary course of business.

G. Entire Agreement. The Contract contains all the terms and conditions between DSHS and Local Government relating to the matters set forth herein and no prior or contemporaneous agreement or understanding pertaining to the same shall be of any force or effect.

H. Force Majeure. Neither Local Government nor DSHS shall be liable to the other for any delay in, or failure of performance of, any requirement included in the Contract caused by force majeure. The existence of such causes of delay or failure shall extend the period of performance until after the causes of delay or failure have been removed provided the non-performing Party exercises all reasonable due diligence to perform. Force majeure is defined as acts of God, war, fires, explosions, hurricanes, floods, failure of transportation, or other causes that are beyond the reasonable control of either Party and that by exercise of due foresight such Party could not reasonably have been expected to avoid, and which, by the exercise of all reasonable due diligence, such Party is unable to overcome.

I. INDEMNIFICATION

1. **TO THE EXTENT ALLOWED BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, LOCAL GOVERNMENT SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE STATE OF TEXAS, DSHS, AND HHSC, AND/OR THEIR OFFICERS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES, AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF OR RESULTING FROM ANY ACTS OR OMISSIONS OF LOCAL GOVERNMENT OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR**

PERFORMANCE OF THE CONTRACT AND ANY PURCHASE ORDERS ISSUED UNDER THE CONTRACT.

2. **THIS PARAGRAPH IS NOT INTENDED TO AND WILL NOT BE CONSTRUED TO REQUIRE LOCAL GOVERNMENT TO INDEMNIFY OR HOLD HARMLESS THE STATE OF TEXAS, DSHS, OR HHSC FOR ANY CLAIMS OR LIABILITIES RESULTING FROM THE NEGLIGENT ACTS OR OMISSIONS OF THE STATE OF TEXAS, DSHS, OR HHSC OR ITS EMPLOYEES.**
3. **FOR THE AVOIDANCE OF DOUBT, NEITHER THE STATE OF TEXAS, DSHS, NOR HHSC SHALL INDEMNIFY LOCAL GOVERNMENT OR ANY OTHER ENTITY UNDER THE CONTRACT.**

J. No Waiver of Sovereign Immunity. Nothing in the Contract shall be construed as a waiver of DSHS's, HHSC's, or the state of Texas' sovereign immunity. Neither the Contract nor any action or inaction of DSHS shall constitute or be construed as a waiver of any of the privileges, rights, defenses, remedies, or immunities available to the State of Texas, DSHS, or HHSC. The failure to enforce, or any delay in the enforcement of, any privileges, rights, defenses, remedies, or immunities available to the State of Texas, DSHS, or HHSC under the Contract or under applicable law or regulation shall not constitute a waiver of such privileges, rights, defenses, remedies, or immunities or be considered as a basis for estoppel. Neither the State of Texas, DSHS, nor HHSC waives any privileges, rights, defenses, or immunities available to the State of Texas, DSHS, or HHSC by entering into the Contract or by its conduct prior to or subsequent to entering into the Contract. Notwithstanding the forgoing, if Local Government is a state of Texas agency or department, district, authority, county, municipality, or other political subdivision of the state of Texas, then nothing in the Contract will be construed to abrogate any rights or affirmative defenses available to Local Government under doctrines of sovereign and official immunity.

K. Severability. If any provision of the Contract is construed to be illegal or invalid, the illegal or invalid provision shall be deemed stricken and deleted to the same extent and effect as if never incorporated, but all other provisions shall continue.

L. Waiver. The failure of either Party to object to or to take affirmative action with respect to any conduct of either Party which is in violation or breach of the terms of the Contract shall not be construed as a waiver of the violation or breach, or of any future violation or breach.

M. Termination

1. **Convenience.** Either Party may terminate the Contract without cause by giving 30 days' written notice of its intent to terminate to the non-terminating Party. The termination will be effective on the date specified in the terminating Party's notice of termination.

1. **Cause resulting from Material Breach.** Except as otherwise provided by the U.S. Bankruptcy Code, or any successor law, either Party may terminate the Contract, in whole or in part, upon the following condition:
 - i. Material Breach
If a Party determines, in its sole discretion, the other Party has materially breached the Contract or has failed to adhere to any laws, ordinances, rules, regulations or orders of any public authority having jurisdiction and such violation prevents or substantially impairs performance of the other Party's duties under the Contract.
2. **Cause resulting from Failure to Maintain Financial Viability.** DSHS may terminate the Contract if, in its sole discretion, DSHS has a good faith belief that Local Government no longer maintains the financial viability to fully perform its obligations under the Contract.

IX. CERTIFICATIONS

The undersigned contracting Parties certify that:

- A. The services specified above are necessary and essential for activities that are properly within the statutory functions and programs of each Party;
- B. Each Party executing the Contract on its behalf has full power and authority to enter into the Contract;
- C. The proposed arrangements serve the interest of efficient and economical administration of state and local government; and
- D. The services contracted for are not required by Section 21, Article XVI of the Constitution of Texas to be supplied under a contract awarded to the lowest responsible bidder.

DSHS further certifies that it has statutory authority to contract for the services described in the Contract under *Tex. Health and Safety Code* Chapter 191 and *Tex. Gov't Code* Chapter 791.

Local Government further certifies that it has statutory authority to contract for the services described in the Contract under *Tex. Health and Safety Code* Chapter 191 and *Tex. Gov't Code* Chapter 791.

SIGNATURE PAGE FOLLOWS

SIGNATURE PAGE FOR DSHS CONTRACT NO.

DEPARTMENT OF STATE HEALTH SERVICES

FISHER COUNTY

Signature

Signature

Manda Hall, MD

Printed Name

Ken Holt

Printed Name

Associate Commissioner for Community Health
Improvement

Title

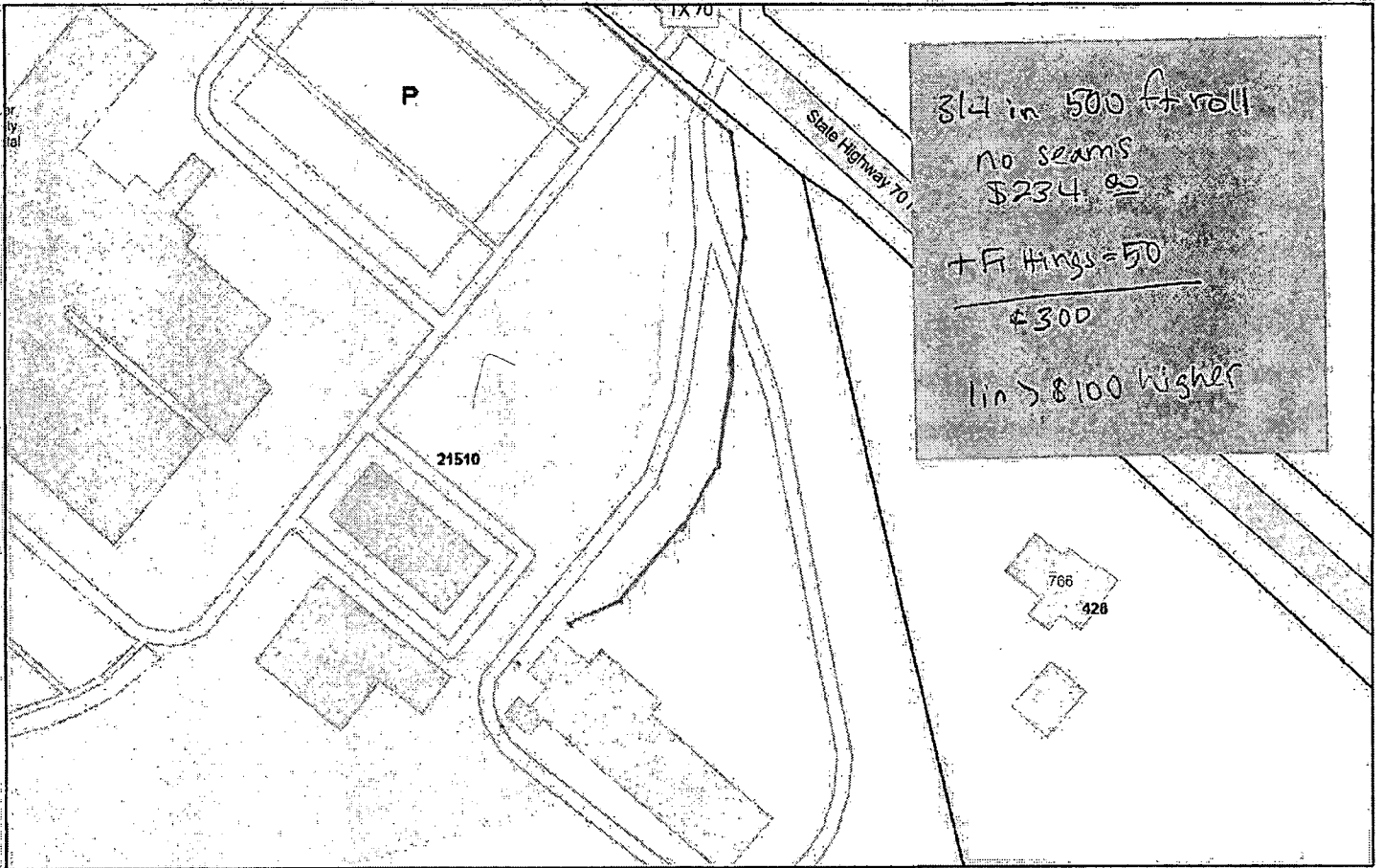
Fisher County Judge

Title


Date

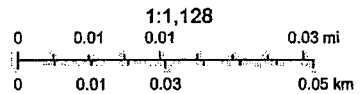
05/08/2023
Date

Fisher CAD



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Map data © OpenStreetMap contributors, Microsoft, Facebook, Inc. and its affiliates, Esri Community Maps contributors, Map layer by Esri

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This product is for informational purposes and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the

PATRIOT SURVEYING, LLC


Website: www.patriot-surveying.com Firm No. 10194021 Email: pelrod@patriot-surveying.com
1118 E. SAMMY BAUGH AVE. ROTAN, TEXAS 79546
(325) 207-9393 or (325) 207-6256

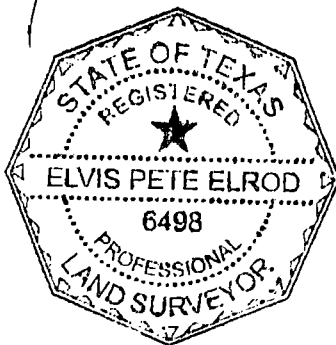
ROAD CLOSURE AND QUIT CLAIM

All of that portion of Highway #4 which has been abandon between State Highway 70 and County Road 205, shall revert back to the adjoining land owners to the centerline.

This portion of Highway #4 (aka. the Roby & Dowell public road "1905", the Roby & Rotan Highway #4 "1924") is dedicated in the Cowan Subdivision as recorded in Plat Cabinet , Slide 44, and the Steele & Millsap Subdivision as recorded in Plat Cabinet, Slide 143. The road predated the 2 Subdivisions and the centerline of the old road was described as the dividing line between the properties before having been dedicated. This portion of Highway #4 was abandoned after the completion of State Highway 70 (1964), the old bridge over the Clearfork of the Brazos was dismantled. County Road 205 (aka. the Roby & Dowell public road "1905", the Roby & Rotan Highway #4 "1924") was re-routed along the north boundary line of Block 23, of the Steele & Millsap Subdivision back to the newly built State Highway 70.

by:


Elvis Pete Elrod
Registered Professional Land Surveyor
State of Texas No. 6498





Approved
CCM
5/8/2023