

**STATE OF TEXAS:**

**COUNTY OF FISHER:**

**FISHER COUNTY COMMISSIONER COURT MINUTES**

**April 8, 2024**

**Be it remembered that on Monday, the 8th day of April 2024 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 Martin 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 rescinding burn ban. This motion having been put to vote prevailed, the vote being unanimous.**

**Order 3-FYI-Outside Audit for FY 2023 from Robert & McGee, CPA (see attached)**

**Order 4-Motion by Commissioner Evans, second by Commissioner Martin to proclaim April 2024 Child Abuse Awareness Month. This motion having been put to vote prevailed the vote being unanimous.**

**Order 5-Motion by Commissioner Martin, second by Commissioner Elrod to get approve bond for Tom Pohlman as Sheriff. This motion having been put to vote prevailed, the vote being unanimous.**

**Order 6-Motion by Commissioner Pippin, second by Commissioner Evans to approve Stormy Raspberry to bale vegetation at airport and knock down trees. This motion having been put to vote prevailed the vote being unanimous.**

**Order 7-Motion by Commissioner Martin, second by Commissioner Pippin to approve Sheriff Tom Pohlman to serve as Local Rabies Control Authority for Fisher County. This motion having been put to vote prevailed the vote being unanimous.**

**Order 8-Motion by Commissioner Evans, second by Commissioner Pippin to not allow overtime to be paid to employees for attending schools. This motion having been put to vote prevailed, the vote being unanimous.**

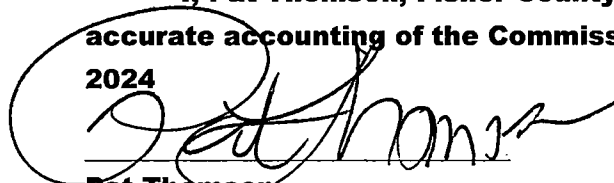
**Order 9-Motion by Commissioner Pippin, second by Commissioner Elrod to setting the speed limit at 30 miles per hour on CR 414 for a stretch of road ¼ of mile to the west. This motion having been put to vote prevailed, the vote being unanimous.**

**Order 10 -Motion by Commissioner Pippin, second by Commissioner Evans 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 April 8, 2024**



**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, April 8, 2024, at 09:00 a.m. in the 32<sup>nd</sup> 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 – Brandon Carrion– FBC Roby

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.

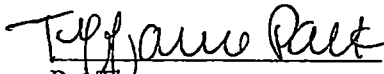
**C. DELIBERATE/CONSIDER ACTION ON CONSENT AGENDA ITEMS:**

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/Tom Pohlman

**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. INFORMATION ONLY: Audit Report for FY2023/Robert & McGee, CPA
7. Proclamation to Declare April 2024 Child Abuse Awareness Month/Samana Arizmendi – West Texas Children's Advocacy Center
8. Approve Bond for Sheriff Tom Pohlman/Pat Thomson
9. Discuss and Approve Stormy Rasberry to Bale Vegetation at Airport and Knock Down Trees/Dexter Elrod
10. Appointment of Sheriff Tom Pohlman to Serve as Local Rabies Control Authority for Fisher County
11. Discuss and Take Action on Overtime for Employees Attending Conferences/Becky Mauldin
12. Discuss and Approve the Speed Limit on CR 414 from Hwy 70 to ¼ mile Past 118 CR 414, Roby, TX, Changed from 60 MPH to 30 MPH/Micah Evans

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](http://www.fishercounty.org), on 4/4/2024 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.*

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

**MARCH 2024**

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	<u>COUNTY FUNDS</u>	<u>STATE FUNDS</u>	<u>TOTAL</u>
MONDAY REG.REPORT:	<u>21,801.51</u>	<u>3,089.85</u>	<u>24,891.36</u>
IRP PAYMENT:	<u>368.27</u>	<u>3.45</u>	<u>371.72</u>
TITLE REPORTS:	<u>185.00</u>	<u>296.00</u>	<u>481.00</u>
MOTOR VEHICLE TOTAL:	<u>22,354.78</u>	<u>3,389.30</u>	<u>25,744.08</u>

**TOTALS PAID:**

**YOUNG FARMER FUND:** 85.00  
**SALES TAX FEE:** 10,542.29  
**BANK FEE:** 29.88  
**TERP FEE:** 723.00

**CHECKING ACCT. SUMMARY:**

**FUNDS DEPOSITED:** 37,239.34  
**CO. DISBURSMENTS:** 22,354.78  
**Tx Dot Disburs:** 3,389.30  
**INTEREST:** 122.97  
**Young Farmers:** 85.00  
**State Comp:** 11,265.29  
**Beer/Alcohol:** 620.00  
**Subcontractor:** 22.00

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Balance on Hand: 0

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**GRAND TOTAL COUNTY FUNDS PD:** 22,469.87 (+620 B&A) 23,089.87

**GRAND TOTAL STATE FUNDS PD:** 14,769.47

**MVD TOTAL COLLECTIONS:** 37,239.34

**2023 TAX YEAR  
MARCH 2024 REPORT  
FISHER COUNTY R&B**

<u>CURRENT 2023 ROLL:</u>	<u>LEVY</u>	<u>VALUE</u>
	\$117,504.42	
CERTIFIED AMOUNTS	\$ 117,511.93	949,223,833
TAX RATE/\$100 VALUE	\$ 0.012379	
BEGINNING BALANCE	\$ 6,236.60	
ADJUSTMENTS (+/-)	\$ 916.51	
ADJUSTED TAX	\$ 7,153.11	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 937.01	
UNCOLLECTED BAL.	\$ 6,216.10	
% COLLECTED	94.71%	

<u>DELINQUENT ROLL:</u>	
BEGINNING BALANCE	\$ 4,265.64
(INCLUDES 2022 CUR DEL)	\$ -
DELINQUENT ROLL TOTAL	\$ 3,571.47
ADJUSTMENTS (+/-)	\$ (8.00)
ADJUSTED DEL TAX	\$ 3,563.47
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 120.95
UNCOLLECTED BALANCE	\$ 3,442.52
% COLLECTED	19.30%

**SUMMARY OF COLLECTIONS**

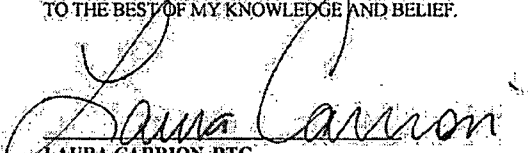
	<u>TAX</u>	<u>P &amp; I</u>	<u>REF/RET TAX</u>	<u>REF P&amp;I</u>	<u>CORRECTIONS</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2023</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 937.01	\$ 67.04	\$ -	\$ -	\$ -	\$ 1,004.05
<u>PRIOR YR DELINQUENT</u>	\$ 120.95	\$ 36.52	\$ -	\$ -	\$ -	\$ 157.47
<u>ENTITY TOTALS</u>	\$ 1,057.96	\$ 103.56	\$ -	\$ -	\$ -	\$ 1,161.52

ATTORNEY FEES: \$ 28.62

TOTAL PAID: \$ 1,161.52

TOTAL COLLECTED: \$ 1,161.52

I, LAURA CARRION -- TAX COLLECTOR FOR FISHER COUNTY R&B ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF MARCH 2024 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

  
 LAURA CARRION, RTC  
 TAX COLLECTOR



**2023 TAX YEAR  
MARCH 2024 REPORT  
FISHER COUNTY M&O**

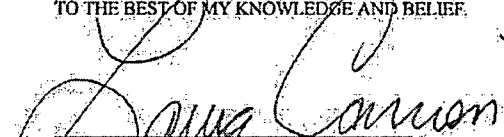
<u>CURRENT 2023 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$3,751,778.73	
CERTIFIED AMOUNTS	\$ 3,752,045.45	949,223,833
TAX RATE/ \$100 VALUE	\$ 0.395247	
BEGINNING BALANCE	\$ 199,219.90	
ADJUSTMENTS (+/-)	\$ 29,261.47	
ADJUSTED TAX	\$ 228,481.37	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 30,011.73	
UNCOLLECTED BAL	\$ 198,469.64	
% COLLECTED	94.71%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 153,767.59
(INCLUDES 2022 CUR DEL)	\$ -
<b>DELINQUENT ROLL TOTAL</b>	<b>\$ 132,115.72</b>
ADJUSTMENTS (+/-)	\$ (251.39)
ADJUSTED DEL TAX	\$ 131,864.33
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 3,911.87
UNCOLLECTED BALANCE	\$ 127,952.46
% COLLECTED	16.79%

**SUMMARY OF COLLECTIONS**

	<u>TAX</u>	<u>P &amp; I</u>	<u>REF/RET TAX</u>	<u>REF P&amp;I</u>	<u>OTHER (OVER/SHORT)</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2023</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 30,011.73	\$ 2,143.51	\$ -	\$ -	\$ 0.02	\$ 32,155.26
<u>PRIOR YR DELINQUENT</u>	\$ 3,911.87	\$ 1,283.27	\$ -	\$ -	\$ -	\$ 5,197.14
<b><u>ENTITY TOTALS</u></b>	<b>\$ 33,923.60</b>	<b>\$ 3,428.78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.02</b>	<b>\$ 37,352.40</b>
ATTORNEY FEES:	\$ 950.35					
<b>TOTAL PAID:</b>	<b>\$ 37,352.40</b>					
<b>TOTAL COLLECTED:</b>	<b>\$ 37,352.40</b>					

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF MARCH 2024 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  
March 2024

Type	Date	Num	Name	Memo	Amount
Check	03/06/2024	32124	Fisher County M&O	Pyd 934.41 Pyd PI 458.27 Cur 6481.70 Cur PI 509.55 O/S 0.02	-8,383.95
Check	03/15/2024	32136	Fisher County M&O	Pyd 693.11 Pyd PI 232.83 Cur 7771.02 Cur PI 669.74	-9,366.70
Check	03/22/2024	32148	Fisher County M&O	Pyd 2087.58 Pyd PI 540.09 Cur 10935.93 Cur PI 738.75	-14,302.35
Check	03/28/2024	32161	Fisher County M&O	Pyd 196.77 Pyd PI 54.08 Cur 4823.08 Cur PI 225.47	-5,299.40
TOTAL					-37,352.40

**2023 TAX YEAR  
MARCH 2024 REPORT  
FISHER COUNTY I&S**

<u>CURRENT 2023 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$599,605.71	
CERTIFIED AMOUNTS	\$ 599,648.61	949,223,833
TAX RATE/ \$100 VALUE	\$ 0.063168	
BEGINNING BALANCE	\$ 31,830.75	
ADJUSTMENTS (+/-)	\$ 4,676.54	
ADJUSTED TAX	\$ 36,507.29	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 4,781.88	
UNCOLLECTED BAL.	\$ 31,725.41	
% COLLECTED	94.71%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 24,287.53
(INCLUDES 2022 CUR DEL)	\$ -
<b>DELINQUENT ROLL TOTAL</b>	<b>\$ 20,286.43</b>
ADJUSTMENTS (+/-)	\$ (46.12)
ADJUSTED DEL TAX	\$ 20,240.31
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 694.15
UNCOLLECTED BALANCE	\$ 19,546.16
% COLLECTED	19.52%

SUMMARY OF COLLECTIONS

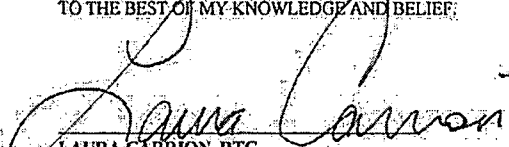
	<u>TAX</u>	<u>P &amp; I</u>	<u>REF/RET TAX</u>	<u>REF P&amp;I</u>	<u>CORRECTION</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2023</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 4,781.88	\$ 342.84	\$ -	\$ -	\$ -	\$ 5,124.72
<u>PRIOR YR DELINQUENT</u>	\$ 694.15	\$ 203.52	\$ -	\$ -	\$ -	\$ 897.67
<u>ENTITY TOTALS</u>	<u>\$ 5,476.03</u>	<u>\$ 546.36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,022.39</u>

ATTORNEY FEES: \$ 164.33

TOTAL PAID: \$ 6,022.39

TOTAL COLLECTED: \$ 6,022.39

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY, ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF MARCH 2024 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

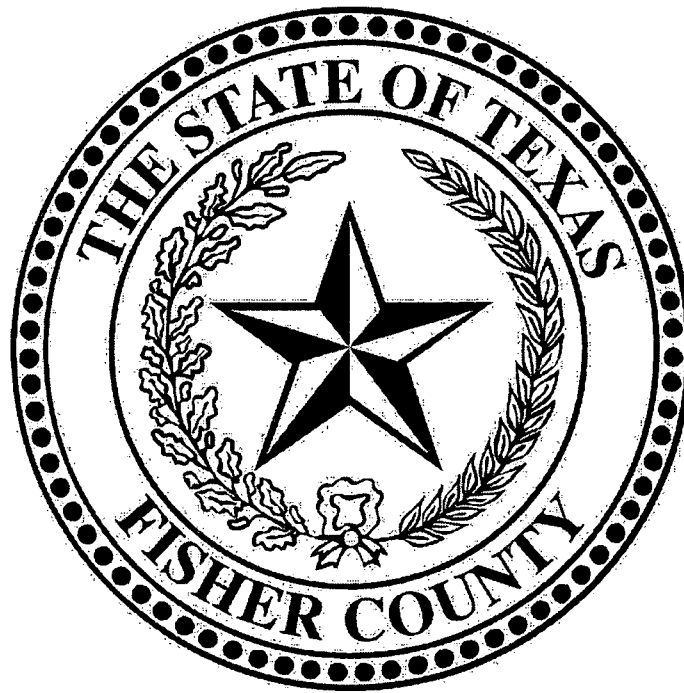
  
LAURA CARRION, RTC  
TAX COLLECTOR

Fisher County I&S  
Money Counts  
March 2024

Type	Date	Num	Name	Memo	Amount
Check	03/06/2024	32125	Fisher County I&S	Pyd 137.16 Pyd PI 52.30 Cur 1034.97 Cur PI 81.46	-1,305.89
Check	03/15/2024	32137	Fisher County I&S	Pyd 132.18 Pyd PI 41.99 Cur 1241.17 Cur PI 106.99	-1,522.33
Check	03/22/2024	32149	Fisher County I&S	Pyd 387.80 Pyd PI 100.17 Cur 1746.95 Cur PI 118.73	-2,353.65
Check	03/28/2024	32161	Fisher County I&S	Pyd 37.01 Pyd PI 9.06 Cur 758.79 Cur PI 35.66	-840.52
TOTAL					-6,022.39

# Treasurer Report

## March 2024



**County Finances  
Treasurer's Report  
Period Ending March 2024**

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 March 2024.
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)}


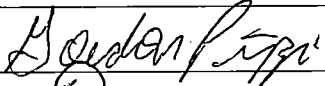
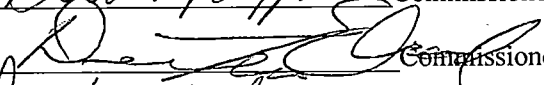
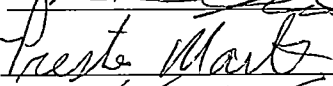

The total of funds held by the Fisher County Treasurer and other assets is

Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
<b>AGENCY FUNDS</b>					
Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
\$17,775.02		\$77.35		\$17,852.37	District Court Minor Registry #27973
\$375,228.11	\$78,439.30			\$453,667.41	District Court Receivership #19723
\$51,390.36	\$2,451.94			\$53,842.30	District Court Registry #19715
\$8,618.33		\$37.51		\$8,655.84	LEC Inmate Phone/Commissary #23683
\$10,912.07	\$10,723.39	\$29.88	-\$10,107.04	\$11,558.30	Tax Collector Sales Tax #19756
\$21,519.32	\$26,170.62	\$93.09	-\$30,080.52	\$17,702.51	Tax Collector Motor Vehicle #19749
<b>\$485,443.21</b>	<b>\$117,785.25</b>	<b>\$237.83</b>	<b>-\$40,187.56</b>	<b>\$563,278.73</b>	<b>TOTAL</b>

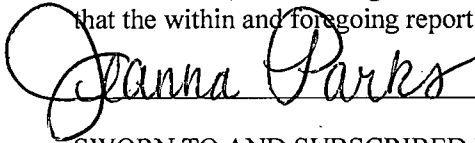
<b>TREASURY FUNDS</b>					
Beginning Balance	Deposits & Credits	Interest Earned	Checks & Debits	End of Month Balance	Acct Description
\$795,112.50	\$70,533.49	\$2,535.29	-\$433,243.58	\$434,937.70	Operations / General Fund #19665
\$8,474,860.13	\$48,799.64	\$38,226.14		\$8,561,885.91	Texpool MMA (Money Market Acct) #32635
\$514.64		\$2.24		\$516.88	Drug Forfeiture #19681
\$469,862.35	\$7,899.51	\$2,054.41		\$479,816.27	I & S (Interest & Sinking) Tax Received #23022
\$3,100.83		\$13.50		\$3,114.33	Commissary Profit #24392
\$65,361.99	\$500.00	\$284.63		\$66,146.62	Pre-Trial Diversion #25449
\$696.03	\$1,591.00	\$5.39	-\$696.03	\$1,596.39	County Clerk E-File & Credit Card Funds #26405
\$600.92	\$513.00	\$2.04	-\$600.92	\$515.04	Dist. Clerk E-File & Credit Card Funds #26413
\$8,583.31	\$11,086.10	\$44.07	-\$8,937.31	\$10,776.17	JP Credit Card Funds #26421
<b>\$9,818,692.70</b>	<b>\$140,922.74</b>	<b>\$43,167.71</b>	<b>-\$443,477.84</b>	<b>\$9,559,305.31</b>	<b>TOTAL</b>

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 April 2024 and have found the same to be correct.

WITNESS OUR HANDS, officially, this 8th day of April 2024

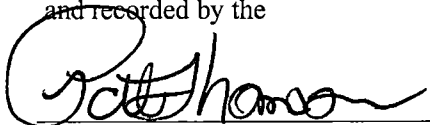
  
 \_\_\_\_\_ County Judge  
  
 \_\_\_\_\_ Commissioner Precinct # 1  
  
 \_\_\_\_\_ Commissioner Precinct #2  
  
 \_\_\_\_\_ Commissioner Precinct # 3  
  
 \_\_\_\_\_ Commissioner Precinct # 4

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

  
 \_\_\_\_\_ Fisher County Treasurer

SWORN TO AND SUBSCRIBED BEFORE the County Judge and County Commissioners of Fisher County, on this 8th day of April 2024.

FILED FOR RECORD and RECORDED THIS 8th day of April 2024 and recorded by the

  
 \_\_\_\_\_ Fisher County Clerk



# **Bank Reconciliation Details Report**

**Bank & HCSS Accounting System**

# General Funds Operating Account

Help

**Bank Account Reconciliation Screen**  
**100-100 - COMBINED FUNDS CHECKING**

**Reconciliation Options**

Statement Date Range: 03-01-2024 - 03-31-2024

Start Bal: 795,112.55

End Bal: 434,937.75

Group List Selection:

- 
- 
- 
- 
- 

System Functions:

- 
- 
-

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					795,112.55	758,698.41
A/P Checks						
Issued	122		264,701.27			265,122.26-
Cashed	121		294,516.38		294,516.38-	
Void	2	1,786.39				2,207.38
Outstanding	15	4,812.64				
Payroll Checks						
Issued	163	EFT Checks	138,727.20	Eft Cashed		
Cashed	0	163	0.00	138,727.20	138,727.20-	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	72	73,068.78				73,068.78
Dep - Cleared	72	73,068.78			73,068.78	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	632	0.00	138,727.20	138,727.20-		
Disposed	0	0.00	0.00	0.00		138,727.20-
Other Issues						
Check Related	0		0.00			
Receipt Related	1	0.00		0.00		
Differential						
Ending Balances					434,937.75	430,125.11
Checks to be Cashed:		0	0.00	Outstanding	4,812.64	
Bank Balance/System Balance Differential					430,125.11	430,125.11





### Bank Account Reconciliation Screen 100-231 - CC EFILE ACCOUNT

Refresh Action Options

Statement Date Range

03-01-2024 - 03-31-2024

Start Bal: 696.03

End Bal: 1,596.39

Refresh

Group List Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

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					696.03	696.03
A/P Checks						
Issued	1		696.03			696.03
Cashed	1		696.03		696.03	
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	14	1,596.39				1,596.39
Dep - Cleared	14	1,596.39			1,596.39	
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					1,596.39	1,596.39
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					1,596.39	1,596.39



### Bank Account Reconciliation Screen 100-170 - COMMISSARY CHECKING

Refresh Action Options

Statement Date Range

03-01-2024 - 03-31-2024

Start Bal: 3,100.83

End Bal: 3,114.33

Refresh

Group List Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

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					3,100.83	3,100.83
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	13.50				13.50
Dep - Cleared	1	13.50			13.50	
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					3,114.33	3,114.33
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					3,114.33	3,114.33

### Bank Account Reconciliation Screen FOR ALL CHECKING ACCOUNTS

03-01-2024 03-31-2024

600.92

515.04

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					600.92	600.92
A/P Checks						
Issued	1		600.92			600.92-
Cashed	1		600.92		600.92-	
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	515.04				515.04
Dep - Cleared	5	515.04			515.04	
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					515.04	515.04
Checks to be Cashed:	0		0.00	Outstanding		
Bank Balance/System Balance Differential					515.04	515.04

### Bank Account Reconciliation Screen FOR ALL CHECKING ACCOUNTS

03-01-2024 03-31-2024

514.64

516.88

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					514.64	514.64
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	2.24				2.24
Dep - Cleared	1	2.24			2.24	
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					516.88	516.88
Checks to be Cashed:	0		0.00	Outstanding		
Bank Balance/System Balance Differential					516.88	516.88

Bank Account Reconciliation Screen  
 1021 - JAIL BOND CHECKING ACCOUNT

03-01-2024 03-31-2024

469,862.35

479,816.27

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					469,862.35	469,862.35
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	9,953.92				9,953.92
Dep - Cleared	4	9,953.92			9,953.92	
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					479,816.27	479,816.27
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					479,816.27	479,816.27

Bank Account Reconciliation Screen  
 1022 - JUP SWEET CARD ACCOUNT

03-01-2024 03-31-2024

8,583.31

10,776.17

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					8,583.31	8,937.31
A/P Checks						
Issued	1		8,937.31			8,937.31
Cashed	1		8,937.31		8,937.31	
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	15	10,776.17				10,776.17
Dep - Cleared	16	11,130.17			11,130.17	
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					10,776.17	10,776.17
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					10,776.17	10,776.17

03-01-2024 03-31-2024

65,361.99

66,146.62

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					65,361.99	65,361.99
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	784.63				784.63
Dep - Cleared	2	784.63			784.63	
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					66,146.62	66,146.62
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					66,146.62	66,146.62

03-01-2024 03-31-2024

8,474,860.13

8,561,885.91

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					8,474,860.13	8,474,860.13
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	87,025.78				87,025.78
Dep - Cleared	4	87,025.78			87,025.78	
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					8,561,885.91	8,561,885.91
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					8,561,885.91	8,561,885.91

# **Deposit & Receipt Report**

RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
<b>AIRPORT REVENUE</b>					
0000012024		AIRPORT-JOHNNY T ROBERTSON	03-04-2024	03-04-2024	2,000.00
0000012044		AIRPORT-THOMPSON CUSTOM HARVESTING	03-06-2024	03-06-2024	1,000.00
					<b>AIRPORT REVENUE</b>
					<b>\$3,000.00</b>
<b>JUSTICE OF THE PEACE REVENUE</b>					
0000012030	P	ANGIE PIPPIN - JP	03-04-2024	03-04-2024	100.00
0000012047	P	ANGIE PIPPIN - JP	03-06-2024	03-06-2024	146.00
0000012049	P	ANGIE PIPPIN - JP	03-06-2024	03-06-2024	304.00
0000012056	P	ANGIE PIPPIN - JP	03-08-2024	03-08-2024	337.20
0000012058	P	ANGIE PIPPIN - JP	03-08-2024	03-08-2024	146.00
0000012075	P	ANGIE PIPPIN - JP	03-12-2024	03-12-2024	863.00
0000012102	P	ANGIE PIPPIN - JP	03-25-2025	03-25-2025	280.00
0000012113	P	ANGIE PIPPIN - JP	03-26-2024	03-26-2024	1036.00
0000012029	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-04-2024	03-04-2024	915.10
0000012031	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-04-2024	03-04-2024	1081.10
0000012046	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-06-2024	03-06-2024	1022.00
0000012048	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-06-2024	03-06-2024	789.60
0000012055	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-08-2024	03-08-2024	240.50
0000012057	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-08-2024	03-08-2024	1396.00
0000012074	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-12-2024	03-12-2024	450.50
0000012080	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-13-2024	03-13-2024	805.00
0000012095	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-18-2024	03-18-2024	736.40
0000012096	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-18-2024	03-18-2024	697.00
0000012101	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-25-2024	03-25-2024	573.00
0000012112	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-26-2024	03-26-2024	1244.90
0000012124	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-27-2024	03-27-2024	164.00
0000012125	P	ANGIE PIPPIN - JP / CREDIT CARDS	03-28-2024	03-28-2024	617.00
					<b>JP REVENUE</b>
					<b>\$13,944.30</b>
<b>APPRAISAL DISTRICT REVENUE</b>					
0000012071	P	APPRAISAL DISTRICT - I&S	03-12-2024	03-12-2024	2,717.64
0000012118	P	APPRAISAL DISTRICT - I&S	03-26-2024	03-26-2024	1,305.89
0000012134	P	APPRAISAL DISTRICT - I&S	03-28-2024	03-28-2024	3,875.98
0000012070	P	APPRAISAL DISTRICT - M&O	03-12-2024	03-12-2024	16,746.64
0000012117	P	APPRAISAL DISTRICT - M&O	03-26-2024	03-26-2024	8,383.95
0000012133	P	APPRAISAL DISTRICT - M&O	03-28-2024	03-28-2024	23,669.05
0000012072	P	APPRAISAL DISTRICT - R&B	03-12-2024	03-12-2024	290.61
0000012073	P	APPRAISAL DISTRICT - R&B	03-12-2024	03-12-2024	237.74
0000012119	P	APPRAISAL DISTRICT - R&B	03-26-2024	03-26-2024	254.04
0000012135	P	APPRAISAL DISTRICT - R&B	03-28-2024	03-28-2024	294.81
0000012136	P	APPRAISAL DISTRICT - R&B	03-28-2024	03-28-2024	449.09
					<b>APPRAISAL REVENUE</b>
					<b>\$58,225.44</b>
<b>COUNTY ATTORNEY REVENUE</b>					
0000012127	P	COUNTY ATTORNEY-PRE TRIAL DIVERSION	03-28-2024	03-28-2024	500.00
					<b>COUNTY ATTORNEY REVENUE</b>
					<b>\$500.00</b>
<b>DISTRICT CLERK REVENUE</b>					
0000012054	P	GINA P.-DIST CLERK / EFILE & CCARDS	03-08-2024	03-08-2024	269.00
0000012123	P	GINA P.-DIST CLERK / EFILE & CCARDS	03-27-2024	03-27-2024	221.00
0000012032	P	GINA P.-DISTRICT CLERK	03-04-2024	03-04-2024	25.00
0000012033	P	GINA P.-DISTRICT CLERK	03-04-2024	03-04-2024	350.00
0000012078	P	GINA P.-DISTRICT CLERK	03-13-2024	03-13-2024	65.50
0000012092	P	GINA P.-DISTRICT CLERK	03-18-2024	03/18/204	654.00
0000012097	P	GINA P.-DISTRICT CLERK	03-19-2024	03-19-2024	18.00
0000012103	P	GINA P.-DISTRICT CLERK	03-25-2024	03-25-2024	350.00
0000012122	P	GINA P.-DISTRICT CLERK	03-27-2024	03-27-2024	1219.00
0000012079	P	SHANNON STUART GINA P.-DISTCLERK	03-13-2024	03-13-2024	600.00
0000012034	P	RSCH DOCSTYLER TECH-GINAP-DC	03-06-2024	03-06-2024	1.00
					<b>DIST CLERK REVENUE</b>
					<b>\$3,772.50</b>
<b>INTEREST REVENUE</b>					
0000012141	P	INTEREST-CCLERK C-CARD ACCT	03-31-2024	03-31-2024	5.39
0000012147	P	INTEREST-COMMISSARY	03-31-2024	03-31-2024	13.50

RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
0000012142	P	INTEREST-DCLERK C-CARD ACCT	03-31-2024	03-31-2024	2.04
0000012145	P	INTEREST-DRUG FORFEITURE	03-31-2024	03-31-2024	2.24
0000012149	P	INTEREST-GENERAL OPERATING	03-31-2024	03-31-2024	2,535.29
0000012148	P	INTEREST-I&S	03-31-2024	03-31-2024	2,054.41
0000012143	P	INTEREST-JP C-CARD ACCT	03-31-2024	03-31-2024	44.07
0000012146	P	INTEREST-PRE-TRIAL DIVERSION	03-31-2024	03-31-2024	284.63
0000012067	P	INTEREST-TAX COLLECTOR	03-11-2024	03-11-2024	80.00
0000012144	P	INTEREST-TEXPOOL MMA	03-31-2024	03-31-2024	38,226.14
INTEREST REVENUE					\$43,247.71
<b>TAX COLLECTOR REVENUE</b>					
0000012038	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-06-2024	03-06-2024	3431.20
0000012039	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-06-2024	03-06-2024	15.00
0000012068	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-11-2024	03-11-2024	5,747.78
0000012069	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-11-2024	03-11-2024	45.00
0000012093	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-18-2024	03-18-2024	5,353.53
0000012094	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-18-2024	03-18-2024	35.00
0000012104	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-25-2024	03-25-2024	4,939.50
0000012105	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-25-2024	03-25-2024	368.27
0000012106	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-25-2024	03-25-2024	45.00
0000012129	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-28-2024	03-28-2024	30.00
0000121230	P	JONNYE SPECK-TAX COLLECT (REGTIT)	03-28-2024	03-28-2024	6152.32
TAX COLLECTOR REVENUE					\$26,162.60
<b>COUNTY CLERK REVENUE</b>					
0000012040	P	PAT T.-COUNTY CLERK	03-06-2024	03-06-2024	450.00
0000012042	P	PAT T.-COUNTY CLERK	03-06-2024	03-06-2024	136.00
0000012043	P	PAT T.-COUNTY CLERK	03-06-2024	03-06-2024	192.00
0000012045	P	PAT T.-COUNTY CLERK	03-06-2024	03-06-2024	135.00
0000012060	P	PAT T.-COUNTY CLERK	03-11-2024	03-11-2024	315.00
0000012062	P	PAT T.-COUNTY CLERK	03-11-2024	03-11-2024	188.00
0000012064	P	PAT T.-COUNTY CLERK	03-11-2024	03-11-2024	434.00
0000012077	P	PAT T.-COUNTY CLERK	03-12-2024	03-12-2024	370.00
0000012082	P	PAT T.-COUNTY CLERK	03-13-2024	03-13-2024	2620.00
0000012087	P	PAT T.-COUNTY CLERK	03-18-2024	03-18-2024	132.00
0000012089	P	PAT T.-COUNTY CLERK	03-18-2024	03-18-2024	135.00
0000012091	P	PAT T.-COUNTY CLERK	03-18-2024	03-18-2024	29.00
0000012098	P	PAT T.-COUNTY CLERK	03-19-2024	03-19-2024	1362.00
0000012107	P	PAT T.-COUNTY CLERK	03-25-2024	03-25-2024	411.00
0000012109	P	PAT T.-COUNTY CLERK	03-25-2024	03-25-2024	389.00
0000012110	P	PAT T.-COUNTY CLERK	03-25-2024	03-25-2024	95.00
0000012111	P	PAT T.-COUNTY CLERK	03-25-2024	03-25-2024	52.00
0000012115	P	PAT T.-COUNTY CLERK	03-26-2024	03-26-2024	1546.25
0000012121	P	PAT T.-COUNTY CLERK	03-27-2024	03-27-2024	777.00
0000012128	P	PAT T.-COUNTY CLERK	03-28-2024	03-28-2024	231.00
0000012041	P	PAT T.-COUNTY CLERK / EFILE & CC	03-06-2024	03-06-2024	94.00
0000012059	P	PAT T.-COUNTY CLERK / EFILE & CC	03-11-2024	03-11-2024	422.00
0000012061	P	PAT T.-COUNTY CLERK / EFILE & CC	03-11-2024	03-11-2024	356.00
0000012063	P	PAT T.-COUNTY CLERK / EFILE & CC	03-11-2024	03-11-2024	46.00
0000012076	P	PAT T.-COUNTY CLERK / EFILE & CC	03-12-2024	03-12-2024	25.00
0000012081	P	PAT T.-COUNTY CLERK / EFILE & CC	03-13-2024	03-13-2024	146.00
0000012086	P	PAT T.-COUNTY CLERK / EFILE & CC	03-18-2024	03-18-2024	146.00
0000012088	P	PAT T.-COUNTY CLERK / EFILE & CC	03-18-2024	03-18-2024	58.00
0000012090	P	PAT T.-COUNTY CLERK / EFILE & CC	03-18-2024	03-18-2024	45.00
0000012108	P	PAT T.-COUNTY CLERK / EFILE & CC	03-25-2024	03-25-2024	18.00
0000012114	P	PAT T.-COUNTY CLERK / EFILE & CC	03-26-2024	03-26-2024	98.00
0000012116	P	PAT T.-COUNTY CLERK / EFILE & CC	03-26-2024	03-26-2024	22.00
0000012120	P	PAT T.-COUNTY CLERK / EFILE & CC	03-27-2024	03-27-2024	89.00
0000012126	P	PAT T.-COUNTY CLERK / EFILE & CC	03-28-2024	03-28-2024	48.00
COUNTY CLERK REVENUE					\$11,612.25
<b>SHERIFF REVENUE</b>					
0000012050	P	SHERIFF-SIMON WADE (SERVE PAPERS)	03-06-2024	03-06-2024	100.00
SHERIFF REVENUE					\$100.00

RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
<b>SR CITIZENS REVENUE</b>					
0000012036	P	SR CITIZENS-EMILIA GARCIA	03-06-2024	03-06-2024	33.00
0000012037	P	SR CITIZENS-EMILIA GARCIA	03-06-2024	03-06-2024	395.00
0000012099	P	SR CITIZENS-EMILIA GARCIA	03-19-2024	03-19-2024	20.00
0000012100	P	SR CITIZENS-EMILIA GARCIA	03-19-2024	03-19-2024	12.50
0000012052	P	SR CITIZENS-WEST CENTRAL TEXAS COG	03-08-2024	03-08-2024	2,655.68
<b>SR CITIZENS REVENUE</b>					<b>\$3,116.18</b>
<b>OTHER REVENUE</b>					
0000012051	P	CROSSROADS OPERATING LLC (OIL & GAS INCOME)	03-08-2024	03-08-2024	128.80
0000012053	P	WEST CENTRAL TX COG (PSAP TRAINING REIMB.)	03-08-2024	03-08-2024	649.00
0000012085	P	MONTHLY TRANSFER-CC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	03-14-2024	03-14-2024	696.03
0000012084	P	MONTHLY TRANSFER-DC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	03-14-2024	03-14-2024	600.92
0000012083	P	MONTHLY TRANSFER-JP (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	03-14-2024	03-14-2024	8,937.31
0000012065	P	SHERIFF(TX COMP OF PUBLIC ACCTS) (LEOSE GRANT MONEY)	03-11-2024	03-11-2024	3,373.41
0000012066	P	ALON ROTAN MART (ALCOHOL LICENSE)	03-11-2024	03-11-2024	60.00
0000012131	P	WHISKEY DENTS (ALCOHOL LICENSE)	03-28-2024	03-28-2024	500.00
0000012132	P	CIRCLE C GROCERY (ALCOHOL LICENSE)	03-28-2024	03-28-2024	60.00
0000012035	P	TX COMPTROLLER-(COUNTY JUDGE SUPPLEMENT)	03-06-2024	03-06-2024	5,050.00
<b>OTHER REVENUE</b>					<b>\$20,055.47</b>

<b>REPORT TOTAL</b>	<b>\$183,736.45</b>
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# Check Register Report

CHECK	NAME-OF-PAYEE	S	ISS-DT	CHG-DT	ISSUED	CASHED	VOID	OUTSTANDING	CS
20369	JOHN BARRY PITTMAN	I	02-23-2023	02-23-2023				20.00	
20785	TRAVIS GLENN MASSINGILL	I	05-22-2023	05-22-2023				20.00	
21679	FISHER COUNTY CHILD WELFARE BOARD	I	01-17-2024	01-17-2024				80.00	
21716	FISHER COUNTY HOSPITAL CLINICS	V	01-29-2024	03-08-2024			100.00		
21761	GALLS LLC	S	01-31-2024	03-21-2024			1,686.39		
21767	MICHAEL HALL	C	01-31-2024	03-31-2024		95.00			
21802	GALLS LLC	C	02-12-2024	03-31-2024		253.18			
21821	SCURRY COUNTY SHERIFF'S OFFICE	C	02-12-2024	03-31-2024		5,121.67			
21831	FISHER COUNTY HOSPITAL DIST	I	02-13-2024	02-13-2024				60.00	
21841	BUG OUT - STUART JEFFREY	C	02-20-2024	03-31-2024		350.00			
21843	CITY'S GARAGE LLC	C	02-20-2024	03-31-2024		1,531.44			
21846	EMILIA GARCIA	C	02-20-2024	03-31-2024		40.61			
21860	RAYCO SEPTIC SYSTEMS	C	02-20-2024	03-31-2024		960.00			
21862	TEXAS DEPARTMENT OF STATE HEALTH SE	C	02-20-2024	03-31-2024		9.15			
21866	SAMS CLUB	C	02-20-2024	03-31-2024		515.01			
21875	TCDRS	C	02-26-2024	03-31-2024		25,571.69			
21877	AT&T	C	03-04-2024	03-31-2024	493.65	493.65			
21878	AT&T	C	03-04-2024	03-31-2024	735.35	735.35			
21879	BITTER CREEK WATER SUPPLY CORP	C	03-04-2024	03-31-2024	265.90	265.90			
21880	CARD SERVICE CENTER- FC	C	03-04-2024	03-31-2024	1,616.04	1,616.04			
21881	CARD SERVICE CENTER- FCS	C	03-04-2024	03-31-2024	203.60	203.60			
21882	CHAD PEARSON	C	03-04-2024	03-31-2024	1,000.00	1,000.00			
21883	ELECTION SYSTEMS & SOFTWARE INC.	C	03-04-2024	03-31-2024	82.16	82.16			
21884	GLOBE LIFE LIBERTY NATIONAL DIVISIO	C	03-04-2024	03-31-2024	479.81	479.81			
21885	LIFE CHECK SYSTEMS, LLC	C	03-04-2024	03-31-2024	375.00	375.00			
21886	POSTMASTER	C	03-04-2024	03-31-2024	120.00	120.00			
21887	SYLVESTER-MCCAULLEY WATER SUPPLY	C	03-04-2024	03-31-2024	41.93	41.93			
21888	TERRALOGIC DOCUMENT SYSTEMS INC	C	03-04-2024	03-31-2024	5,302.33	5,302.33			
21889	TEXAS ASSOCIATION OF COUNTIES	C	03-04-2024	03-31-2024	27,064.39	27,064.39			
21890	TEXAS ASSOCIATION OF COUNTIES	C	03-04-2024	03-31-2024	6,079.75	6,079.75			
21891	UNITED STATES TREASURY	C	03-04-2024	03-31-2024	19,452.05	19,452.05			
21892	VERIZON WIRELESS	C	03-05-2024	03-31-2024	455.90	455.90			
21893	QUILL	C	03-05-2024	03-31-2024	269.00	269.00			
21894	QUILL	C	03-05-2024	03-31-2024	87.28	87.28			
21895	JONNYE LU SPECK	C	03-05-2024	03-31-2024	15.00	15.00			
21896	EMILIA GARCIA	C	03-05-2024	03-31-2024	14.00	14.00			
21897	MARTIN TIRE SERVICE	C	03-06-2024	03-31-2024	2,027.50	2,027.50			
21898	UNITED STATES TREASURY	C	03-07-2024	03-31-2024	61.42	61.42			
21899	ABILENE AUTO GLASS INC	C	03-11-2024	03-31-2024	978.00	978.00			
21900	ALENCO COMMUNICATIONS INC.	C	03-11-2024	03-31-2024	169.95	169.95			
21901	ANGIE PIPPIN	C	03-11-2024	03-31-2024	458.50	458.50			
21902	AQUAONE	C	03-11-2024	03-31-2024	34.20	34.20			
21903	AQUAONE	C	03-11-2024	03-31-2024	23.97	23.97			
21904	BEN E KEITH	C	03-11-2024	03-31-2024	3,595.29	3,595.29			
21905	CATHRYN DUNIVEN	C	03-11-2024	03-31-2024	80.00	80.00			
21906	CITY JANITORIAL SUPPLY	C	03-11-2024	03-31-2024	419.84	419.84			
21907	CITY OF ROBY	C	03-11-2024	03-31-2024	449.52	449.52			
21908	CITY OF ROTAN	C	03-11-2024	03-31-2024	220.83	220.83			
21909	CLARKS PLUMBING	C	03-11-2024	03-31-2024	695.00	695.00			
21910	COKER FARMS	C	03-11-2024	03-31-2024	1,063.00	1,063.00			
21911	COOPER OIL CO INC	C	03-11-2024	03-31-2024	3,146.25	3,146.25			
21912	DELL MARKETING LP	C	03-11-2024	03-31-2024	5,795.24	5,795.24			
21913	DIRECTV	C	03-11-2024	03-31-2024	196.98	196.98			
21914	ELECTION SYSTEMS & SOFTWARE INC.	C	03-11-2024	03-31-2024	110.00	110.00			
21915	Edwin Martinez	C	03-11-2024	03-31-2024	28.00	28.00			
21916	FISHER COUNTY APPRAISAL DISTRICT	C	03-11-2024	03-31-2024	37,000.06	37,000.06			
21917	FRANKLIN & SON INC.	C	03-11-2024	03-31-2024	1,800.00	1,800.00			
21918	GOLDSMITH SOLUTIONS	C	03-11-2024	03-31-2024	8,402.31	8,402.31			

CHECK	NAME-OF-PAYEE	S	ISS-DT	CHG-DT	ISSUED	CASHED	VOID	OUTSTANDING	CS
21919	GOVERNMENT FORMS AND SUPPLIES LLC	C	03-11-2024	03-31-2024	302.84	302.84			
21920	GRAY FUEL & CHEMICAL	C	03-11-2024	03-31-2024	10,371.34	10,371.34			
21921	HILLIARD OFFICE SOLUTIONS	C	03-11-2024	03-31-2024	1,023.25	1,023.25			
21922	INTERSTATE ALL BATTERY CENTER	C	03-11-2024	03-31-2024	210.00	210.00			
21923	INTERSTATE BILLING SERVICE	C	03-11-2024	03-31-2024	3,570.77	3,570.77			
21924	JESSIKA DANIEL	C	03-11-2024	03-31-2024	70.35	70.35			
21925	JOHN DEERE FINANCIAL	C	03-11-2024	03-31-2024	1,848.95	1,848.95			
21926	JUSTICE SOLUTIONS, LLC	C	03-11-2024	03-31-2024	2,492.00	2,492.00			
21927	LATSON PARTS AND EQUIPMENT LLC	C	03-11-2024	03-31-2024	2,840.00	2,840.00			
21928	LEE'S SERVICE AUTO PARTS	C	03-11-2024	03-31-2024	1,562.37	1,562.37			
21929	LINDE GAS & EQUIPMENT INC.	C	03-11-2024	03-31-2024	73.86	73.86			
21930	LONGWORTH CO-OP GIN	C	03-11-2024	03-31-2024	798.12	798.12			
21931	MARTIN TIRE SERVICE	C	03-11-2024	03-31-2024	325.00	325.00			
21932	MESSICK CONSTRUCTION	C	03-11-2024	03-31-2024	225.00	225.00			
21933	MITCHELL COUNTY	C	03-11-2024	03-31-2024	1,546.23	1,546.23			
21934	NAPA AUTO PARTS	C	03-11-2024	03-31-2024	1,152.75	1,152.75			
21935	NOWLIN FARM SERVICES	C	03-11-2024	03-31-2024	39.91	39.91			
21936	OGBURN'S TRUCK PARTS	C	03-11-2024	03-31-2024	38.21	38.21			
21937	PAT THOMSON	C	03-11-2024	03-31-2024	91.12	91.12			
21938	QUILL	C	03-11-2024	03-31-2024	63.74	63.74			
21939	RELX INC.	C	03-11-2024	03-31-2024	198.00	198.00			
21940	ROBERTS & MCGEE CPA	C	03-11-2024	03-31-2024	13,650.00	13,650.00			
21941	ROTAN MERCANTILE CO. LLC	C	03-11-2024	03-31-2024	20.02	20.02			
21942	TAYLOR COUNTY CLERK	C	03-11-2024	03-31-2024	840.00	840.00			
21943	TEXAS DEPARTMENT OF STATE HEALTH SE	C	03-11-2024	03-31-2024	21.96	21.96			
21944	THRIFTWAY	C	03-11-2024	03-31-2024	59.44	59.44			
21945	TRACEY DOWELL	C	03-11-2024	03-31-2024	125.00	125.00			
21946	U.S. POSTAL SERVICE	C	03-11-2024	03-31-2024	64.00	64.00			
21947	VERIZON CONNECT NWF, INC	C	03-11-2024	03-31-2024	275.23	275.23			
21948	WARREN CAT	C	03-11-2024	03-31-2024	363.78	363.78			
21949	WASHINGTON NATIONAL	C	03-11-2024	03-31-2024	465.60	465.60			
21950	WESTEX CONNECT	C	03-11-2024	03-31-2024	750.00	750.00			
21951	YELLOWHOUSE MACHINERY CO	C	03-11-2024	03-31-2024	204.50	204.50			
21952	AFLAC	C	03-12-2024	03-31-2024	24.80	24.80			
21953	AIRGAS USA, LLC	C	03-12-2024	03-31-2024	82.09	82.09			
21954	AT&T	C	03-12-2024	03-31-2024	1,601.90	1,601.90			
21955	AT&T MOBILITY	C	03-12-2024	03-31-2024	826.13	826.13			
21956	BILL WILLIAMS TIRE CENTER	C	03-12-2024	03-31-2024	460.99	460.99			
21957	BUG OUT - STUART JEFFREY	C	03-12-2024	03-31-2024	350.00	350.00			
21958	COOPER OIL CO INC	C	03-12-2024	03-31-2024	2,879.88	2,879.88			
21959	DE LAGE LANDEN	C	03-12-2024	03-31-2024	165.07	165.07			
21960	FIRST FINANCIAL BANK, N.A.	C	03-12-2024	03-31-2024	23,353.19	23,353.19			
21961	FIRST NATIONAL BANK OMAHA	C	03-12-2024	03-31-2024	6,575.84	6,575.84			
21962	FISHER COUNTY HOSPITAL DISTRICT	I	03-12-2024	03-12-2024	120.00			120.00	
21963	FREEPOINT ENERGY SOLUTIONS LLC	C	03-12-2024	03-31-2024	3,312.97	3,312.97			
21964	GRANT WORKS	C	03-12-2024	03-31-2024	11,167.00	11,167.00			
21965	HILLIARD OFFICE SOLUTIONS	C	03-12-2024	03-31-2024	94.42	94.42			
21966	LYNDSEY CAVE	C	03-12-2024	03-31-2024	223.67	223.67			
21967	MOTOROLA SOULTIONS INC	C	03-12-2024	03-31-2024	857.61	857.61			
21968	Martin Brothers Motor Pool LLC	C	03-12-2024	03-31-2024	59.13	59.13			
21969	OWEN BROS. DIESEL	C	03-12-2024	03-31-2024	1,649.23	1,649.23			
21970	QUARLES PETROLEUM	C	03-12-2024	03-31-2024	329.30	329.30			
21971	REPUBLIC SERVICES	C	03-12-2024	03-31-2024	67.77	67.77			
21972	SAMS CLUB	C	03-12-2024	03-31-2024	314.53	314.53			
21973	ATMOS ENERGY	C	03-12-2024	03-31-2024	224.20	224.20			
21974	BIG COUNTRY ELECTRIC COOP	C	03-12-2024	03-31-2024	331.00	331.00			
21975	BIG COUNTRY ELECTRIC COOP	C	03-12-2024	03-31-2024	249.00	249.00			
21976	FISHER COUNTY TREASURER JURY	C	03-18-2024	03-31-2024	600.00	600.00			

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CHECK RECONCILIATION REGISTER - ACCOUNT:0100-0100 - 03-01-2024 thru 03-31-2024

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21977	CNA SURETY	C	03-18-2024	03-31-2024	100.00	100.00			
21978	COOPER OIL CO INC	C	03-18-2024	03-31-2024	3,174.05	3,174.05			
21979	DOUBLE MOUNTAIN CHRONICLE	C	03-18-2024	03-31-2024	69.60	69.60			
21980	LINGO COMMUNICATIONS	I	03-18-2024	03-18-2024	172.29			172.29	
21981	THRIFTWAY	C	03-18-2024	03-31-2024	247.99	247.99			
21982	UNITED STATES TREASURY	C	03-19-2024	03-31-2024	17,234.69	17,234.69			
21983	TRANSUNION RISK & ALTERNATIVE	C	03-19-2024	03-31-2024	150.00	150.00			
21984	ATMOS ENERGY	C	03-19-2024	03-31-2024	975.08	975.08			
21985	QUILL	C	03-21-2024	03-31-2024	133.99	133.99			
21986	WEST CENTRAL TEXAS LAW ENFORCEMENT	C	03-21-2024	03-31-2024	350.00	350.00			
21987	A&A PAINT AND BODY	C	03-26-2024	03-31-2024	4,633.37	4,633.37			
21988	CARD SERVICE CENTER- FC	I	03-27-2024	03-27-2024	1,600.95			1,600.95	
21989	CNA SURETY	I	03-27-2024	03-27-2024	219.00			219.00	
21990	COOPER OIL CO INC	I	03-27-2024	03-27-2024	110.00			110.00	
21991	HILLIARD OFFICE SOLUTIONS	I	03-27-2024	03-27-2024	871.91			871.91	
21992	Pitney Bowes Global Financial Servi	C	03-27-2024	03-31-2024	186.81	186.81			
21993	Purchase Power- Pitney Bowes Bank I	C	03-27-2024	03-31-2024	420.99	420.99			
21994	QUILL	I	03-27-2024	03-27-2024	24.95			24.95	
21995	SWEETWATER STEEL COMPANY, LTD.	I	03-27-2024	03-27-2024	1,060.82			1,060.82	
21996	TRIANGLE TIRE SERVICE	I	03-27-2024	03-27-2024	169.99			169.99	
21997	VERIZON CONNECT NWF, INC	I	03-27-2024	03-27-2024	275.23			275.23	
21998	JONNYE LU SPECK	I	03-28-2024	03-28-2024	7.50			7.50	

CHECKS ISSUED	122	264,701.27
CHECKS CASHED	121	294,516.38
VOID CHECKS	2	1,786.39
OUTSTANDING	15	4,812.64

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INVOICE FILE LISTING - CYCLE: ALL

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NAME-OF-VENDOR DESCRIPTION	INVOICE-NO S VEN-INV-NO	VEN-NO	INV-DATE/ DATE-PAID	PO-NUMBER/ CHECK-NO	EXPENSE-ACCOUNT/ BANK-ACCOUNT	AMOUNT
4C ELECTRIC COURTHOUSE MAINTENANCE	22469 1908	A 00327	04-03-2024	5149	10-470-375 COURTHOUSE MAINTENANCE 10-100-100 CFC: GENERAL FUND	694.75
4C ELECTRIC COURTHOUSE MAINTENANCE	22470 1909	A 00327	04-03-2024	5148	10-470-375 COURTHOUSE MAINTENANCE 10-100-100 CFC: GENERAL FUND	700.00
ALENCO COMMUNICATIONS INC. COMMUNICATIONS	22375	A 00010	03-26-2024		11-611-310 COMMUNICATIONS 11-100-100 CFC: ROAD & BRIDGE PRECINCT	169.95
ANGIE PIPPIN TRAVEL/SCHOOL/TUITION/DUES	22397 03.19.24	A 00742	03-28-2024		10-430-300 TRAVEL/SCHOOL/TUITION/DUES 10-100-100 CFC: GENERAL FUND	475.10
AQUAONE SUPPLIES	22419 512090	A 00342	04-01-2024		10-585-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	9.99
AQUAONE SUPPLIES	22420 512087	A 00343	04-01-2024		10-585-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	56.94
AT&T COMMUNICATIONS	22376 5143987800	A 00498	03-26-2024		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	733.15
AT&T COMMUNICATIONS	22377	A 00334	03-26-2024		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	493.65
BEN E KEITH EDIBLE GOODS	22388 12558081	A 00513	03-27-2024		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	1,739.83
BEN E KEITH PAPER GOODS	22389 12558081	A 00513	03-27-2024		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	101.27
BEN E KEITH PAPER GOODS	22473 12539771	A 00513	04-04-2024		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	69.68
BEN E KEITH EDIBLE GOODS	22474 12539771	A 00513	04-04-2024		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	874.50
BEN E KEITH DFW EDIBLE GOODS	22346 12528299	A 00023	03-19-2024		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	111.18
BEN E KEITH DFW EDIBLE GOODS	22347 12522437	A 00023	03-19-2024		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	885.61

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BEN E KEITH DFW PAPER GOODS	22348 12522437	A 00023	03-19-2024		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	107.87
BEN E KEITH DFW EDIBLE GOODS	22349 12504828	A 00023	03-19-2024		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	1,094.51
BEN E KEITH DFW PAPER GOODS	22350 12504828	A 00023	03-19-2024		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	158.16
BRANDI DUNIVEN TRAVEL/SCHOOL/TUITIONS/DUES	22400 031924	A 00737	04-01-2024		10-490-300 TRAVEL/SCHOOL/TUITIONS/DUES 10-100-100 CFC: GENERAL FUND	120.00
CATHRYN DUNIVEN TRAVEL/SCHOOL/TUITION/DUES	22396 031924	A 00743	03-28-2024		10-430-300 TRAVEL/SCHOOL/TUITION/DUES 10-100-100 CFC: GENERAL FUND	120.00
CITY OF ROBY UTILITIES	22416 04.01.2024	A 00038	04-01-2024		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	190.76
CITY OF ROBY UTILITIES FOR LAW CENTER	22417 04/22/24	A 00038	04-01-2024		10-585-380 UTILITIES FOR LAW CENTER 10-100-100 CFC: GENERAL FUND	556.09
CITY OF ROTAN UTILITIES	22414 04.01.24	A 00037	04-01-2024		13-613-380 UTILITIES 13-100-100 CFC: ROAD & BRIDGE PRECINCT	5.76
CITY OF ROTAN UTILITIES	22415 04.01.24	A 00037	04-01-2024		12-612-380 UTILITIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	5.76
COOPER OIL CO INC DIESEL, OIL, AND GASOLINE	22429 31857	A 00045	04-02-2024	5150	11-611-700 DIESEL, OIL, AND GASOLINE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	2,801.55
DIRECTV INMATE EXPENSE	22457 007545387X240329	A 00621	04-03-2024		10-585-612 INMATE EXPENSE 10-100-100 CFC: GENERAL FUND	196.98
FIRST BAPTIST CHURCH FISHER COMMUNITY THINK TANK	22423 fb22423	A 00683	04-02-2024		10-530-335 FISHER COMMUNITY THINK TANK 10-100-100 CFC: GENERAL FUND	606.64
FIRST BAPTIST CHURCH FISHER COMMUNITY THINK TANK	22424 fb22424	A 00683	04-02-2024		10-530-335 FISHER COMMUNITY THINK TANK 10-100-100 CFC: GENERAL FUND	529.75
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22103 027100231	A 00698	03-01-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	144.00

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FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22262 27024893	A 00698	03-06-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	966.00
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22263 27041245	A 00698	03-06-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	384.00
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22264 27152901	A 00698	03-06-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	41.40
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22265 27155740	A 00698	03-06-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	36.00
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22266 27087885	A 00698	03-06-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	36.00
FIRST NATIONAL BANK OMAHA SUPPLIES & EQUIPMENT	22344 27005367	A 00698	03-19-2024		10-580-305 SUPPLIES & EQUIPMENT 10-100-100 CFC: GENERAL FUND	3,042.48
FIRST NATIONAL BANK OMAHA SUPPLIES	22359	A 00698	03-21-2024	4769	78-778-305 SUPPLIES 78-100-100 CFC: SENIOR CITIZENS	134.92
FIRST NATIONAL BANK OMAHA SUPPLIES	22462	A 00698	04-03-2024	5142	10-585-325 CERT TRAINING FOR JAIL STAF 10-100-100 CFC: GENERAL FUND	302.00
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22463	A 00698	04-03-2024	5041	79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	1,127.67
FIRST NATIONAL BANK OMAHA COMMUNICATIONS	22464 33822631	A 00698	04-03-2024		78-778-310 COMMUNICATIONS 78-100-100 CFC: SENIOR CITIZENS	172.29
FIRST NATIONAL BANK OMAHA ARPA GRANT EXPENSE	22465 26828462	A 00698	04-03-2024		79-850-850 ARPA GRANT EXPENSE 79-100-100 AMERICAN RESCUE GRANT CASH	1,686.39
FIRST NATIONAL BANK OMAHA STOCK SHOW EXPENSE	22466 3122024	A 00698	04-03-2024		10-590-642 STOCK SHOW EXPENSE 10-100-100 CFC: GENERAL FUND	1,968.66
FIRST NATIONAL BANK OMAHA VEHICLE GAS	22467 MARCH FUEL	A 00698	04-03-2024		10-580-616 VEHICLE GAS 10-100-100 CFC: GENERAL FUND	3,045.83
FIRST NATIONAL BANK OMAHA VEHICLE EXPENSE	22468 march 2	A 00698	04-03-2024		10-580-608 VEHICLE EXPENSE 10-100-100 CFC: GENERAL FUND	30.00



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FISHER COUNTY APPRAISAL DISTRICT COUNTY RESTITUTION INCOME	22342 12079	A 00057	03-19-2024		10-300-200 COUNTY RESTITUTION INCOME 10-100-100 CFC: GENERAL FUND	600.00
FISHER COUNTY CLERK CASH BOND EXPENSES	22403 04.01.2024	A 00669	04-01-2024		74-774-776 CASH BOND EXPENSES 74-100-100 CFC: BAIL BOND FUND	420.00
FISHER COUNTY HOSPITAL DISTRICT NEW HIRE PSYCHIATRIC TESTING	22337 3192024	A 00061	03-19-2024		10-585-604 NEW HIRE PSYCHIATRIC TESTIN 10-100-100 CFC: GENERAL FUND	554.20
GINA PASLEY TRAVEL/SCHOOL/TUITION/DUES	22392 03/27/2024	A 00738	03-27-2024		10-420-300 TRAVEL/SCHOOL/TUITION/DUES 10-100-100 CFC: GENERAL FUND	203.01
GOLDSMITH SOLUTIONS COMMUNICATIONS	22430 202404001	A 00455	04-02-2024		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	115.11
GOLDSMITH SOLUTIONS BACKUP & DISASTER	22445 202404001	A 00455	04-03-2024		26-660-601 BACKUP & DISASTER 26-100-100 IT YEARLY SERVICES CASH ACC	1,815.00
GOLDSMITH SOLUTIONS INTERNET SERVICE PROVIDER	22446 202404001	A 00455	04-03-2024		26-660-615 INTERNET SERVICE PROVIDER 26-100-100 IT YEARLY SERVICES CASH ACC	160.00
GOLDSMITH SOLUTIONS LEC SECURITY SOFTWARE	22447 202404001	A 00455	04-03-2024		26-660-605 LEC SECURITY SOFTWARE 26-100-100 IT YEARLY SERVICES CASH ACC	1,081.20
GOLDSMITH SOLUTIONS CORE FIREWALL	22448 202404001	A 00455	04-03-2024		26-660-602 CORE FIREWALL 26-100-100 IT YEARLY SERVICES CASH ACC	348.00
GOLDSMITH SOLUTIONS SUPPORT FOR IT SYSTEMS	22449 202404001	A 00455	04-03-2024		26-660-618 SUPPORT FOR IT SYSTEMS 26-100-100 IT YEARLY SERVICES CASH ACC	3,200.00
GOLDSMITH SOLUTIONS NEW SECURE EMAIL	22450 202404001	A 00455	04-03-2024		26-660-607 NEW SECURE EMAIL 26-100-100 IT YEARLY SERVICES CASH ACC	658.00
GOLDSMITH SOLUTIONS OFFICE 365	22451 202404001	A 00455	04-03-2024		26-660-609 OFFICE 365 26-100-100 IT YEARLY SERVICES CASH ACC	425.00
GOLDSMITH SOLUTIONS CH NETWORK	22452 202404001	A 00455	04-03-2024		26-660-604 CH NETWORK 26-100-100 IT YEARLY SERVICES CASH ACC	600.00
GRAY FUEL & CHEMICAL DIESEL, OIL, AND GASOLINE	22458 03.31.24	A 00066	04-03-2024		12-612-700 DIESEL, OIL, AND GASOLINE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	1,807.97

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GRAY FUEL & CHEMICAL RURAL FIRE DEPT FUEL EXPENSE	22459 03312024	A 00066	04-03-2024		10-530-486 RURAL FIRE DEPT FUEL EXPENS 10-100-100 CFC: GENERAL FUND	252.55
GRAY FUEL & CHEMICAL DIESEL, OIL, AND GASOLINE	22460 INV03.31.2024	A 00066	04-03-2024		13-613-700 DIESEL, OIL, AND GASOLINE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	1,816.69
GRAY FUEL & CHEMICAL VAN EXPENSE	22461 INV033124	A 00066	04-03-2024		78-778-680 VAN EXPENSE 78-100-100 CFC: SENIOR CITIZENS	343.58
HUDSON ENERGY UTILITIES	22418 2404000072	A 00070	04-01-2024		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	316.11
INTERSTATE BILLING SERVICE REPAIRS & MAINTENANCE	22441	A 00492	04-03-2024	5110	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	66.64
JEANNA PARKS TRAVEL/SCHOOL/TUITION/DUES	22438 03/19/2024	A 00715	04-02-2024		10-430-300 TRAVEL/SCHOOL/TUITION/DUES 10-100-100 CFC: GENERAL FUND	120.00
JEREMY SHIPP COURT APPOINTED ATTORNEY DISTRICT	22436 NO.3630	A 00658	04-02-2024		10-540-518 COURT APPOINTED ATTORNEY DI 10-100-100 CFC: GENERAL FUND	650.00
JEREMY SHIPP COURT APPOINTED ATTORNEY DISTRICT	22437 NO.3629	A 00658	04-02-2024		10-540-518 COURT APPOINTED ATTORNEY DI 10-100-100 CFC: GENERAL FUND	650.00
JOHN DEERE FINANCIAL MISCELLANEOUS EXPENSE	22413 02.26.24	A 00075	04-01-2024		10-530-418 MISCELLANEOUS EXPENSE 10-100-100 CFC: GENERAL FUND	55.97
LAN COMMUNICATIONS REPAIRS - BUILDINGS	22312 02/08/2024	A 00079	03-12-2024	5116	10-470-385 REPAIRS - BUILDINGS 10-100-100 CFC: GENERAL FUND	3,100.00
LAN COMMUNICATIONS REPAIRS - BUILDINGS	22365	A 00079	03-25-2024		10-470-385 REPAIRS - BUILDINGS 10-100-100 CFC: GENERAL FUND	80.00
LEE'S SERVICE AUTO PARTS REPAIRS & MAINTENANCE	22455 04.01.2024	A 00081	04-03-2024	5145	12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	69.90
LEE'S SERVICE AUTO PARTS REPAIRS & MAINTENANCE	22456 04.01.2024	A 00081	04-03-2024	5144	12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	385.90
LINDE GAS & EQUIPMENT INC. SUPPLIES	22405 41803810	A 00127	04-01-2024		13-613-305 SUPPLIES 13-100-100 CFC: ROAD & BRIDGE PRECINCT	69.23

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LINGO COMMUNICATIONS COMMUNICATIONS	22402 03.27.2024	A 00435	04-01-2024		78-778-310 COMMUNICATIONS 78-100-100 CFC: SENIOR CITIZENS	84.76
LUBBOCK GRADER BLADE, INC. SUPPLIES	22472 81970	A 00297	04-04-2024	5131	14-614-305 SUPPLIES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	1,918.00
Martin Brothers Motor Pool LLC TIRES & TUBES	22408 87612	A 00638	04-01-2024	5114	11-611-725 TIRES & TUBES 11-100-100 CFC: ROAD & BRIDGE PRECINCT	18.59
NAPA AUTO PARTS REPAIRS & MAINTENANCE	22360 162810	A 00386	03-21-2024		12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	226.68
NAPA AUTO PARTS REPAIRS & MAINTENANCE	22385 163230	A 00386	03-27-2024	5141	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	268.06
NAPA AUTO PARTS REPAIRS & MAINTENANCE	22439 156630	A 00386	04-03-2024		11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	81.95
NOWLIN FARM SERVICES SUPPLIES	22410 187537	A 00090	04-01-2024	5123	13-613-305 SUPPLIES 13-100-100 CFC: ROAD & BRIDGE PRECINCT	44.06
NOWLIN FARM SERVICES REPAIRS & MAINTENANCE	22411 187552	A 00090	04-01-2024	5125	13-613-320 REPAIRS & MAINTENANCE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	135.54
NOWLIN FARM SERVICES SUPPLIES	22412 187685	A 00090	04-01-2024		12-612-305 SUPPLIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	76.60
PERDUE, BRANDON, FIELDER, COLLINS & J.P. ATTORNEY COLLECTIONS	22443 IVC00072919	A 00094	04-03-2024		10-540-513 J.P. ATTORNEY COLLECTIONS 10-100-100 CFC: GENERAL FUND	393.56
PERDUE, BRANDON, FIELDER, COLLINS & J.P. ATTORNEY COLLECTIONS	22444 IVC00072394	A 00094	04-03-2024		10-540-513 J.P. ATTORNEY COLLECTIONS 10-100-100 CFC: GENERAL FUND	553.80
QUILL SUPPLIES	22386 37856018	A 00097	03-27-2024	5133	10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	75.18
RELX INC. ELECTRONIC FORMS/ LEGAL RESEARCH	22427 3095010781	A 00322	04-02-2024		10-460-370 ELECTRONIC FORMS/ LEGAL RES 10-100-100 CFC: GENERAL FUND	198.00
ROBY AUTOMOTIVE REPAIRS & MAINTENANCE	22453 7874	A 00099	04-02-2024	5117	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	427.00

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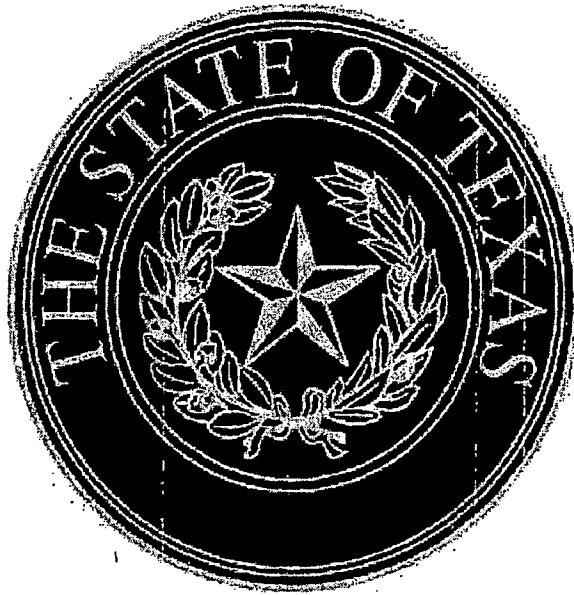
NAME-OF-VENDOR DESCRIPTION	INVOICE-NO S VEN-INV-NO	VEN-NO	INV-DATE/ DATE-PAID	PO-NUMBER/ CHECK-NO	EXPENSE-ACCOUNT/ BANK-ACCOUNT	AMOUNT
ROBY AUTOMOTIVE REPAIRS & MAINTENANCE	22454 7856	A 00099	04-03-2024	5101	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	307.00
ROTAN MERCANTILE CO. LLC REPAIRS & MAINTENANCE	22406 03.14.2024	A 00104	04-01-2024	5127	12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	7.58
ROTAN MERCANTILE CO. LLC SUPPLIES	22407 03.11.2024	A 00104	04-01-2024		12-612-305 SUPPLIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	2.79
SWEETWATER MACHINE AND WELDING, INC REPAIRS & MAINTENANCE	22428	A 00483	04-02-2024	4796	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	70.00
TEXAS ASSOCIATION OF COUNTIES TRAVEL & SCHOOL	22399 353226	A 00670	04-01-2024		14-614-300 TRAVEL & SCHOOL 14-100-100 CFC: ROAD & BRIDGE PRECINCT	50.00
TEXAS COMMUNICATIONS INC. SUPPLIES & EQUIPMENT	22440 7246	A 00566	04-03-2024		10-580-305 SUPPLIES & EQUIPMENT 10-100-100 CFC: GENERAL FUND	500.00
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	22421 2021738	A 00341	04-01-2024		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	10.98
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	22425 2021319	A 00341	04-02-2024		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	9.15
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	22426 2020966	A 00341	04-02-2024		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	7.32
THRIFTWAY EDIBLE GOODS	22391 03/22/2024	A 00120	03-22-2024	5138	78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	38.94
VERIZON CONNECT NWF, INC COMMUNICATIONS	22442 3274249	A 00565	04-03-2024		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	275.23
WARREN CAT REPAIRS & MAINTENANCE	22390 W001061355	A 00124	03-27-2024		13-613-320 REPAIRS & MAINTENANCE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	894.29
WASHINGTON NATIONAL WASHINGTON NATL INS PAYABLE	22434 P2416929	A 00166	04-02-2024		10-200-260 WASHINGTON NATL INS PAYABLE 10-100-100 CFC: GENERAL FUND	456.50

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FD FUND	***** PENDING *****		***** PAID *****		**** CANCELLED ****		***** TOTAL *****	
NO DESCRIPTION	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
REPORT TOTALS BY FUND								
010 GENERAL FUND	38	23,021.99	0	0.00	0	0.00	38	23,021.99
011 ROAD & BRIDGE PRECINCT 1	9	4,210.74	0	0.00	0	0.00	9	4,210.74
012 ROAD & BRIDGE PRECINCT 2	8	2,583.18	0	0.00	0	0.00	8	2,583.18
013 ROAD & BRIDGE PRECINCT 3	6	2,965.57	0	0.00	0	0.00	6	2,965.57
014 ROAD & BRIDGE PRECINCT 4	2	1,968.00	0	0.00	0	0.00	2	1,968.00
026 IT YEARLY SERVICES	8	8,287.20	0	0.00	0	0.00	8	8,287.20
074 BAIL BOND FUND	1	420.00	0	0.00	0	0.00	1	420.00
076 STATE CRIMINAL & CIVIL FEES FUND	3	27.45	0	0.00	0	0.00	3	27.45
078 SENIOR CITIZENS FUND	14	5,917.10	0	0.00	0	0.00	14	5,917.10
079 AMERICAN RESCUE GRANT FUND	8	4,421.46	0	0.00	0	0.00	8	4,421.46
GRAND TOTALS	97	53,822.69	0	0.00	0	0.00	97	53,822.69



## **FISHER COUNTY**

### **State of Financial Condition**

April 8, 2024

COUNTY JUDGE

*KEN HOLT*

COMMISSIONERS

<i>PRECINCT#1</i>	<i>GORDON PIPPIN</i>
<i>PRECINCT#2</i>	<i>DEXTER ELROD</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



April 8, 2024

To The Honorable, Glen Harrison, Presiding Judge of the 32<sup>nd</sup> 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,

A handwritten signature in black ink, appearing to read "Becky Mauldin", is written over the typed name below.

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	USED PCT
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 04	
0100 GENERAL FUND CASH ACCOUNTS								
=====								
10-100-100	CFC: GENERAL FUND				806,336.98	75,291.71-	575,885.97	
10-100-115	TEX POOL MONEY MARKET				3,806,845.00	0.00	8,561,885.91	
10-100-130	MONEY MARKET CHECKING				0.00	0.00	0.00	
10-100-185	DUE FROM I&S FUND				133,602.02-	0.00	0.00	
10-100-201	CERTIFICATE OF DEPOSIT - 1				158,415.73-	0.00	0.00	
10-100-202	CERTIFICATE OF DEPOSIT - 2				158,415.73-	0.00	0.00	
10-100-203	CERTIFICATE OF DEPOSIT - 3				158,415.73-	0.00	0.00	
10-100-204	CERTIFICATE OF DEPOSIT - 4				158,415.73-	0.00	0.00	
10-100-205	CERTIFICATE OF DEPOSIT - 5				158,415.73-	0.00	0.00	
10-100-206	CERTIFICATE OF DEPOSIT - 6				262,784.92-	0.00	0.00	
10-100-230	DISTRICT CLERK EFILE				126.12	31.00	220.04	
10-100-231	COUNTY CLERK EFILE				0.22	301.39	1,340.83	
10-100-232	JP CREDIT CARD				3,648.25	1,154.05	6,912.33	
10-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	102,558.13	
10-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	23,268.23-	
10-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
GENERAL FUND CASH ACCOUNTS					3,428,490.98	73,805.27-	9,225,534.98	
0300 GENERAL FUND REVENUE ACCTS								
=====								
10-300-100	ADVALOREM TAXES	3,073,651.00	3,073,651.00		3,665,734.81	0.00	592,083.81+	119
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	216.00	216.00		230.13	0.00	14.13+	107
10-300-149	APPRAISAL DIST EXCESS REFUND	0.00	0.00		0.00	0.00	0.00	
10-300-150	OTHER INCOME	17,000.00	17,000.00		0.00	0.00	17,000.00	00
10-300-151	TAX COLLECTOR ANNUAL SALES TAX COMM	7,000.00	7,000.00		0.00	0.00	7,000.00	00
10-300-152	MISC REIMBURSEMENTS	3,300.00	3,300.00		162.00	0.00	3,138.00	05
10-300-153	DPS REIMBURSE PHONE& INTERNET	0.00	0.00		0.00	0.00	0.00	
10-300-180	INTEREST EARNED	66,000.00	66,000.00		182,681.30	0.00	116,681.30+	277
10-300-185	INSURANCE PROCEEDS	1,900.00	1,900.00		43,348.89	0.00	41,448.89+	282
10-300-190	INTEREST EARNED CD'S	10,000.00	10,000.00		2,207.63	0.00	7,792.37	22
10-300-195	INSURANCE REMIBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
10-300-200	COUNTY RESTITUTION INCOME	8,000.00	8,000.00	600.00	38.40	0.00	7,361.60	08
10-300-204	OIL & GAS INCOME	29,000.00	29,000.00		14,141.19	0.00	14,858.81	49
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	1,900.00	1,900.00		100.00	0.00	1,800.00	05
10-300-216	JUROR REIMBURSEMENT	1,650.00	1,650.00		3,146.00	0.00	1,496.00+	191
10-300-218	TX-TF-IND DEFENSE GRANT 2019	5,100.00	5,100.00		16,735.00	0.00	11,635.00+	328
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	500.00	500.00		575.00	0.00	75.00+	115
10-300-226	INSURANCE BUILDING REPAIRS	0.00	0.00		0.00	0.00	0.00	
10-300-228	UNCLAIMED PROPERTY REFUND	2,000.00	2,000.00		0.00	0.00	2,000.00	00
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		0.00	0.00	1.00	00
10-300-232	WIND FARM TAX ABATEMENTS	750,000.00	750,000.00		788,497.30	0.00	38,497.30+	105
10-300-236	SHERIFF MISC INCOME	2,000.00	2,000.00		5.00	0.00	1,995.00	00
10-300-241	SHERIFF SALE INCOME	0.00	0.00		0.00	0.00	0.00	
10-300-713	BUILDING RENT - APPRAISAL DIST	10.00	10.00		0.00	0.00	10.00	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: 0010 GENERAL FUND							EFFECTIVE MONTH - 04	
GENERAL FUND REVENUE ACCTS		3,979,228.00	3,979,228.00	600.00	4,717,602.65	0.00	738,974.65+	119
0310 FEES OF OFFICE								
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10-310-400	FEES - COUNTY JUDGE	700.00	700.00		46.00	4.00	654.00	07
10-310-410	FEES - COUNTY CLERK	70,000.00	70,000.00		32,439.55	792.16	37,560.45	46
10-310-420	FEES - COUNTY & DISTRICT COURT	120.00	120.00		40.00	0.00	80.00	33
10-310-425	FEES - DISTRICT CLERK	16,000.00	16,000.00		4,012.34	30.00	11,987.66	25
10-310-426	FEES - DIST CLERK TAX RESEARCH	1,000.00	1,000.00		556.50	1.00	443.50	56
10-310-430	FEES - JP #1	55,000.00	55,000.00		19,998.62	1,668.34	35,001.38	36
10-310-432	FEES - JP ATTY DELINQUENT COL	5,000.00	5,000.00		5,018.45	559.19	18.45+	100
10-310-433	FEES - JP WRIT OF POSSESS	300.00	300.00		125.00	0.00	175.00	42
10-310-434	FEES - JP FINE TRUANCY - CHILD SAFE	45.00	45.00		0.00	0.00	45.00	00
10-310-435	FEES - JP TRUANCY FINE	50.00	50.00		0.00	0.00	50.00	00
10-310-440	FEES - COUNTY ATTORNEY	200.00	200.00		21.33	0.00	178.67	11
10-310-445	FEES - TAX COLLECTOR	8,400.00	8,400.00		4,400.70	0.00	3,999.30	52
10-310-447	FEES - TITLE	1,000.00	1,000.00		895.00	0.00	105.00	90
10-310-448	FEES - LIQUOR LICENSE	0.00	0.00		620.00	0.00	620.00+	
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	5,250.00	5,250.00		3,246.83	0.00	2,003.17	62
10-310-465	FEES - COUNTY COURT AT LAW JUDGE	0.00	0.00		0.00	0.00	0.00	
FEES OF OFFICE		163,065.00	163,065.00	0.00	71,420.32	3,054.69	91,644.68	44
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	25,666.00	25,666.00		0.00	0.00	25,666.00	00
10-320-425	SUPPLEMENT - SHERIFF DEPT & LEC	0.00	0.00		0.00	0.00	0.00	
10-320-430	SUPPLEMENT - COUNTY & DISTRICT ATTO	0.00	0.00		0.00	0.00	0.00	
STATE SUPPLEMENTS		50,866.00	50,866.00	0.00	15,100.00	0.00	35,766.00	30
0400 COUNTY JUDGE								
=====								
10-400-100	SALARY - COUNTY JUDGE	45,291.00	45,291.00	0.00	22,645.48	1,741.96	22,645.52	50
10-400-105	COUNTY JUDGE - STATE SUPPLEMENT	25,200.00	25,200.00	0.00	12,599.99	969.23	12,600.01	50
10-400-109	SALARY - TRAVEL STIPEND	2,000.00	2,000.00	0.00	999.96	76.92	1,000.04	50
10-400-110	SALARY - ADMINISTRATIVE ASSISTANT	32,040.00	32,040.00	0.00	16,046.80	1,255.10	15,993.20	50
10-400-115	LONGEVITY PAY	2,250.00	2,250.00	0.00	0.00	0.00	2,250.00	00
10-400-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	46.20	0.00	46.20-	
10-400-200	FICA EXPENSE	7,996.00	7,996.00	0.00	3,989.91	309.31	4,006.09	50
10-400-202	TCDRS GROUP TERM LIFE	600.00	600.00	0.00	293.46	23.04	306.54	49
10-400-205	RETIREMENT	8,603.00	8,603.00	0.00	4,307.39	332.75	4,295.61	50
10-400-210	MEDICAL INSURANCE	22,170.00	22,170.00	0.00	10,975.92	0.00	11,194.08	50
10-400-300	TRAVEL & SCHOOL	3,000.00	3,000.00	759.17	125.00	0.00	2,115.83	29
10-400-305	SUPPLIES	2,000.00	2,000.00	58.89	1,159.48	0.00	781.63	61
10-400-310	COMMUNICATIONS	700.00	700.00	0.00	251.06	0.00	448.94	36
10-400-315	BONDS & NOTARY	1,420.00	1,420.00	0.00	0.00	0.00	1,420.00	00
10-400-325	SCHOOL & DUES	475.00	475.00	0.00	400.00	0.00	75.00	84
COUNTY JUDGE		153,745.00	153,745.00	818.06	73,840.65	4,708.31	79,086.29	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 - 04						
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	132,221.00	132,221.00	1,444.09	64,812.93	3,815.41	65,963.98	50
0450 DISTRICT ATTORNEY		=====						
10-450-105	SALARY - DISTRICT ATTORNEY	3,009.00	3,009.00	0.00	1,448.46	111.42	1,560.54	48
10-450-110	SALARY - ASSISTANT D.A.	8,382.00	8,382.00	0.00	3,991.00	307.00	4,391.00	48
10-450-130	SALARY - D.A. SECRETARY	6,688.00	6,688.00	0.00	3,343.47	257.19	3,344.53	50
10-450-132	SALARY - ASST D.A. SECRETARY	6,688.00	6,688.00	0.00	3,343.47	257.19	3,344.53	50
10-450-134	SALARY - D.A. INVESTIGATOR	8,317.00	8,317.00	0.00	3,813.94	293.38	4,503.06	46
10-450-135	SALARY - 2ND D.A. INVESTIGATOR	14,381.00	14,381.00	0.00	6,594.51	507.27	7,786.49	46
10-450-136	CRIME VICTIM EXPENSE	10,000.00	10,000.00	0.00	5,000.06	384.62	4,999.94	50
10-450-200	FICA EXPENSE	4,000.00	4,000.00	0.00	2,106.65	162.05	1,893.35	53
10-450-202	TCDRS GROUP TERM LIFE	350.00	350.00	0.00	154.40	12.08	195.60	44
10-450-205	RETIREMENT	3,700.00	3,700.00	0.00	2,266.29	174.33	1,433.71	61
10-450-210	MEDICAL INSURANCE	11,000.00	11,000.00	0.00	3,092.46	0.00	7,907.54	28
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	87,743.00	87,743.00	0.00	35,154.71	2,466.53	52,588.29	40
0460 COUNTY ATTORNEY		=====						
10-460-100	SALARY - COUNTY ATTORNEY	45,291.00	45,291.00	0.00	22,645.48	1,741.96	22,645.52	50
10-460-105	COUNTY ATTY - STATE SUPPLEMENT	25,666.00	25,666.00	0.00	12,832.95	987.15	12,833.05	50
10-460-110	SALARY - ADMINISTRATIVE ASSISTANT	10,500.00	10,500.00	0.00	6,172.50	480.00	4,327.50	59
10-460-115	LONGEVITY PAY	900.00	900.00	0.00	0.00	0.00	900.00	00
10-460-200	FICA EXPENSE	6,120.00	6,120.00	0.00	3,186.22	245.49	2,933.78	52
10-460-202	TCDRS GROUP TERM LIFE	460.00	460.00	0.00	233.68	18.30	226.32	51
10-460-205	RETIREMENT	6,590.00	6,590.00	0.00	3,427.91	264.11	3,162.09	52
10-460-210	MEDICAL INSURANCE	11,080.00	11,080.00	0.00	5,487.96	0.00	5,592.04	50
10-460-300	TRAVEL/SCHOOL/TUITION	3,000.00	3,000.00	0.00	891.04	0.00	2,108.96	30
10-460-305	SUPPLIES	2,000.00	2,000.00	250.07	91.95	0.00	1,657.98	17
10-460-310	COMMUNICATIONS	700.00	700.00	0.00	251.06	0.00	448.94	36
10-460-315	BONDS	250.00	250.00	0.00	100.00	0.00	150.00	40
10-460-370	ELECTRONIC FORMS/ LEGAL RESEARCH	2,000.00	2,000.00	198.00	1,386.00	0.00	416.00	79
	COUNTY ATTORNEY	114,557.00	114,557.00	448.07	56,706.75	3,737.01	57,402.18	50
0470 MAINTENANCE - BUILDING & GROUNDS		=====						
10-470-305	SUPPLIES	6,000.00	6,000.00	0.00	3,131.80	0.00	2,868.20	52
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	1,628.25	9,723.01	1,000.00	8,648.74	57
10-470-376	EXTERMINATOR SERVICES	5,000.00	5,000.00	0.00	1,750.00	0.00	3,250.00	35
10-470-380	UTILITIES	50,000.00	50,000.00	506.87	18,978.95	0.00	30,514.18	39
10-470-385	REPAIRS - BUILDINGS	10,000.00	10,000.00	3,380.00	5,368.07	0.00	1,251.93	87
10-470-387	REPAIRS - AC AND HEATING	6,000.00	6,000.00	0.00	327.00	0.00	5,673.00	05
10-470-390	REPAIRS - PC LAW ENFORCEMENT CENTER	2,000.00	2,000.00	0.00	800.00	0.00	1,200.00	40
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	0.00	1,725.00	0.00	6,675.00	21
10-470-397	REPAIRS - HISTORICAL SOCIETY	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	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: 0010 GENERAL FUND		EFFECTIVE MONTH - 04						
	MAINTENANCE - BUILDING & GROUNDS	112,400.00	112,400.00	5,515.12	41,803.83	1,000.00	65,081.05	42
0480 COUNTY AUDITOR								
10-480-100	SALARY - COUNTY AUDITOR	50,565.00	50,565.00	0.00	25,282.40	1,944.80	25,282.60	50
10-480-110	SALARY - ASSISTANT AUDITOR	32,686.00	32,686.00	0.00	15,085.80	0.00	17,600.20	46
10-480-115	LONGEVITY PAY	1,050.00	1,050.00	0.00	0.00	0.00	1,050.00	00
10-480-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
10-480-120	SALARY - ADMINSTRATIVE ASSISTANT	32,040.00	32,040.00	0.00	6,140.75	839.30	25,899.25	19
10-480-200	FICA EXPENSE	8,930.00	8,930.00	0.00	3,557.95	212.99	5,372.05	40
10-480-202	TCDRS GROUP TERM LIFE	670.00	670.00	0.00	251.75	14.62	418.25	38
10-480-205	RETIREMENT	9,600.00	9,600.00	0.00	3,695.87	211.07	5,904.13	38
10-480-210	MEDICAL INSURANCE	33,253.00	33,253.00	0.00	10,975.92	0.00	22,277.08	33
10-480-300	TRAVEL/TUITION/DUES	4,000.00	4,000.00	689.87	1,138.97	0.00	2,171.16	46
10-480-305	SUPPLIES	2,000.00	2,000.00	0.00	627.85	0.00	1,372.15	31
10-480-310	COMMUNICATIONS - IPAD EXPENSE	1,250.00	1,250.00	0.00	707.04	0.00	542.96	57
10-480-315	BONDS & NOTARY	150.00	150.00	0.00	0.00	0.00	150.00	00
10-480-400	NEW EQUIPMENT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
	COUNTY AUDITOR	177,194.00	177,194.00	689.87	67,464.30	3,222.78	109,039.83	38
0490 COUNTY TREASURER								
10-490-100	SALARY - COUNTY TREASURER	45,291.00	45,291.00	0.00	22,645.48	1,741.96	22,645.52	50
10-490-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
10-490-110	SALARY - ADMINISTRATIVE ASSISTANT	32,040.00	32,040.00	0.00	16,131.50	1,232.00	15,908.50	50
10-490-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	155.94	121.28	155.94	
10-490-200	FICA EXPENSE	5,920.00	5,920.00	0.00	2,978.29	236.78	2,941.71	50
10-490-202	TCDRS GROUP TERM LIFE	440.00	440.00	0.00	218.36	17.64	221.64	50
10-490-205	RETIREMENT	6,360.00	6,360.00	0.00	3,204.10	254.73	3,155.90	50
10-490-210	MEDICAL INSURANCE	22,170.00	22,170.00	0.00	5,487.96	0.00	16,682.04	25
10-490-300	TRAVEL/SCHOOL/TUITIONS/DUES	3,000.00	3,000.00	863.80	971.99	0.00	1,164.21	61
10-490-305	SUPPLIES	2,000.00	2,000.00	0.00	893.97	0.00	1,106.03	45
10-490-315	BONDS	2,000.00	2,000.00	0.00	155.95	0.00	1,844.05	08
10-490-400	NEW EQUIPMENT	1,000.00	1,000.00	0.00	97.98	0.00	902.02	10
	COUNTY TREASURER	120,221.00	120,221.00	863.80	52,941.52	3,604.39	66,415.68	45
0500 TAX ASSESSOR/COLLECTOR								
10-500-100	SALARY - TAX COLLECTOR	45,291.00	45,291.00	0.00	22,645.48	1,741.96	22,645.52	50
10-500-105	LONGEVITY PAY	5,400.00	5,400.00	0.00	0.00	0.00	5,400.00	00
10-500-110	SALARY - ADMINISTRATIVE ASSISTANT	32,040.00	32,040.00	0.00	16,266.25	1,232.00	15,773.75	51
10-500-115	VOTER REGISTRAR	350.00	350.00	0.00	213.40	0.00	136.60	61
10-500-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	265.66	34.65	265.66	
10-500-200	FICA EXPENSE	6,330.00	6,330.00	0.00	2,994.83	230.16	3,335.17	47
10-500-202	TCDRS GROUP TERM LIFE	470.00	470.00	0.00	219.59	17.15	250.41	47
10-500-205	RETIREMENT	6,810.00	6,810.00	0.00	3,221.88	247.61	3,588.12	47
10-500-210	MEDICAL INSURANCE	22,170.00	22,170.00	0.00	10,904.03	0.00	11,265.97	49
10-500-300	TRAVEL	3,000.00	3,000.00	0.00	874.74	0.00	2,125.26	29
10-500-305	SUPPLIES	1,500.00	1,500.00	0.00	1,846.92	0.00	346.92	123
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

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REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 04	
	TAX ASSESSOR/COLLECTOR	124,811.00	124,811.00	0.00	59,502.78	3,503.53	65,308.22	48
0530 NON DEPARTMENTAL								
10-530-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-210	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-305	SUPPLIES	2,500.00	2,500.00	688.27	732.53	88.00	1,079.20	57
10-530-310	COMMUNICATIONS	25,000.00	25,000.00	1,617.14	9,740.32	0.00	13,642.54	45
10-530-311	SOFTWARE FOR AUDITOR & TREASURER	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	00
10-530-335	FISHER COMMUNITY THINK TANK	9,000.00	9,000.00	1,136.39	4,654.36	0.00	3,209.25	64
10-530-415	MISCELLANEOUS REIMBURSEMENTS	300.00	300.00	0.00	0.00	0.00	300.00	00
10-530-418	MISCELLANEOUS EXPENSE	12,000.00	12,000.00	605.97	5,400.48	840.00	5,993.55	50
10-530-426	COUNTY RESTITUTION EXPENSE	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	00
10-530-427	TAX COLLECTOR REG FEE REFUND	60.00	60.00	0.00	0.00	0.00	60.00	00
10-530-428	JP FINE TRUANCY REIMB - ROBY CISD	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	100.89	0.00	99.11	50
10-530-436	REDISTRICTING CENUS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
10-530-445	PAPER & POSTAGE	10,000.00	10,000.00	0.00	5,816.58	0.00	4,183.42	58
10-530-446	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-447	LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
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	0.00	0.00	0.00	4,500.00	00
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	6,000.00	0.00	0.00	100
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	12,159.50	0.00	12,840.50	49
10-530-472	UNEMPLOYMENT INSURANCE	15,000.00	15,000.00	0.00	152.00	0.00	14,848.00	01
10-530-477	OUTSIDE AUDITOR	28,000.00	28,000.00	0.00	13,650.00	0.00	14,350.00	49
10-530-480	DUES & FEES - COG MATCH	3,000.00	3,000.00	0.00	199.00	0.00	2,801.00	07
10-530-482	LIABILITY INSURANCE	111,000.00	111,000.00	0.00	38,652.00	0.00	72,348.00	35
10-530-485	LEGAL ADS	5,000.00	5,000.00	0.00	591.96	0.00	4,408.04	12
10-530-486	RURAL FIRE DEPT FUEL EXPENSE	10,500.00	10,500.00	252.55	3,702.70	0.00	6,544.75	38
10-530-487	RURAL FIRE EQUIPMENT	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	00
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	0.00	4,071.10	0.00	5,928.90	41
10-530-500	DRUG & ALCOHOL TESTING	2,000.00	2,000.00	0.00	180.00	0.00	1,820.00	09
NON DEPARTMENTAL		351,460.00	351,460.00	4,300.32	112,053.42	928.00	235,106.26	33
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	24,000.00	24,000.00	0.00	12,604.90	0.00	11,395.10	53
10-540-508	GRAND JURY	4,500.00	4,500.00	0.00	2,320.00	0.00	2,180.00	52
10-540-510	PETIT JURY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
10-540-512	J.P. JURY	100.00	100.00	0.00	0.00	0.00	100.00	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: 0010 GENERAL FUND		EFFECTIVE MONTH - 04						
10-540-513	J.P. ATTORNEY COLLECTIONS	1,000.00	1,000.00	947.36	0.00	0.00	52.64	95
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	3,000.00	3,000.00	0.00	300.00	0.00	2,700.00	10
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	33,000.00	33,000.00	1,300.00	650.00	0.00	31,050.00	06
10-540-519	COURT APPOINTED CPS	15,000.00	15,000.00	0.00	1,414.25	0.00	13,585.75	09
10-540-520	INTERPRETOR	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-521	COURT APPOINTED INVESTIGATOR	1,000.00	1,000.00	0.00	393.75	0.00	606.25	39
10-540-522	PSYCHIATRIC EVALUATION	5,500.00	5,500.00	0.00	3,842.00	0.00	1,658.00	70
10-540-523	COUNTY COURT STANDING COUNSEL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	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	500.00	500.00	0.00	0.00	0.00	500.00	00
10-540-528	COURT APPOINTED ATTORNEY CC AT LAW	0.00	0.00	0.00	332.50	0.00	332.50	
COUNTY & DISTRICT COURT		105,780.00	105,780.00	2,247.36	21,857.40	0.00	81,675.24	23
0550 32ND JUDICIAL								
10-550-100	SALARY - DIST COURT ADMIN	9,429.00	9,429.00	0.00	4,714.45	362.65	4,714.55	50
10-550-105	SALARY - DISTRICT JUDGE	3,009.00	3,009.00	0.00	1,448.46	111.42	1,560.54	48
10-550-117	SALARY - COURT REPORTER	15,172.00	15,172.00	0.00	7,586.02	583.54	7,585.98	50
10-550-200	FICA EXPENSE	2,105.00	2,105.00	0.00	1,051.83	80.91	1,053.17	50
10-550-202	TCDRS GROUP TERM LIFE	157.00	157.00	0.00	77.14	6.04	79.86	49
10-550-205	RETIREMENT	2,265.00	2,265.00	0.00	1,131.65	87.05	1,133.35	50
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	626.23	0.00	1,373.77	31
10-550-538	D.J. LEGAL STATEMENT OF FACTS	7,900.00	7,900.00	0.00	1,912.79	0.00	5,987.21	24
10-550-539	INVESTIGATOR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
32ND JUDICIAL		53,633.00	53,633.00	0.00	19,116.69	1,231.61	34,516.31	36
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	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	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	0.00	0.00	7,500.00	00
INDIGENT WELFARE		16,500.00	16,500.00	0.00	0.00	0.00	16,500.00	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: 0010 GENERAL FUND		EFFECTIVE MONTH - 04						
0580 COUNTY SHERIFF								
10-580-100	SALARY - SHERIFF	53,460.00	53,460.00	0.00	26,729.95	2,056.15	26,730.05	50
10-580-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
10-580-108	SALARY - CHIEF DEPUTY	50,343.00	50,343.00	0.00	26,796.00	2,094.96	23,547.00	53
10-580-109	SALARY - PATROL SERGEANT	48,702.00	48,702.00	0.00	23,671.91	842.27	25,030.09	49
10-580-110	SALARY - FULL TIME DEPUTIES	152,000.00	152,000.00	0.00	52,038.69	5,823.62	99,961.31	34
10-580-115	PHONE ALLOWANCE	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	00
10-580-120	SALARY - PART TIME DEPUTIES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-580-145	SALARY - OVERTIME CHIEF DEPUTY	9,501.00	9,501.00	0.00	1,753.92	182.70	7,747.08	18
10-580-146	SALARY - OVERTIME DEPUTIES FT	26,512.00	26,512.00	0.00	11,267.69	441.87	15,244.31	43
10-580-147	SALARY - OVERTIME PATROL SGT	9,190.00	9,190.00	0.00	2,138.08	0.00	7,051.92	23
10-580-160	SALARY - HOLIDAYS CHIEF DEPUTY	4,093.00	4,093.00	0.00	2,484.72	243.60	1,608.28	61
10-580-161	SALARY - HOLIDAYS DEPUTIES FT	11,421.00	11,421.00	0.00	3,329.64	725.12	8,091.36	29
10-580-162	SALARY - HOLIDAYS PATROL SGT	3,959.00	3,959.00	0.00	235.60	0.00	3,723.40	06
10-580-200	FICA EXPENSE	28,763.00	28,763.00	0.00	11,493.89	949.39	17,269.11	40
10-580-202	TCDRS GROUP TERM LIFE	2,200.00	2,200.00	0.00	845.33	70.73	1,354.67	38
10-580-205	RETIREMENT	31,000.00	31,000.00	0.00	12,381.69	1,021.37	18,618.31	40
10-580-210	MEDICAL INSURANCE	66,508.00	66,508.00	0.00	8,233.68	0.00	58,274.32	12
10-580-300	TRAVEL	3,000.00	3,000.00	1,000.00	872.36	0.00	1,127.64	62
10-580-305	SUPPLIES & EQUIPMENT	17,000.00	17,000.00	4,092.48	942.95	0.00	11,964.57	30
10-580-310	COMMUNICATIONS	1,200.00	1,200.00	0.00	1,343.71	0.00	143.71	112
10-580-315	BONDS & NOTARY	285.00	285.00	0.00	100.00	0.00	185.00	35
10-580-608	VEHICLE EXPENSE	20,000.00	20,000.00	1,324.51	10,990.20	0.00	7,685.29	62
10-580-609	NEW VEHICLES	54,881.00	54,881.00	0.00	0.00	0.00	54,881.00	00
10-580-616	VEHICLE GAS	43,000.00	43,000.00	3,045.83	14,627.37	0.00	25,326.80	41
10-580-618	VEHICLE TIRES	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY SHERIFF		643,818.00	643,818.00	9,462.82	212,277.38	14,451.78	422,077.80	34
0585 FC LAW ENFORCEMENT CENTER								
10-585-105	LONGEVITY PAY	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00	00
10-585-110	SALARY - JAIL ADMINISTRATOR	35,360.00	35,360.00	0.00	16,294.50	1,207.00	19,065.50	46
10-585-111	SALARY - LEC COOK	24,038.00	24,038.00	0.00	2,962.50	0.00	21,075.50	12
10-585-112	SALARY - JAIL SERGEANT FT	34,341.00	34,341.00	0.00	16,543.02	1,188.72	17,797.98	48
10-585-113	SALARY - DISPATCH SERGEANT FT	34,341.00	34,341.00	0.00	15,911.51	755.33	18,429.49	46
10-585-115	PHONE ALLOWANCE	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00	00
10-585-142	SALARY - FULL TIME JAILERS	298,404.00	298,404.00	0.00	91,057.26	7,013.60	207,346.74	31
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	6,630.00	6,630.00	0.00	1,160.26	0.00	5,469.74	18
10-585-146	SALARY - OVERTIME JAILER/DISPATCH	67,136.00	67,136.00	0.00	12,726.10	1,195.50	54,409.90	19
10-585-148	SALARY - OVERTIME JAIL SERGEANT	5,794.00	5,794.00	0.00	1,622.40	37.16	4,171.60	28
10-585-149	SALARY - OVERTIME DISPATCH SERGEANT	5,794.00	5,794.00	0.00	842.18	0.00	4,951.82	15
10-585-160	SALARY - HOLIDAY PAY JAIL ADMIN	2,856.00	2,856.00	0.00	1,530.00	153.00	1,326.00	54
10-585-161	SALARY - HOLIDAY PAY FT JAILERS	24,100.00	24,100.00	0.00	10,010.32	1,147.68	14,089.68	42
10-585-162	SALARY - HOLIDAY PAY JAIL SERGEANT	2,774.00	2,774.00	0.00	1,849.12	132.08	924.88	67
10-585-163	SALARY - HOLIDAY PAY DISPATCH SERG	2,774.00	2,774.00	0.00	1,832.61	132.08	941.39	66
10-585-200	FICA EXPENSE	41,861.00	41,861.00	0.00	13,240.79	991.60	28,620.21	32
10-585-202	TCDRS GROUP TERM LIFE	3,802.00	3,802.00	0.00	976.33	73.89	2,825.67	26
10-585-205	RETIREMENT	45,035.00	45,035.00	0.00	14,295.80	1,066.78	30,739.20	32
10-585-210	MEDICAL INSURANCE	133,016.00	133,016.00	0.00	31,695.69	0.00	101,320.31	24
10-585-300	TRAVEL	6,000.00	6,000.00	2,424.50	185.30	0.00	3,760.80	37
10-585-305	SUPPLIES	8,700.00	8,700.00	3,347.47	4,669.28	0.00	683.25	92
10-585-310	COMMUNICATIONS	20,000.00	20,000.00	0.00	11,105.04	596.00	8,894.96	56

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED		
		BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT	
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 04		
10-585-313	INSPECTIONS & MAINTENCE	7,000.00	7,000.00	0.00	7,011.50	0.00	11.50-	100	
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	30,000.00	30,000.00	0.00	15,665.00	375.00	14,335.00	52	
10-585-325	CERT TRAINING FOR JAIL STAFF	2,300.00	2,300.00	302.00	1,524.59	0.00	473.41	79	
10-585-380	UTILITIES FOR LAW CENTER	60,000.00	60,000.00	1,756.09	18,978.33	0.00	39,265.58	35	
10-585-385	LAW CENTER REPAIRS	23,894.00	23,894.00	1,000.00	22,894.00	0.00	0.00	100	
10-585-604	NEW HIRE PSYCHIATRIC TESTING	4,200.00	4,200.00	554.20	2,708.40	0.00	937.40	78	
10-585-605	OUT OF COUNTY HOUSING	10,000.00	10,000.00	0.00	19,720.00	0.00	9,720.00-	197	
10-585-612	INMATE EXPENSE	35,000.00	35,000.00	196.98	2,240.07	0.00	32,562.95	07	
10-585-614	INMATE MEDICAL	30,000.00	30,000.00	0.00	907.47	0.00	29,092.53	03	
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		1,030,450.00	1,030,450.00	9,581.24	341,788.77	16,065.42	679,079.99	34	
0590 EXTENSION AGENT									
10-590-100	SALARY - CEA-AG	17,888.00	17,888.00	0.00	8,944.00	688.00	8,944.00	50	
10-590-109	SALARY - TRAVEL STIPEND	6,000.00	6,000.00	0.00	5,000.06	384.62	999.94	83	
10-590-110	SALARY - ADMINISTRATIVE ASSISTANT	10,500.00	10,500.00	0.00	4,307.50	305.00	6,192.50	41	
10-590-200	FICA EXPENSE	2,631.00	2,631.00	0.00	1,375.82	105.38	1,255.18	52	
10-590-202	TCDRS GROUP TERM LIFE	200.00	200.00	0.00	24.17	1.74	175.83	12	
10-590-205	RETIREMENT	2,838.00	2,838.00	0.00	354.52	25.10	2,483.48	12	
10-590-305	SUPPLIES	2,750.00	2,750.00	0.00	153.00	0.00	2,597.00	06	
10-590-642	STOCK SHOW EXPENSE	8,000.00	10,000.00	1,968.66	3,354.65	0.00	4,676.69	53	
EXTENSION AGENT		50,807.00	52,807.00	1,968.66	23,513.72	1,509.84	27,324.62	48	
0600 APPRAISAL DISTRICT									
10-600-644	APPRAISAL DISTRICT FEES	150,000.00	150,000.00	0.00	74,000.12	0.00	75,999.88	49	
10-600-645	APPRAISAL DISTRICT TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00		
APPRAISAL DISTRICT		150,000.00	150,000.00	0.00	74,000.12	0.00	75,999.88	49	
0610 COUNTY COURT AT LAW									
10-610-654	COUNTY COURT AT LAW JUDGE EXPENSE	11,000.00	11,000.00	0.00	8,163.78	0.00	2,836.22	74	
COUNTY COURT AT LAW		11,000.00	11,000.00	0.00	8,163.78	0.00	2,836.22	74	
GENERAL FUND									
INCOME TOTALS		4,193,159.00	4,193,159.00	600.00	4,804,122.97	3,054.69	611,563.97+	115	
EXPENSE TOTALS		3,659,302.00	3,661,302.00	38,086.76	1,380,779.26	66,450.82	2,242,435.98	39	



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 - 04	
0100 PRECINCT 1 CASH ACCOUNTS								
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11-100-100	CFC: ROAD & BRIDGE PRECINCT 1				110,752.42-	386.92	57,827.06-	
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	3,174.65	
11-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	720.26-	
11-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
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	PRECINCT 1 CASH ACCOUNTS				110,752.42-	386.92	55,372.67-	
0311 REVENUE ACCOUNTS								
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11-311-100	ADVALOREM TAXES	170,000.00	170,000.00		0.00	0.00	170,000.00	00
11-311-105	ROAD & BRIDGE	29,235.00	29,235.00		28,707.87	0.00	527.13	98
11-311-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		25,994.23	0.00	22,005.77	54
11-311-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		13,600.44	6,551.33	399.56	97
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		3,900.00	0.00	3,900.00+	
11-311-155	RESERVE FUNDS	27,992.63	27,992.63		0.00	0.00	27,992.63	00
11-311-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
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		3,485.81	0.00	3,485.81+	
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		2,412.50	0.00	2,587.50	48
-----								
	REVENUE ACCOUNTS	317,587.63	317,587.63	0.00	78,100.85	6,551.33	239,486.78	25
0611 EXPENSE ACCOUNTS								
=====								
11-611-100	SALARY - COMMISSIONER PCT 1	30,225.00	30,225.00	0.00	15,112.50	1,162.50	15,112.50	50
11-611-105	LONGEVITY PAY	3,450.00	3,450.00	0.00	0.00	0.00	3,450.00	00
11-611-109	SALARY - TRAVEL STIPEND	10,000.00	10,000.00	0.00	5,000.06	384.62	4,999.94	50
11-611-110	SALARY - ROAD FOREMAN	41,039.00	41,039.00	0.00	20,667.18	1,578.40	20,371.82	50
11-611-112	SALARY - ROAD HAND	34,445.00	34,445.00	0.00	13,744.80	1,324.80	20,700.20	40
11-611-115	PHONE ALLOWANCE	720.00	720.00	0.00	332.16	27.68	387.84	46
11-611-120	SALARY - OVERTIME & PART TIME	21,000.00	21,000.00	0.00	11,279.84	0.00	9,720.16	54
11-611-200	FICA EXPENSE	10,850.00	10,850.00	0.00	5,033.85	342.57	5,816.15	46
11-611-202	TCDRS GROUP TERM LIFE	810.00	810.00	0.00	365.67	25.53	444.33	45
11-611-205	RETIREMENT	11,680.00	11,680.00	0.00	5,371.02	368.54	6,308.98	46
11-611-210	MEDICAL INSURANCE	33,250.00	33,250.00	0.00	15,094.50	0.00	18,155.50	45
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	0.00	4,141.26	0.00	4,458.74	48
11-611-310	COMMUNICATIONS	3,000.00	3,000.00	169.95	1,077.69	0.00	1,752.36	42
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	2,082.91	23,066.43	0.00	4,850.66	84
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	4,500.00	4,500.00	0.00	1,607.59	58.19	2,892.41	36
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	22,608.15	0.00	751.85	97
11-611-624	DEBT SERVICE - EQUIPMENT INTEREST	0.00	0.00	0.00	745.04	0.00	745.04-	

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 - 04		
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	171.67	28,852.60	0.00	5,975.73	83
11-611-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	6,800.00	0.00	5,200.00	57
11-611-725	TIRES & TUBES	8,000.00	8,000.00	3,917.42	2,116.08	0.00	1,966.50	75
11-611-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
11-611-748	RESERVE FUNDS	27,992.63	27,992.63	0.00	6,004.29	0.00	21,988.34	21
EXPENSE ACCOUNTS		353,121.63	353,121.63	6,341.95	189,020.71	5,272.83	157,758.97	55
ROAD & BRIDGE PRECINCT 1								
INCOME TOTALS		317,587.63	317,587.63		78,100.85	6,551.33	239,486.78	25
EXPENSE TOTALS		353,121.63	353,121.63	6,341.95	189,020.71	5,272.83	157,758.97	55



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 - 04	
12-612-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	15,774.83	20,284.62	0.00	1,059.45	103
12-612-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	3,042.21	7,049.00	0.00	1,908.79	84
12-612-725	TIRES & TUBES	8,000.00	8,000.00	0.00	5,946.21	0.00	2,053.79	74
12-612-740	FEMA RESERVE	4,581.86	4,581.86	0.00	0.00	0.00	4,581.86	00
12-612-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-748	RESERVE FUNDS	35,868.60	35,868.60	0.00	8,865.64	0.00	27,002.96	25
EXPENSE ACCOUNTS		396,156.46	396,156.46	23,268.38	211,312.01	5,416.25	161,576.07	59
ROAD & BRIDGE PRECINCT 2								
INCOME TOTALS		365,139.46	365,139.46		70,715.05	6,551.34	294,424.41	19
EXPENSE TOTALS		396,156.46	396,156.46	23,268.38	211,312.01	5,416.25	161,576.07	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 - 04	
13-613-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	3,089.47	16,781.74	0.00	15,128.79	57
13-613-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	7,722.00	0.00	4,278.00	64
13-613-725	TIRES & TUBES	8,000.00	8,000.00	0.00	4,710.58	0.00	3,289.42	59
13-613-745	PIPELINE REVENUE EXPENSE	20,268.00	20,268.00	0.00	0.00	0.00	20,268.00	00
13-613-748	RESERVE FUNDS	49,282.75	49,282.75	0.00	0.00	0.00	49,282.75	00
EXPENSE ACCOUNTS		426,671.75	426,671.75	4,361.96	188,730.82	6,092.67	233,578.97	45
ROAD & BRIDGE PRECINCT 3								
INCOME TOTALS		390,269.75	390,269.75		70,715.04	6,551.34	319,554.71	18
EXPENSE TOTALS		426,671.75	426,671.75	4,361.96	188,730.82	6,092.67	233,578.97	45



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 - 04	
14-614-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	0.00	23,135.78	0.00	11,864.22	66
14-614-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	3,917.00	0.00	8,083.00	33
14-614-725	TIRES & TUBES	8,000.00	8,000.00	0.00	2,579.37	0.00	5,420.63	32
14-614-740	FEMA RESERVE	21,193.29	21,193.29	0.00	5,750.00	0.00	15,443.29	27
14-614-745	PIPELINE REVENUE EXPENSE	10,716.75	10,716.75	0.00	0.00	0.00	10,716.75	00
14-614-748	RESERVE FUNDS	47,332.00	47,332.00	0.00	10,423.96	0.00	36,908.04	22
EXPENSE ACCOUNTS		380,591.04	380,591.04	2,785.64	147,001.20	4,881.64	230,804.20	39
ROAD & BRIDGE PRECINCT 4								
INCOME TOTALS		345,477.04	345,477.04		81,375.62	6,551.34	264,101.42	24
EXPENSE TOTALS		380,591.04	380,591.04	2,785.64	147,001.20	4,881.64	230,804.20	39



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 - 04	
0100 JAIL BOND I&S CASH								
=====								
20-100-190	I&S ACCOUNT JAIL BOND				62,785.65	0.00	479,816.27	
20-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	26,754.44	
20-100-285	ALLOWANCE-UNCOLLETABLE TAXES				0.00	0.00	6,070.01	
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				62,785.65	0.00	500,500.70	
0315 JAIL BOND I&S REVENUE								
=====								
20-315-100	JAIL BOND I&S TAXES	463,607.00	463,607.00		586,717.50	0.00	123,110.50	127
20-315-180	JAIL BOND I&S TAXES INTEREST	4,000.00	4,000.00		13,579.55	0.00	9,579.55	339
-----								
	JAIL BOND I&S REVENUE	467,607.00	467,607.00	0.00	600,297.05	0.00	132,690.05	128
0615 JAIL BOND I&S EXPENSE								
=====								
20-615-622	JAIL BOND PAYMENT PRINCIPAL	340,000.00	340,000.00	0.00	340,000.00	0.00	0.00	100
20-615-624	JAIL BOND PAYMENT INTEREST	123,219.00	123,219.00	0.00	63,734.38	0.00	59,484.62	52
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	463,619.00	463,619.00	0.00	403,909.38	0.00	59,709.62	87
JAIL BOND I&S FUND								
	INCOME TOTALS	467,607.00	467,607.00		600,297.05	0.00	132,690.05	128
	EXPENSE TOTALS	463,619.00	463,619.00	0.00	403,909.38	0.00	59,709.62	87

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 - 04	
0100 LATERAL ROAD PCT1 CASH ACCT								
=====								
21-100-100	CFC: LATERAL ROAD PRECINCT 1				3,778.94	0.00	5,647.47	
-----								
	LATERAL ROAD PCT1 CASH ACCT				3,778.94	0.00	5,647.47	
0321 LATERAL ROAD PCT1 REVENUE								
=====								
21-321-190	LATERAL STATE ROAD FUND PCT1	5,000.00	5,000.00		4,879.46	0.00	120.54	98
-----								
	LATERAL ROAD PCT1 REVENUE	5,000.00	5,000.00	0.00	4,879.46	0.00	120.54	98
0621 LATERAL ROAD PCT1 EXPENSE								
=====								
21-621-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	1,100.52	0.00	1,399.48	44
21-621-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
-----								
	LATERAL ROAD PCT1 EXPENSE	5,000.00	5,000.00	0.00	1,100.52	0.00	3,899.48	22
LATERAL ROAD PRECINCT 1								
	INCOME TOTALS	5,000.00	5,000.00		4,879.46	0.00	120.54	98
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	1,100.52	0.00	3,899.48	22

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 - 04	
0100 LATERAL ROAD PCT2 CASH ACCT								
=====								
22-100-100	CFC: LATERAL ROAD PRECINCT 2				2,379.46	0.00	4,164.32	
-----								
	LATERAL ROAD PCT2 CASH ACCT				2,379.46	0.00	4,164.32	
0322 LATERAL ROAD PCT2 REVENUE								
=====								
22-322-190	LATERAL STATE ROAD FUND PCT2	5,000.00	5,000.00		4,879.46	0.00	120.54	98
-----								
	LATERAL ROAD PCT2 REVENUE	5,000.00	5,000.00	0.00	4,879.46	0.00	120.54	98
0622 LATERAL ROAD PCT2 EXPENSE								
=====								
22-622-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
22-622-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
-----								
	LATERAL ROAD PCT2 EXPENSE	5,000.00	5,000.00	0.00	2,500.00	0.00	2,500.00	50
LATERAL ROAD PRECINCT 2								
	INCOME TOTALS	5,000.00	5,000.00		4,879.46	0.00	120.54	98
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	2,500.00	0.00	2,500.00	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: 0023 LATERAL ROAD PRECINCT 3							EFFECTIVE MONTH - 04	
0100 LATERAL ROAD PCT3 CASH ACCT								
=====								
23-100-100	CFC: LATERAL ROAD PRECINCT 3				4,879.47	0.00	4,764.02	
-----								
	LATERAL ROAD PCT3 CASH ACCT				4,879.47	0.00	4,764.02	
0323 LATERAL ROAD PCT3 REVENUE								
=====								
23-323-190	LATERAL STATE ROAD FUND PCT3	5,000.00	5,000.00		4,879.47	0.00	120.53	98
-----								
	LATERAL ROAD PCT3 REVENUE	5,000.00	5,000.00	0.00	4,879.47	0.00	120.53	98
0623 LATERAL ROAD PCT3 EXPENSE								
=====								
23-623-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
23-623-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
-----								
	LATERAL ROAD PCT3 EXPENSE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
LATERAL ROAD PRECINCT 3								
	INCOME TOTALS	5,000.00	5,000.00		4,879.47	0.00	120.53	98
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	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: 0024 LATERAL ROAD PRECINCT 4							EFFECTIVE MONTH - 04	
0100 LATERAL ROAD PCT4 CASH ACCT								
=====								
24-100-100	CFC: LATERAL ROAD PRECINCT 4				2,266.90	0.00	8,436.58	
-----								
	LATERAL ROAD PCT4 CASH ACCT				2,266.90	0.00	8,436.58	
0324 LATERAL ROAD PCT4 REVENUE								
=====								
24-324-190	LATERAL STATE ROAD FUND PCT4	5,000.00	5,000.00		4,879.46	0.00	120.54	98
-----								
	LATERAL ROAD PCT4 REVENUE	5,000.00	5,000.00	0.00	4,879.46	0.00	120.54	98
0624 LATERAL ROAD PCT4 EXPENSE								
=====								
24-624-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	2,612.56	0.00	112.56	105
24-624-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
-----								
	LATERAL ROAD PCT4 EXPENSE	5,000.00	5,000.00	0.00	2,612.56	0.00	2,387.44	52
LATERAL ROAD PRECINCT 4								
	INCOME TOTALS	5,000.00	5,000.00		4,879.46	0.00	120.54	98
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	2,612.56	0.00	2,387.44	52

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 - 04	
0100 IT YEARLY SERVICES CASH								
=====								
26-100-100	IT YEARLY SERVICES CASH ACCOUNT				84,511.37-	828.00-	597,886.39-	
-----								
	IT YEARLY SERVICES CASH				84,511.37-	828.00-	597,886.39-	
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								
=====								
26-660-598	LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-599	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-600	COPIERS & PRINTERS	27,000.00	27,000.00	0.00	24,240.72	78.00	2,759.28	90
26-660-601	BACKUP & DISASTER	18,000.00	18,000.00	1,815.00	10,890.00	0.00	5,295.00	71
26-660-602	CORE FIREWALL	4,176.00	4,176.00	348.00	2,088.00	0.00	1,740.00	58
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	3,600.00	0.00	3,000.00	58
26-660-605	LEC SECURITY SOFTWARE	11,000.00	11,000.00	1,081.20	6,487.20	0.00	3,431.60	69
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	658.00	3,934.00	0.00	3,808.00	55
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	425.00	2,375.00	0.00	1,700.00	62
26-660-610	ADOBE PDF SOFTWARE	2,106.00	2,106.00	0.00	1,755.60	0.00	350.40	83
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	7,619.64	750.00	7,220.36	52
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	0.00	771.21	0.00	2,728.79	22
26-660-618	SUPPORT FOR IT SYSTEMS	30,000.00	30,000.00	3,200.00	19,200.00	0.00	7,600.00	75
-----								
	IT YEARLY SERVICES EXPENSE	134,112.00	134,112.00	8,287.20	84,511.37	828.00	41,313.43	69
IT YEARLY SERVICES								
	INCOME TOTALS	0.00	0.00		0.00	0.00	0.00	
	EXPENSE TOTALS	134,112.00	134,112.00	8,287.20	84,511.37	828.00	41,313.43	69



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 - 04	
0100 COUNTY COURT REPORTER CASH								
=====								
29-100-100	COUNTY COURT REPORTER CASH				778.00	0.00	3,501.33	
29-100-230	DISTRICT CLERK CC				25.00	0.00	50.00	
29-100-231	COUNTY CLERK CC				24.80-	0.00	50.20	
					778.20	0.00	3,601.53	
0200 COUNTY COURT REPORTER LIABILITY								
=====								
29-200-999	FUND BALANCE ACCOUNT	0.00	0.00	0.00	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	1,000.00	1,000.00		778.20	0.00	221.80	78
					778.20	0.00	221.80	78
0690 COUNTY COURT REPORTER EXPENSE								
=====								
29-690-395	COUNTY COURT REPORTER EXPENSE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
					0.00	0.00	1,000.00	00
COUNTY COURT REPORTER FUND								
INCOME TOTALS		1,000.00	1,000.00		778.20	0.00	221.80	78
EXPENSE TOTALS		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	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: 0030 COURT RECORDS PRESERVATION FUND							EFFECTIVE MONTH - 04	
0100 COURT RECORDS PRESERVATION CASH								
=====								
30-100-100	CFC: COURT RECORDS PRES CASH				40.00	0.00	6,602.67	
30-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
30-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
-----								
	COURT RECORDS PRESERVATION CASH				40.00	0.00	6,602.67	
0330 COURT RECORDS PRESERV REVENUE								
=====								
30-330-730	C&D RECORDS PRESERVATION FEES	90.00	90.00		40.00	0.00	50.00	44
-----								
	COURT RECORDS PRESERV REVENUE	90.00	90.00	0.00	40.00	0.00	50.00	44
0730 COURT RECORDS PRESERV EXPENSE								
=====								
30-730-730	COURT RECORDS PRESERV EXPENSE	90.00	90.00	0.00	0.00	0.00	90.00	00
-----								
	COURT RECORDS PRESERV EXPENSE	90.00	90.00	0.00	0.00	0.00	90.00	00
COURT RECORDS PRESERVATION FUND								
	INCOME TOTALS	90.00	90.00		40.00	0.00	50.00	44
	EXPENSE TOTALS	90.00	90.00	0.00	0.00	0.00	90.00	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 - 04	
0100 COUNTY JURY FUND CASH								
=====								
31-100-100	COUNTY JURY FUND CASH				314.75	0.00	1,401.10	
31-100-230	DISTRICT CLERK CC				10.00	0.00	20.00	
31-100-231	COUNTY CLERK CC				9.93-	0.00	20.07	
					-----	-----	-----	-----
COUNTY JURY FUND CASH					314.82	0.00	1,441.17	
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	200.00	200.00		161.07	0.00	38.93	81
31-380-385	DISTRICT CLERK JURY FEES	200.00	200.00		153.75	0.00	46.25	77
					-----	-----	-----	-----
COUNTY JURY REVENUE ACCOUNTS		400.00	400.00	0.00	314.82	0.00	85.18	79
0680 COUNTY JURY EXPENSE ACCOUNTS								
=====								
31-680-680	COUNTY JURY EXPENSE	400.00	400.00	0.00	0.00	0.00	400.00	00
					-----	-----	-----	-----
COUNTY JURY EXPENSE ACCOUNTS		400.00	400.00	0.00	0.00	0.00	400.00	00
COUNTY JURY FUND								
INCOME TOTALS		400.00	400.00		314.82	0.00	85.18	79
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: 0033 C&D COURT TECHNOLOGY FUND						EFFECTIVE MONTH - 04		
0100 C&D COURT TECHNOLOGY CASH ACCT								
=====								
33-100-100	CFC: C&D COURT TECHNOLOGY FUND				19.68	0.00	848.70	
33-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
33-100-231	COUNTY CLERK CC ACCOUNT				0.27	0.00	0.27	
					19.95	0.00	848.97	
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	51.00	51.00		19.95	0.00	31.05	39
					19.95	0.00	31.05	39
0733 C&D COURT TECHNOLOGY EXPENSE								
=====								
33-733-733	C&D COURT TECH EXPENSES	51.00	51.00	0.00	0.00	0.00	51.00	00
					0.00	0.00	51.00	00
C&D COURT TECHNOLOGY FUND								
INCOME TOTALS		51.00	51.00		19.95	0.00	31.05	39
EXPENSE TOTALS		51.00	51.00	0.00	0.00	0.00	51.00	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 - 04						
	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	0.00
35-604-114	SALARY - TIF GRANT FULL TIME-PCT#4	0.00	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	0.00
35-604-202	TIF GRANT TDCRS EXPENSE	0.00	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	0.00
35-604-210	TIF GRANT MEDICAL INS EXPENSE	0.00	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	135,650.63	111,574.91		0.00	0.00	111,574.91	00
	EXPENSE TOTALS	135,650.63	134,078.60	0.00	7,846.01	0.00	126,232.59	06

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 - 04	
0100 DIST COURT RECORDS TECH CASH								
=====								
36-100-100	CFC: DIST COURT RECORDS TECH FUND				30.00	0.00	5,701.71	
36-100-230	DISTRICT CLERK CC ACCOUNT				20.00	20.00	20.00	
					50.00	20.00	5,721.71	
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	70.00	70.00		50.00	20.00	20.00	71
					50.00	20.00	20.00	71
0736 DIST COURT RECORDS TECH EXPENSE								
=====								
36-736-736	DIST COURT REC TECH EXPENSES	70.00	70.00	0.00	0.00	0.00	70.00	00
					0.00	0.00	70.00	00
DISTRICT COURT RECORDS TECH FUND								
INCOME TOTALS		70.00	70.00		50.00	20.00	20.00	71
EXPENSE TOTALS		70.00	70.00	0.00	0.00	0.00	70.00	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 - 04	
0100 COMMISSARY PROFIT CASH ACCT								
=====								
39-100-170	COMMISSARY CHECKING				140.27	0.00	3,114.33	
-----								
	COMMISSARY PROFIT CASH ACCT				140.27	0.00	3,114.33	
0300 COMMISSARY PROFIT REVENUE								
=====								
39-300-110	COMMISSARY PROFIT ACCOUNT	1,000.00	1,000.00		61.12	0.00	938.88	06
39-300-120	COMMISSARY PROFIT INTEREST EARNED	20.00	20.00		79.15	0.00	59.15+	396
-----								
	COMMISSARY PROFIT REVENUE	1,020.00	1,020.00	0.00	140.27	0.00	879.73	14
0400 COMMISSARY PROFIT EXPENSE								
=====								
39-400-110	COMMISSARY PROFIT EXPENSE	1,020.00	1,020.00	0.00	0.00	0.00	1,020.00	00
-----								
	COMMISSARY PROFIT EXPENSE	1,020.00	1,020.00	0.00	0.00	0.00	1,020.00	00
COMMISSARY PROFIT ACCOUNT								
	INCOME TOTALS	1,020.00	1,020.00		140.27	0.00	879.73	14
	EXPENSE TOTALS	1,020.00	1,020.00	0.00	0.00	0.00	1,020.00	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: 0040 ELECTION SERVICE CONTRACT FUND							EFFECTIVE MONTH - 04	
0100 ELECTION SERVICE CASH ACCOUNT								
=====								
40-100-100	CFC: ELECTION SERVICES CONT FUND				592.57-	0.00	2,162.39	
-----								
	ELECTION SERVICE CASH ACCOUNT				592.57-	0.00	2,162.39	
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	2,733.00	2,733.00		0.00	0.00	2,733.00	00
-----								
	ELECTION SERVICE REVENUE	2,733.00	2,733.00	0.00	0.00	0.00	2,733.00	00
0740 ELECTION SERVICE EXPENSE								
=====								
40-740-740	ELECTION SERVICE EXPENSES	2,733.00	2,733.00	0.00	592.57	0.00	2,140.43	22
-----								
	ELECTION SERVICE EXPENSE	2,733.00	2,733.00	0.00	592.57	0.00	2,140.43	22
ELECTION SERVICE CONTRACT FUND								
	INCOME TOTALS	2,733.00	2,733.00		0.00	0.00	2,733.00	00
	EXPENSE TOTALS	2,733.00	2,733.00	0.00	592.57	0.00	2,140.43	22

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 - 04	
0100 ELECTIONS DEPT CASH								
=====								
42-100-100	ELECTIONS CASH ACCOUNT				53,089.93-	1,818.50-	198,005.98-	
-----								
	ELECTIONS DEPT CASH				53,089.93-	1,818.50-	198,005.98-	
0342 ELECTIONS DEPT REVENUE								
=====								
42-342-342	FEES FOR HOLDING ELECTIONS	7,300.00	7,300.00		1,623.23	0.00	5,676.77	22
-----								
	ELECTIONS DEPT REVENUE	7,300.00	7,300.00	0.00	1,623.23	0.00	5,676.77	22
0720 ELECTIONS DEPT EXPENSE								
=====								
42-720-110	ELECTION CLERK	32,032.00	32,032.00	0.00	16,491.48	1,232.00	15,540.52	51
42-720-111	EV EXTENDED HOURS	0.00	0.00	0.00	2,171.41	0.00	2,171.41-	
42-720-120	ELECTION CLERK OVERTIME	0.00	0.00	0.00	1,563.10	0.00	1,563.10-	
42-720-200	FICA EXPENSE	2,452.00	2,452.00	0.00	1,452.68	94.24	999.32	59
42-720-202	TCDRS GROUP TERM LIFE	185.00	185.00	0.00	106.42	7.02	78.58	58
42-720-205	RETIRMMENT EXPENSE	2,637.00	2,637.00	0.00	1,562.85	101.39	1,074.15	59
42-720-210	MEDICAL INSURANCE PAYABLE	11,085.00	11,085.00	0.00	6,173.55	0.00	4,911.45	56
42-720-305	SUPPLIES & BALLOTS	2,500.00	2,500.00	450.00	6,241.37	0.00	4,191.37-	268
42-720-330	PROGRAMMING	8,000.00	8,000.00	0.00	7,225.04	0.00	774.96	90
42-720-345	CONTRACTS	14,000.00	14,000.00	0.00	2,767.50	0.00	11,232.50	20
42-720-435	JUDGES & CLERKS	20,000.00	20,000.00	0.00	9,783.63	0.00	10,216.37	49
-----								
	ELECTIONS DEPT EXPENSE	92,891.00	92,891.00	450.00	55,539.03	1,434.65	36,901.97	60
ELECTIONS DEPT FUND								
	INCOME TOTALS	7,300.00	7,300.00		1,623.23	0.00	5,676.77	22
	EXPENSE TOTALS	92,891.00	92,891.00	450.00	55,539.03	1,434.65	36,901.97	60

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 - 04	
0100 COURT FACILITY CASH FUND								
=====								
44-100-100	COURT FACILITY CASH ACCOUNT				620.00	0.00	2,700.00	
44-100-230	DISTRICT CLERK CC ACCOUNT				20.00	0.00	40.00	
44-100-231	COUNTY CLERK CC ACCOUNT				20.00	0.00	40.00	
44-100-232	JP CC ACCOUNT				0.00	0.00	0.00	
-----								
	COURT FACILITY CASH FUND				620.00	0.00	2,780.00	
0344 COURT FACILITY REVENUE ACCOUNTS								
=====								
44-344-744	COURT FACILITY INCOME	1,060.00	1,060.00		620.00	0.00	440.00	58
-----								
	COURT FACILITY REVENUE ACCOUNTS	1,060.00	1,060.00	0.00	620.00	0.00	440.00	58
0744 EXPENSE ACCOUNTS								
=====								
44-744-749	COURT FACILITY FEE	1,060.00	1,060.00	0.00	0.00	0.00	1,060.00	00
-----								
	EXPENSE ACCOUNTS	1,060.00	1,060.00	0.00	0.00	0.00	1,060.00	00
COURT FACILITY FEE FUND								
	INCOME TOTALS	1,060.00	1,060.00		620.00	0.00	440.00	58
	EXPENSE TOTALS	1,060.00	1,060.00	0.00	0.00	0.00	1,060.00	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 - 04	
0100 LANGUAGE ACCESS CASH								
=====								
45-100-100	LANGUAGE ACCESS CASH FUND				153.00	6.00	648.91	
45-100-230	DISTRICT CLERK CC ACCOUNT				3.00	0.00	6.00	
45-100-231	COUNTY CLERK CC ACCOUNT				3.00-	0.00	6.00	
45-100-232	JP CC ACCOUNT				0.00	0.00	0.00	
-----								
	LANGUAGE ACCESS CASH				153.00	6.00	660.91	
0345 LANGUAGE ACCESS REVENUE								
=====								
45-345-745	LANGUAGE ACCESS FEE REVENUE	259.00	259.00		153.00	6.00	106.00	59
-----								
	LANGUAGE ACCESS REVENUE	259.00	259.00	0.00	153.00	6.00	106.00	59
0745 LANGUAGE ACCESS EXPENSE								
=====								
45-745-750	LANGUAGE ACCESS FUND EXPENSE	259.00	259.00	0.00	0.00	0.00	259.00	00
-----								
	LANGUAGE ACCESS EXPENSE	259.00	259.00	0.00	0.00	0.00	259.00	00
LANGUAGE ACCESS FUND								
	INCOME TOTALS	259.00	259.00		153.00	6.00	106.00	59
	EXPENSE TOTALS	259.00	259.00	0.00	0.00	0.00	259.00	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 - 04	
0100 COUNTY DISPUTE RESOLUTION CASH								
=====								
46-100-100	COUNTY DISPUTE RESOLUTION FUND				565.00	10.00	2,538.99	
46-100-230	DISTRICK CLERK CC ACCOUNT				15.00	0.00	30.00	
46-100-231	COUNTY CLERK CC ACCOUNT				15.00	0.00	30.00	
46-100-232	JP CC ACCOUNT				0.00	0.00	0.00	
-----								
	COUNTY DISPUTE RESOLUTION CASH				565.00	10.00	2,598.99	
0346 COUNTY DISPUTE RESOLUTION REVENUE								
=====								
46-346-746	COUNTY DISPUTE FEE	962.00	962.00		565.00	10.00	397.00	59
-----								
	COUNTY DISPUTE RESOLUTION REVENUE	962.00	962.00	0.00	565.00	10.00	397.00	59
0746 COUNTY DISPUTE RESOLUTION EXPENSE								
=====								
46-746-756	COUNTY DISPUTE EXPENSE	962.00	962.00	0.00	0.00	0.00	962.00	00
-----								
	COUNTY DISPUTE RESOLUTION EXPENSE	962.00	962.00	0.00	0.00	0.00	962.00	00
COUNTY DISPUTE RESOLUTION FUND								
	INCOME TOTALS	962.00	962.00		565.00	10.00	397.00	59
	EXPENSE TOTALS	962.00	962.00	0.00	0.00	0.00	962.00	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 - 04	
0100 COURT INITIATED GUARDIAN CASH AC								
=====								
48-100-100	COURT INITIATED GUARDIAN CASH				540.00	0.00	5,860.00	
48-100-230	DISRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
48-100-231	COUNTY CLERK CC ACCOUNT				30.00	0.00	160.00	
48-100-232	JP CC ACCOUNT				0.00	0.00	0.00	
-----								
	COURT INITIATED GUARDIAN CASH AC				510.00	0.00	6,020.00	
0348 COURT INITIATED GUARDIAN REVENUE								
=====								
48-348-348	COURT-INITIATED GUARDIANSHIP FEE	520.00	520.00		510.00	0.00	10.00	98
-----								
	COURT INITIATED GUARDIAN REVENUE	520.00	520.00	0.00	510.00	0.00	10.00	98
0748 COURT INITIATED GUARDIAN EXPENSE								
=====								
48-748-758	COURT INTITIATED GUARDIAN EXPENSE	520.00	520.00	0.00	0.00	0.00	520.00	00
-----								
	COURT INITIATED GUARDIAN EXPENSE	520.00	520.00	0.00	0.00	0.00	520.00	00
COURT INITIATED GUARDIANSHIP								
	INCOME TOTALS	520.00	520.00		510.00	0.00	10.00	98
	EXPENSE TOTALS	520.00	520.00	0.00	0.00	0.00	520.00	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 - 04	
0100 COUNTY CLERK ARCHIVES CASH								
=====								
50-100-100	CFC: COUNTY CLERK ARCHIVES FUND				4,188.45	1,030.30-	148,633.94	
50-100-231	COUNTY CLERK CC ACCOUNT				10.00-	10.00	50.00	
					4,178.45	1,020.30-	148,683.94	
0350 COUNTY CLERK ARCHIVES REVENUE								
=====								
50-350-180	INTEREST EARNED	1,420.00	1,420.00		4,359.64	0.00	2,939.64+	307
50-350-750	COUNTY CLERK ARCHIVE FEES	31,000.00	31,000.00		10,640.00	150.00	20,360.00	34
					14,999.64	150.00	17,420.36	46
0750 COUNTY CLERK ARCHIVES EXPENSE								
=====								
50-750-110	COUNTY CLERK ADMIN ASSISTANT	14,700.00	14,700.00	0.00	4,856.25	862.50	9,843.75	33
50-750-200	FICA EXPENSE	1,120.00	1,120.00	0.00	371.53	65.99	748.47	33
50-750-202	TCDRS GROUP TERM LIFE	100.00	100.00	0.00	27.69	4.92	72.31	28
50-750-205	RETIREMENT EXPENSE	1,210.00	1,210.00	0.00	399.67	70.98	810.33	33
50-750-750	COUNTY CLERK ARCHIVE EXPENSES	10,000.00	10,000.00	6,000.00	5,302.33	0.00	1,302.33-	113
					10,957.47	1,004.39	10,172.53	63
COUNTY CLERK ARCHIVES FUND								
INCOME TOTALS		32,420.00	32,420.00		14,999.64	150.00	17,420.36	46
EXPENSE TOTALS		27,130.00	27,130.00	6,000.00	10,957.47	1,004.39	10,172.53	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: 0053 JUDICIAL TRAINING FUND							EFFECTIVE MONTH - 04	
0100 JUDICIAL TRAINING CASH								
=====								
53-100-100	JUDICIAL TRAINING FUND				85.00	0.00	1,441.01	
53-100-231	COUNTY CLERK CC ACCOUNT				5.00-	0.00	10.00	
JUDICIAL TRAINING CASH					80.00	0.00	1,451.01	
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	90.00	90.00		80.00	0.00	10.00	89
JUDICIAL TRAINING REVENUE		90.00	90.00	0.00	80.00	0.00	10.00	89
0753 JUDICIAL TRAINING EXPENSE								
=====								
53-753-753	JUDICIAL TRAINING EXPENSES	90.00	90.00	0.00	0.00	0.00	90.00	00
JUDICIAL TRAINING EXPENSE		90.00	90.00	0.00	0.00	0.00	90.00	00
JUDICIAL TRAINING FUND								
INCOME TOTALS		90.00	90.00		80.00	0.00	10.00	89
EXPENSE TOTALS		90.00	90.00	0.00	0.00	0.00	90.00	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 - 04	
0100 COUNTY CLERK PRESERVATION CASH								
=====								
56-100-100	CFC: COUNTY CLERK PRESERVATION				7,044.26	144.00	139,292.32	
56-100-231	COUNTY CLERK CC ACCOUNT				17.33-	18.00	95.67	
					7,026.93	162.00	139,387.99	
0356 COUNTY CLERK PRESERVATION REVENUE								
=====								
56-356-756	COUNTY CLERK PRESERVATION FEES	36,000.00	36,000.00		12,791.67	150.00	23,208.33	36
56-356-757	PRESERVATION VS HB 1744	268.00	268.00		117.00	12.00	151.00	44
					12,908.67	162.00	23,359.33	36
0756 COUNTY CLERK PRESERVATION EXPENSE								
=====								
56-756-110	COUNTY CLERK ADMIN ASSISTANT	17,888.00	17,888.00	0.00	0.00	0.00	17,888.00	00
56-756-200	FICA EXPENSE	918.00	918.00	0.00	0.00	0.00	918.00	00
56-756-202	TCDRS GROUP TERM LIFE	102.00	102.00	0.00	0.00	0.00	102.00	00
56-756-205	RETIREMENT EXPENSE	1,476.00	1,476.00	0.00	0.00	0.00	1,476.00	00
56-756-756	COUNTY CLERK PRESERVATION EXPENSE	15,000.00	15,000.00	1,333.28-	5,881.74	0.00	10,451.54	30
56-756-757	PRESERVATION VS HB 1744	0.00	0.00	0.00	0.00	0.00	0.00	
					1,333.28-	5,881.74	30,835.54	13
COUNTY CLERK PRESERVATION FUND								
INCOME TOTALS		36,268.00	36,268.00		12,908.67	162.00	23,359.33	36
EXPENSE TOTALS		35,384.00	35,384.00	1,333.28-	5,881.74	0.00	30,835.54	13

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 - 04	
0100 LAW LIBRARY CASH ACCOUNTS								
=====								
60-100-100	CFC: LAW LIBRARY				1,085.00	0.00	21,936.51	
60-100-230	DISTRICT CLERK CC ACCOUNT				35.00	0.00	70.00	
60-100-231	COUNTY CLERK CC ACCOUNT				35.00-	0.00	70.00	
					-----		-----	
LAW LIBRARY CASH ACCOUNTS					1,085.00	0.00	22,076.51	
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	1,300.00	1,300.00		1,085.00	0.00	215.00	83
					-----		-----	
LAW LIBRARY REVENUE		1,300.00	1,300.00	0.00	1,085.00	0.00	215.00	83
0760 LAW LIBRARY EXPENSE								
=====								
60-760-760	LAW LIBRARY EXPENSES	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	00
					-----		-----	
LAW LIBRARY EXPENSE		1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	00
LAW LIBRARY FUND								
INCOME TOTALS		1,300.00	1,300.00		1,085.00	0.00	215.00	83
EXPENSE TOTALS		1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	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: 0063 DISTRICT CLERK PRESERVATION FUND							EFFECTIVE MONTH - 04	
0100 DISTRICT CLERK PRESERVATION CASH								
=====								
63-100-100	CFC: DISTRICT CLERK PRESERVATION				815.71-	0.00	3,554.00	
63-100-230	DISTRICT CLERK CC ACCOUNT				40.00	10.00	70.00	
DISTRICT CLERK PRESERVATION CASH					775.71-	10.00	3,624.00	
0363 DIST CLERK PRESERVATION 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	320.00	320.00		209.11	10.00	110.89	65
63-363-764	DIST CLERK COUNTY RECORDS MGMT FEE	820.00	820.00		360.00	0.00	460.00	44
DIST CLERK PRESERVATION REVENUE					569.11	10.00	570.89	50
0763 DIST CLERK PRESERVATION EXPENSE								
=====								
63-763-110	SALARY - PART TIME	0.00	0.00	0.00	1,249.26	0.00	1,249.26-	
63-763-200	FICA EXPENSE	0.00	0.00	0.00	95.56	0.00	95.56-	
63-763-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-763	DIST CLERK PRESERVATION EXPENSE	1,140.00	1,140.00	0.00	0.00	0.00	1,140.00	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	
DIST CLERK PRESERVATION EXPENSE					1,344.82	0.00	204.82-	118
DISTRICT CLERK PRESERVATION FUND								
INCOME TOTALS		1,140.00	1,140.00		569.11	10.00	570.89	50
EXPENSE TOTALS		1,140.00	1,140.00	0.00	1,344.82	0.00	204.82-	118

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 - 04	
0100 COURTHOUSE SECURITY CASH								
=====								
66-100-100	CFC: COURTHOUSE SECURITY				1,634.29	30.54	10,758.71	
66-100-230	DISTRICT CLERK CC ACCOUNT				20.00	0.00	40.00	
66-100-231	COUNTY CLERK CC ACCOUNT				25.33	0.00	40.67	
66-100-232	JP CC ACCOUNT				163.23	56.94	241.82	
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	COURTHOUSE SECURITY CASH				1,792.19	87.48	11,081.20	
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		2,146.24	87.48	2,853.76	43
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	COURTHOUSE SECURITY REVENUE	5,000.00	5,000.00	0.00	2,146.24	87.48	2,853.76	43
0766 COURTHOUSE SECURITY EXPENSE								
=====								
66-766-766	COURTHOUSE SECURITY EXPENSES	5,000.00	5,000.00	0.00	354.05	0.00	4,645.95	07
-----								
	COURTHOUSE SECURITY EXPENSE	5,000.00	5,000.00	0.00	354.05	0.00	4,645.95	07
COURTHOUSE SECURITY FUND								
	INCOME TOTALS	5,000.00	5,000.00		2,146.24	87.48	2,853.76	43
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	354.05	0.00	4,645.95	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: 0068 COUNTY PRESERVATION FUND							EFFECTIVE MONTH - 04	
0100 COUNTY PRESERVATION CASH								
=====								
68-100-100	CFC: COUNTY PRESERVATION				19.10	0.00	4,671.77	
68-100-230	DISTRICT CLERK CC ACCOUNT				10.00	10.00	10.00	
68-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
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	COUNTY PRESERVATION CASH				29.10	10.00	4,681.77	
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	60.00	60.00		29.10	10.00	30.90	49
-----								
	COUNTY PRESERVATION REVENUE	60.00	60.00	0.00	29.10	10.00	30.90	49
0768 COUNTY PRESERVATION EXPENSE								
=====								
68-768-768	COUNTY PRESERVATION EXPENSES	60.00	60.00	0.00	0.00	0.00	60.00	00
-----								
	COUNTY PRESERVATION EXPENSE	60.00	60.00	0.00	0.00	0.00	60.00	00
COUNTY PRESERVATION FUND								
	INCOME TOTALS	60.00	60.00		29.10	10.00	30.90	49
	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: 0070 INMATE PHONE FUND PROFIT ACCOUNT							EFFECTIVE MONTH - 04	
0100 INMATE PHONE FUND PROFIT CASH								
=====								
70-100-100	CFC: INMATE PHONE FUND				16.56	0.00	11,704.49	
-----								
	INMATE PHONE FUND PROFIT CASH				16.56	0.00	11,704.49	
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	1,000.00	1,000.00		16.56	0.00	983.44	02
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	INMATE PHONE FUND PROFIT REVENUE	1,000.00	1,000.00	0.00	16.56	0.00	983.44	02
0770 INMATE PHONE FUND PROFIT EXPENSE								
=====								
70-770-770	INMATE PHONE EXPENSES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
-----								
	INMATE PHONE FUND PROFIT EXPENSE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
INMATE PHONE FUND PROFIT ACCOUNT								
	INCOME TOTALS	1,000.00	1,000.00		16.56	0.00	983.44	02
	EXPENSE TOTALS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	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 - 04			
0100 HOT CHECK FUND CASH ACCOUNTS										
=====										
72-100-100	CFC: HOT CHECK FUND				0.00	0.00	3,521.81			
HOT CHECK FUND CASH ACCOUNTS							0.00	0.00	3,521.81	
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	0.00	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	0.00	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 USED BALANCE	USED PCT				
REPORTING FUND: 0074 BAIL BOND FUND							EFFECTIVE MONTH - 04					
0100 BAIL BOND FUND CASH												
=====												
74-100-100	CFC: BAIL BOND FUND				285.00	60.00	34,747.43					
74-100-232	JP CC ACCOUNT				100.00-	0.00	420.00					
					BAIL BOND FUND CASH	185.00	60.00	35,167.43				
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	2,000.00	2,000.00		315.00	60.00	1,685.00	16				
74-374-775	SALE OF ESTRAY	0.00	0.00		0.00	0.00	0.00					
74-374-776	CASH BOND'S	11,000.00	11,000.00		1,390.00	0.00	9,610.00	13				
					BAIL BOND FUND REVENUE	13,000.00	13,000.00	0.00	1,705.00	60.00	11,295.00	13
0774 BAIL BOND FUND EXPENSE												
=====												
74-774-774	BAIL BOND EXPENSES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00				
74-774-775	SALE OF ESTRAY	0.00	0.00	0.00	0.00	0.00	0.00					
74-774-776	CASH BOND EXPENSES	11,000.00	11,000.00	420.00	1,520.00	0.00	9,060.00	18				
					BAIL BOND FUND EXPENSE	13,000.00	13,000.00	420.00	1,520.00	0.00	11,060.00	15
BAIL BOND FUND												
INCOME TOTALS		13,000.00	13,000.00		1,705.00	60.00	11,295.00	13				
EXPENSE TOTALS		13,000.00	13,000.00	420.00	1,520.00	0.00	11,060.00	15				



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 - 04	
0100 STATE CRIMINAL & CIVIL FEES CASH								
=====								
76-100-100	CFC: STATE CRIMINAL & CIVIL FEES				4,352.18	844.77	115,659.40	
76-100-230	DISTRICT CLERK CC ACCOUNT				95.00	90.00	100.00	
76-100-231	COUNTY CLERK CC ACCOUNT				17.25	14.61	53.32-	
76-100-232	JP CC ACCOUNT				3,089.34	1,216.84	5,472.65	
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	STATE CRIMINAL & CIVIL FEES CASH				7,553.77	2,166.22	121,178.73	
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	0.00	0.00		0.00	0.00	0.00	
76-376-704	PARKS & WILDLIFE	600.00	600.00		0.00	0.00	600.00	00
76-376-705	JP OMNI FEE	300.00	300.00		364.51	34.69	64.51+	122
76-376-706	OLD DRUG COURT	0.00	0.00		10.92	0.00	10.92+	
76-376-707	NEW SPECIALITY COURT 1-1-2020	155.00	155.00		21.32	0.00	133.68	14
76-376-708	SAFETY SEAT BELTS	150.00	150.00		51.50	0.00	98.50	34
76-376-776	STATE FEE CRIMINAL & CIVIL	59,000.00	59,000.00		23,411.68	2,089.53	35,588.32	40
76-376-777	STATE CONSOLIDATED CIVIL FEE	700.00	700.00		420.00	42.00	280.00	60
76-376-778	APPELLATE JUDICIAL FEE OR FUND	140.00	140.00		155.00	0.00	15.00+	111
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	STATE CRIMINAL & CIVIL FEES REVENUE	61,045.00	61,045.00	0.00	24,434.93	2,166.22	36,610.07	40
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	57.00	57.00	27.45	51.24	0.00	21.69-	138
76-776-704	PARKS & WILDLIFE	390.00	390.00	0.00	0.00	0.00	390.00	00
76-776-705	JP OMNI EXPENSE	336.00	336.00	0.00	192.00	0.00	144.00	57
76-776-706	OLD DRUG COURT	2.00	2.00	0.00	0.00	0.00	2.00	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	165.00	165.00	0.00	95.20	0.00	69.80	58
76-776-776	STATE FEE CRIMINAL & CIVIL	65,000.00	65,000.00	0.00	16,049.72	0.00	48,950.28	25
76-776-777	STATE FEE CONSOLIDATED CIVIL	1,389.00	1,389.00	0.00	378.00	0.00	1,011.00	27
76-776-778	APPELLATE FUND EXPENSE	0.00	0.00	0.00	115.00	0.00	115.00-	
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	STATE CRIMINAL & CIVIL FEES EXPENSE	67,339.00	67,339.00	27.45	16,881.16	0.00	50,430.39	25
STATE CRIMINAL & CIVIL FEES FUND								
	INCOME TOTALS	61,045.00	61,045.00		24,434.93	2,166.22	36,610.07	40
	EXPENSE TOTALS	67,339.00	67,339.00	27.45	16,881.16	0.00	50,430.39	25

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 - 04	
0100 SENIOR CITIZENS FUND CASH								
=====								
78-100-100	CFC: SENIOR CITIZENS				45,514.52-	2,873.92-	401,144.61-	
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	SENIOR CITIZENS FUND CASH				45,514.52-	2,873.92-	401,144.61-	
0200 SENIOR CITIZENS LIABILITY								
=====								
78-200-180	ACCOUNTS PAYABLE				0.00	0.00	3,379.59-	
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	SENIOR CITIZENS LIABILITY				0.00	0.00	3,379.59-	
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	34,000.00	34,000.00		16,386.84	0.00	17,613.16	48
78-378-711	DEPT OF HUMAN RESOURCES	0.00	0.00		0.00	0.00	0.00	
78-378-712	NON ELIGIBLE FOOD DONATIONS	2,600.00	2,600.00		503.30	0.00	2,096.70	19
78-378-713	BUILDING RENT	200.00	200.00		0.00	0.00	200.00	00
78-378-714	DEPT OF AGING & DISABILITY	9,500.00	9,500.00		4,547.84	0.00	4,952.16	48
78-378-715	GIFT DONATIONS	4,600.00	4,600.00		2,887.50	0.00	1,712.50	63
78-378-716	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
78-378-717	COG PROGRAM INCOME AAA TITLE IIIC	73.00	73.00		0.00	0.00	73.00	00
78-378-815	INCOME FROM OTHER FUNDS	0.00	0.00		0.00	0.00	0.00	
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	SENIOR CITIZENS FUND REVENUE	50,973.00	50,973.00	0.00	24,325.48	0.00	26,647.52	48
0778 SENIOR CITIZENS EXPENSE								
=====								
78-778-100	SALARY - SR CITIZENS COORDINATOR	26,442.00	26,442.00	0.00	13,218.40	1,016.80	13,223.60	50
78-778-105	LONGEVITY PAY	1,050.00	1,050.00	0.00	0.00	0.00	1,050.00	00
78-778-110	SALARY - PART TIME	35,550.00	35,550.00	0.00	17,369.94	1,074.15	18,180.06	49
78-778-200	FICA EXPENSE	4,822.00	4,822.00	0.00	2,339.94	159.96	2,482.06	49
78-778-202	TCDRS GROUP TERM LIFE	360.00	360.00	0.00	171.55	11.92	188.45	48
78-778-205	RETIREMENT	5,187.00	5,187.00	0.00	2,517.41	172.08	2,669.59	49
78-778-300	TRAVEL	1,500.00	1,500.00	0.00	352.40	0.00	1,147.60	23
78-778-305	SUPPLIES	2,000.00	2,000.00	349.92	873.16	0.00	776.92	61
78-778-310	COMMUNICATIONS	1,300.00	1,300.00	257.05	503.89	0.00	539.06	59
78-778-320	REPAIRS & MAINTENANCE	2,000.00	2,000.00	695.00	1,150.00	0.00	155.00	92
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	0.00	3,266.25	0.00	3,233.75	50
78-778-400	NEW EQUIPMENT	5,450.00	5,450.00	1,200.00	1,185.00	0.00	3,065.00	44
78-778-680	VAN EXPENSE	4,500.00	4,500.00	583.58	2,246.39	0.00	1,670.03	63
78-778-690	EDIBLE GOODS	45,000.00	45,000.00	17,461.21	21,046.37	0.00	6,492.42	86
78-778-692	PAPER GOODS	10,000.00	10,000.00	1,911.98	3,724.99	0.00	4,363.03	56
78-778-693	GIFT EXPENSE	1,000.00	1,000.00	400.00	204.67	0.00	395.33	60
-----								
	SENIOR CITIZENS EXPENSE	152,661.00	152,661.00	22,858.74	70,170.36	2,434.91	59,631.90	61
0778 SENIOR CITIZENS FUND								
	INCOME TOTALS	50,973.00	50,973.00		24,325.48	0.00	26,647.52	48
	EXPENSE TOTALS	152,661.00	152,661.00	22,858.74	70,170.36	2,434.91	59,631.90	61

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 - 04	
0100 AMERICAN RESCUE GRANT CASH								
=====								
79-100-100	AMERICAN RESCUE GRANT CASH ACCOUNT				127,877.45-	0.00	179,936.28	
-----								
	AMERICAN RESCUE GRANT CASH				127,877.45-	0.00	179,936.28	
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								
=====								
79-850-625	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
79-850-850	ARPA GRANT EXPENSE	0.00	0.00	125,541.08	127,877.45	0.00	253,418.53-	
-----								
	AMERICAN RESCUE GRANT EXPENSE	0.00	0.00	125,541.08	127,877.45	0.00	253,418.53-	
AMERICAN RESCUE GRANT FUND								
	INCOME TOTALS	0.00	0.00		0.00	0.00	0.00	
	EXPENSE TOTALS	0.00	0.00	125,541.08	127,877.45	0.00	253,418.53-	

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: 0080 LEOSE GRANT FUND							EFFECTIVE MONTH - 04	
0100 LEOSE GRANT FUND CASH								
=====								
80-100-100	CFC: LEOSE GRANT FUND CASH				2,126.61	0.00	6,228.29	
-----								
	LEOSE GRANT FUND CASH				2,126.61	0.00	6,228.29	
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	1,280.00	1,280.00		3,373.41	0.00	2,093.41+	264
-----								
	LEOSE GRANT FUND REVENUE	1,280.00	1,280.00	0.00	3,373.41	0.00	2,093.41+	264
0800 LEOSE GRANT EXPENSE								
=====								
80-800-800	LEOSE GRANT EXPENSES	1,280.00	1,280.00	0.00	1,246.80	0.00	33.20	97
-----								
	LEOSE GRANT EXPENSE	1,280.00	1,280.00	0.00	1,246.80	0.00	33.20	97
LEOSE GRANT FUND								
	INCOME TOTALS	1,280.00	1,280.00		3,373.41	0.00	2,093.41+	264
	EXPENSE TOTALS	1,280.00	1,280.00	0.00	1,246.80	0.00	33.20	97

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 - 04	
0100 JUSTICE COURT SUPPORT CASH								
=====								
81-100-100	JUSTICE COURT SUPPORT CASH				608.40	50.00	2,140.94	
81-100-232	JP CREDIT CARD				0.00	0.00	0.00	
JUSTICE COURT SUPPORT CASH					608.40	50.00	2,140.94	
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	650.00	650.00		500.00	50.00	150.00	77
JUSTICE COURT SUPPORT REVENUE		650.00	650.00	0.00	500.00	50.00	150.00	77
0781 JUSTICE COURT SUPPORT EXPENSE								
=====								
81-781-781	JUSTICE COURT SUPPORT EXPENSE	650.00	650.00	0.00	0.00	0.00	650.00	00
JUSTICE COURT SUPPORT EXPENSE		650.00	650.00	0.00	0.00	0.00	650.00	00
JUSTICE COURT SUPPORT FUND								
	INCOME TOTALS	650.00	650.00		500.00	50.00	150.00	77
	EXPENSE TOTALS	650.00	650.00	0.00	0.00	0.00	650.00	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 - 04	
0100 JUSTICE COURT TECHNOLOGY CASH								
=====								
82-100-100	CFC: JUSTICE COURT TECH CASH				509.54	25.14	14,421.93	
82-100-232	JP CC ACCOUNT				134.10	46.48	203.68	
JUSTICE COURT TECHNOLOGY CASH					643.64	71.62	14,625.61	
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	1,975.00	1,975.00		752.04	71.62	1,222.96	38
JUSTICE COURT TECH REVENUE		1,975.00	1,975.00	0.00	752.04	71.62	1,222.96	38
0820 JUSTICE COURT TECH EXPENSE								
=====								
82-820-820	JUSTICE COURT TECH EXPENSES	1,975.00	1,975.00	0.00	0.00	0.00	1,975.00	00
JUSTICE COURT TECH EXPENSE		1,975.00	1,975.00	0.00	0.00	0.00	1,975.00	00
JUSTICE COURT TECHNOLOGY FUND								
INCOME TOTALS		1,975.00	1,975.00		752.04	71.62	1,222.96	38
EXPENSE TOTALS		1,975.00	1,975.00	0.00	0.00	0.00	1,975.00	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: 0088 AIRPORT FUND							EFFECTIVE MONTH - 04	
0100 AIRPORT CASH ACCOUNTS								
=====								
88-100-100	CFC -AIRPORT FUND				3,925.00	225.00	40,357.34-	
-----								
	AIRPORT CASH ACCOUNTS				3,925.00	225.00	40,357.34-	
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	4,655.00	4,655.00		4,225.00	225.00	430.00	91
88-380-811	RAMP GRANT	0.00	0.00		0.00	0.00	0.00	
-----								
	AIRPORT REVENUE ACCOUNTS	4,655.00	4,655.00	0.00	4,225.00	225.00	430.00	91
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	4,655.00	4,655.00	0.00	300.00	0.00	4,355.00	06
-----								
	AIRPORT EXPENSE ACCOUNTS	4,655.00	4,655.00	0.00	300.00	0.00	4,355.00	06
AIRPORT FUND								
	INCOME TOTALS	4,655.00	4,655.00		4,225.00	225.00	430.00	91
	EXPENSE TOTALS	4,655.00	4,655.00	0.00	300.00	0.00	4,355.00	06



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 - 04	
0100 PRE-TRIAL DIVERSION CASH								
=====								
92-100-222	PRE-TRIAL DIVERSION CHECKING				6,131.27	0.00	66,146.62	
92-100-231	PRE-TRIAL COUNTY CLERK CC ACCT				420.00-	0.00	80.00	
					-----	-----	-----	-----
PRE-TRIAL DIVERSION CASH					5,711.27	0.00	66,226.62	
0399 PRE-TRIAL DIVERSION REVENUE								
=====								
92-399-180	PRE-TRIAL INTEREST EARNED	0.00	0.00		1,631.27	0.00	1,631.27+	
92-399-920	PRE-TRIAL DIVERSION FEES	11,000.00	11,000.00		4,080.00	0.00	6,920.00	37
					-----	-----	-----	-----
PRE-TRIAL DIVERSION REVENUE		11,000.00	11,000.00	0.00	5,711.27	0.00	5,288.73	52
0929 PRE-TRIAL DIVERSION EXPENSE								
=====								
92-929-110	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-929	PRE-TRIAL DIVERSION EXPENSE	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
					-----	-----	-----	-----
PRE-TRIAL DIVERSION EXPENSE		11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	00
PRE-TRIAL DIVERSION FUND								
INCOME TOTALS		11,000.00	11,000.00		5,711.27	0.00	5,288.73	52
EXPENSE TOTALS		11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	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
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REPORTING FUND: 0099 SUMMARY OF FUNDS

EFFECTIVE MONTH - 04

COMBINED TOTALS

INCOME TOTALS	6,474,544.51	6,450,468.79	600.00	5,826,533.51	32,288.36	623,335.28	90
EXPENSE TOTALS	6,394,544.51	6,394,972.48	237,095.88	2,911,989.29	93,816.16	3,245,887.31	49

**FISHER COUNTY, TEXAS**

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FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S  
REPORT

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YEAR ENDED

SEPTEMBER 30, 2023



**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

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## 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, 2023, 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, 2023, 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  
April 5, 2024



# FISHER COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023

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, 2023.

### Financial Highlights

#### Government-Wide Financial Statements

- The assets of Fisher County exceeded its liabilities at the close of the most recent fiscal year by \$9,776,470 (net position). Of this amount, \$5,534,841 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. \$1,070,226 of the County's equity is restricted for debt service and special revenue funds, and \$3,171,403 is invested in capital assets, net of related debt.
- The County's total debt and leases outstanding at September 30, 2023 is \$4,698,824.
- The total net position (*equity*) of the County increased by \$1,581,060 from operations during the 2023 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 \$6,156,720. Approximately 71% of the total fund balance amount, \$4,373,654, is unassigned and available for spending at the government's discretion.
- The fund balance in the general fund reflects an increase of \$1,051,198 from the prior year.
- At the end of the current fiscal year, restricted fund balance for debt service, and special revenue funds was \$1,070,226 which is an increase of \$154,967 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, 2023

#### *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 12-17 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 40-42.

**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 statements related to these fiduciary funds can be found on pages 19 and 20.

**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 20-39 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 47-66 of this report.

**FISHER COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023**

**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 \$9,776,470 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 \$3,171,403. 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	
	2023	2022 Restated
Current assets	\$ 6,700,816	\$ 5,803,974
Capital assets and noncurrent assets	8,230,204	9,230,252
Deferred outflows of resources	911,710	362,699
Total Assets and Deferred outflows of resources	15,842,730	15,396,925
Current liabilities	558,327	683,445
Long-term liabilities	4,411,959	4,974,214
Deferred inflows of resources	1,095,974	1,543,856
Total Liabilities and deferred inflows of resources	6,066,260	7,201,515
Net investment in capital assets	3,171,403	3,013,544
Restricted	1,070,226	915,259
Unrestricted	5,534,841	4,266,607
Total net position	\$ 9,776,470	\$ 8,195,410

The government's net position increased by \$1,581,060 from operations during the current fiscal year.

**FISHER COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023**

**Fisher County's Changes in Net Position**

	Governmental Activities	
	2023	2022 Restated
Revenues:		
Program Revenues:		
Charges for Services	\$ 650,502	\$ 657,523
Operating Grants and Contributions	209,699	235,163
Capital Grants and Contributions	215,205	527,657
General Revenues		
Property and Other Taxes	5,284,316	4,614,056
Investment Income	114,241	33,224
Gain (loss) on disposal of assets	88,440	22,000
Miscellaneous Income	169,676	208,096
Total Revenues	6,732,079	6,297,719
Expenses		
General administration	572,294	511,054
Judicial	648,980	585,042
Legal	215,877	214,265
Financial administration	394,749	380,108
Public facilities	35,014	104,390
Public safety	1,500,867	1,404,841
Health and welfare	150,767	176,095
Economic opportunity	38,735	38,923
Other supported services	110,861	105,073
Highway & street	1,345,270	1,287,008
Interest on long-term debt	137,605	140,518
Total expenditures	5,151,019	4,947,317
Increase in Net Position	1,581,060	1,350,402
Net Position - Beginning of Year, restated	8,195,410	6,845,008
Net Position - End of Year	\$ 9,776,470	\$ 8,195,410

**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, 2023**

As of the end of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$6,156,720. Approximately 71 percent of this total amount, \$4,373,654 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. \$4,927,220 of the general fund's fund balance is unassigned. The unassigned fund balance represents 157% of the total general fund expenditures or approximately 19 months of operating equity.

**Fund Budgetary Highlights**

The original budget for the General Fund reflected a budgeted surplus of \$141,786. Budget amendments were approved by the Commissioners and the adjusted budget reflected a budgeted surplus of \$8,940. The actual expenditures were \$518,605 less than the final budgeted amounts, and actual revenues were \$523,653 more than was budgeted. This resulted in a favorable budget variance of \$1,042,258 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, 2023, amounts to \$7,892,189 (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)**

	Governmental Activities	
	2023	2022 Restated
Land	\$ 79,868	\$ 79,868
Buildings and improvements	6,059,982	6,111,997
Machinery and equipment	1,255,944	1,458,981
Infrastructure	465,318	490,774
Intangible Right of Use Asset	31,077	64,878
	\$ 7,892,189	\$ 8,206,498

Current year additions to capital outlays amounted to \$182,116 and \$114,061 of capital assets were disposed of. Depreciation and amortization expense was \$496,425 for the year ended September 30, 2023.

**FISHER COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023**

***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, 2023, the County had long term debt as follows:

Governmental Activities:	
General obligation bonds	\$ 4,345,000
Notes payable	256,604
Lease Liabilities	25,011
Subscription Based IT Arrangement Liabilities	2,585

***ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES***

- The county adopted a 2023 property tax rate effective for its 2024 fiscal year of 0.470794 per \$100 property valuation. This is compared to the 2022 property tax rate of 0.648338 per \$100 property valuation.
- The County's 2024 fiscal year general fund budget proposed budgeted revenue of \$4,193,159 and budgeted expenses of \$3,661,302. Budgeted revenues are \$531,357 higher than the fiscal year 2023 adjusted budget, and the budgeted expense are \$275,612 less than the adjusted budgeted expenses for fiscal year 2023.

**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, 2023**

	<u>Primary Government</u>
	<u>Governmental</u>
	<u>Activities</u>
<b>ASSETS:</b>	
Current:	
Cash and cash equivalents	\$ 739,350
Investments	5,809,904
Receivables:	
Property tax, net	148,537
Grants	3,025
Total Current assets	6,700,816
Non-current assets:	
Capital assets net of accumulated depreciation	7,892,189
Net pension asset	338,015
Total noncurrent assets	8,230,204
<b>TOTAL ASSETS</b>	<b>14,931,020</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred outflows - pension and OPEB	911,710
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>15,842,730</b>
<b>LIABILITIES:</b>	
Current:	
Accounts payable	53,326
Due to state	8,755
Accrued interest payable	21,962
Long-term liabilities:	
Long term debt - due in less than one year	474,284
Long term debt - due in more than one year	4,224,540
OPEB Liability	187,419
<b>TOTAL LIABILITIES</b>	<b>4,970,286</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Unearned grant revenue	307,814
Deferred inflows - pension and OPEB	788,160
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,095,974</b>
<b>NET POSITION:</b>	
Net investment in capital assets	3,171,403
Restricted for debt service	283,429
Restricted for special revenue and capital improvements	786,797
Unrestricted	5,534,841
<b>TOTAL NET POSITION</b>	<b>\$ 9,776,470</b>

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

**FISHER COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Function/Program	Expenses	Program Revenues			Primary Government
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Primary Government:</b>					
<b>Governmental activities:</b>					
General administration	\$ 572,294	\$ 6,985	\$	\$ 215,205	\$ (350,104)
Judicial	648,980	273,603	50,866		(324,511)
Legal	215,877				(215,877)
Financial administration	394,749	9,642			(385,107)
Public facilities	35,014	7,429			(27,585)
Public safety	1,500,867	72,004	1,282		(1,427,581)
Health and welfare	150,767		55,883		(94,884)
Economic opportunity	38,735				(38,735)
Other supported services	110,861				(110,861)
Road and bridge	1,345,270	280,839	101,668		(962,763)
Interest on long-term debt	137,605				(137,605)
<b>Total governmental activities</b>	<b>5,151,019</b>	<b>650,502</b>	<b>209,699</b>	<b>215,205</b>	<b>(4,075,613)</b>
<b>Total primary government</b>	<b>\$ 5,151,019</b>	<b>\$ 650,502</b>	<b>\$ 209,699</b>	<b>\$ 215,205</b>	<b>(4,075,613)</b>

**General revenues:**

Property taxes	5,284,316
Investment income	114,241
Gain on sale of assets	88,440
Miscellaneous income	169,676
<b>Total general revenues</b>	<b>5,656,673</b>
Change in net position	1,581,060
Net position - beginning of year, restated	8,195,410
Net position - end of year	\$ 9,776,470

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



**FISHER COUNTY, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	General Fund	Road and Bridge Fund	Debt Service Fund
<b>ASSETS</b>			
Cash and cash investments	\$ (976,199)	\$ 778,257	\$ 417,031
Investments	5,809,904		
Receivables:			
Taxes Receivable	136,234	13,814	33,141
Intergovernmental grants			
Allowance for Uncollectible Taxes	(25,770)	(2,613)	(6,269)
Due from Other Funds	133,602		
	<u>5,077,771</u>	<u>789,458</u>	<u>443,903</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>5,077,771</u></b>	<b>\$ <u>789,458</u></b>	<b>\$ <u>443,903</u></b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 14,421	\$ 13,242	
Due to Other Funds			133,602
Due to Others			
	<u>14,421</u>	<u>13,242</u>	<u>133,602</u>
<b>TOTAL LIABILITIES</b>	<b><u>14,421</u></b>	<b><u>13,242</u></b>	<b><u>133,602</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned grant revenue			
Deferred revenue - property taxes	136,130	11,199	26,872
	<u>136,130</u>	<u>11,199</u>	<u>26,872</u>
<b>TOTAL DEFERRED INFLOWS</b>	<b><u>136,130</u></b>	<b><u>11,199</u></b>	<b><u>26,872</u></b>
<b>FUND BLANCE</b>			
Committed fund balance			
Assigned fund balance			
Restricted for debt service			283,429
Restricted for special revenue and capital improvements		765,017	
Unassigned	4,927,220		
	<u>4,927,220</u>	<u>765,017</u>	<u>283,429</u>
<b>TOTAL FUND BALANCE</b>	<b><u>4,927,220</u></b>	<b><u>765,017</u></b>	<b><u>283,429</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ <u>5,077,771</u></b>	<b>\$ <u>789,458</u></b>	<b>\$ <u>443,903</u></b>

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

**FISHER COUNTY, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	<u>ARPA Grant Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash investments	\$ 307,814	\$ 212,447	\$ 519,261
Investments			5,809,904
Receivables:			
Taxes Receivable			183,189
Intergovernmental grants		3,025	3,025
Allowance for Uncollectible Taxes:			(34,652)
Due from Other Funds			133,602
<b>TOTAL ASSETS</b>	<u>\$ 307,814</u>	<u>\$ 215,472</u>	<u>\$ 6,834,418</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$	\$ 25,663	\$ 53,326
Due to Other Funds			133,602
Due to Others		8,755	8,755
<b>TOTAL LIABILITIES</b>		<u>34,418</u>	<u>195,683</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned grant revenue	307,814		307,814
Deferred revenue - property taxes			174,201
<b>TOTAL DEFERRED INFLOWS</b>	<u>307,814</u>		<u>482,015</u>
<b>FUND BALANCE</b>			
Committed fund balance		598,392	598,392
Assigned fund balance		114,448	114,448
Restricted for debt service			283,429
Restricted for special revenue and capital improvements		21,780	786,797
Unassigned		(553,566)	4,373,654
<b>TOTAL FUND BALANCE</b>		<u>181,054</u>	<u>6,156,720</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 307,814</u>	<u>\$ 215,472</u>	<u>\$ 6,834,418</u>

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, 2023

Total Fund Balances - Governmental Funds \$ 6,156,720

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. 7,892,189

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. 174,201

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. (4,720,786)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the OPEB liabilities of \$187,419 and a deferred outflow of resources of \$25,101 and deferred inflows of resources of \$49,529. The net effect is a decrease to net position. (211,847)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the net pension asset of \$338,015, a deferred outflow of resources of \$886,609, and a deferred inflow of resources of \$738,631. The net effect is to increase net position. 485,993

Net Position of Governmental Activities \$ 9,776,470

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, 2023**

	General Fund	Road and Bridge Fund	Debt Service Fund
<b>REVENUES:</b>			
Property taxes	\$ 3,749,444	\$ 933,036	\$ 537,424
Licenses and permits		280,833	
Fees and charges for services	182,968		
Intergovernmental	67,719		
Investment earnings	104,616		8,591
Contribution and Donations			
Other miscellaneous	80,709	49,968	
Total Revenues	4,185,456	1,263,837	546,015
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General administration	427,527		
Judicial	523,661		
Legal	148,209		
Financial administration	409,427		
Public safety	1,363,072		
Public facilities			
Highway & street		1,141,067	
Health and welfare	11,723		
Economic opportunity	38,735		
Other supported services	119,039		
Debt service	30,479	136,081	466,169
Capital outlay	62,386		
Total Expenditures	3,134,258	1,277,148	466,169
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	1,051,198	(13,311)	79,846
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from sale of property		88,440	
Transfers in			
Transfer out		(1,330)	
Total Other Financing Sources (Uses)		87,110	
<b>CHANGE IN FUND BALANCE</b>	1,051,198	73,799	79,846
<b>FUND BALANCE - BEGINNING OF YEAR</b>	3,876,022	691,218	203,583
<b>FUND BALANCE - END OF YEAR</b>	\$ 4,927,220	\$ 765,017	\$ 283,429

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, 2023**

	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>			
Property taxes	\$	\$	\$ 5,219,904
Licenses and permits		89,755	370,588
Fees and charges for services		96,942	279,910
Intergovernmental	198,352	158,837	424,908
Investment earnings		1,034	114,241
Contribution and Donations		15,033	15,033
Other miscellaneous		23,966	154,643
Total Revenues	198,352	385,567	6,579,227
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General administration	78,622		506,149
Judicial		136,169	659,830
Legal		76,035	224,244
Financial administration			409,427
Public safety		6,706	1,369,778
Public facilities		484	484
Highway & street		71,364	1,212,431
Health and welfare		139,044	150,767
Economic opportunity			38,735
Other supported services			119,039
Debt service			632,729
Capital outlay	119,730		182,116
Total Expenditures	198,352	429,802	5,505,729
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>		(44,235)	1,073,498
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from sale of property			88,440
Transfers in		1,437	1,437
Transfer out		(107)	(1,437)
Total Other Financing Sources (Uses)		1,330	88,440
<b>CHANGE IN FUND BALANCE</b>		(42,905)	1,161,938
<b>FUND BALANCE - BEGINNING OF YEAR</b>		223,959	4,994,782
<b>FUND BALANCE - END OF YEAR</b>		\$ 181,054	\$ 6,156,720

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, 2023**

Net Change in Fund Balances - Governmental Funds \$ 1,161,938

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. 182,116

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 (496,426)

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. 64,412

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. 503,202

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 165,818

Change in Net Position of Governmental Activities \$ 1,581,060

FISHER COUNTY, TEXAS

STATEMENT OF FIDUCIARY  
NET POSITION  
SEPTEMBER 30, 2023

	Custodial Funds
<b>ASSETS</b>	
Cash and cash investments	\$ <u>365,770</u>
<b>TOTAL ASSETS</b>	<u>365,770</u>
<b>LIABILITIES</b>	
Due to others	\$ <u>24,533</u>
<b>TOTAL LIABILITIES</b>	<u>24,533</u>
<b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	<u>341,237</u>
<b>TOTAL NET POSITION</b>	\$ <u><u>341,237</u></u>

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

**FISHER COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN**  
**FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Tax and fee collections for other governments	\$ 546,287
Interest Income	831
Other collections	<u>1,259</u>
Total Additions	<u>548,377</u>
<b>DEDUCTIONS</b>	
Payments of tax and fees to others	439,976
Other deductions	<u>142</u>
Total Deductions	<u>440,118</u>
Change in net position	108,259
Net Position - beginning	<u>232,978</u>
Net Position - ending	<u>\$ 341,237</u>

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



# FISHER COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

### 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, 2023

*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, 2023

### 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, 2023. All appropriations lapse at year end.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

**Assets, Liabilities, and Net position or Equity**

**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, 2023 was \$0.648338 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, 2023

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 \$174,201 and unearned grant funds of \$307,814.

**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, long-term lease liabilities, and subscription-based IT arrangement liabilities.

**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, 2023.

*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 \$765,017 restricted for road and bridge repairs, \$21,780 for special revenue projects, and \$283,429 for future debt service requirements.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

*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 \$598,392 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 \$114,448 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.

**Fair Value Measurements**

GASB Statement No. 72, Fair Value Measurements and Application, defines fair value as the price that would be received to sell an assets or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into three-level fair hierarchy as follows:

Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access. All investments held by the County at year end are Level 1.

Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.

Level 3 inputs are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

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

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

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

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Subsequent Events

The County has evaluated subsequent events through April 5, 2024, the date the financial statements were available to be issued.

NOTE 2: DEPOSITS AND INVESTMENTS

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).

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.

TexPool is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Texas Comptroller of Public Accounts is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. In addition, the TexPool Advisory Board advises on TexPool’s Investment Policy. This Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

As of September 30, 2023, Fisher County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Rating</u>
Tex Pool	\$ 4,755,041	<60 days – Weighted Avg.	AAAm
Certificates of Deposit	<u>1,054,864</u>		
	<u>\$ 5,809,905</u>		

In compliance with the Public Funds Investment Act, the county adopted a deposit and investment policy that addresses the following risks:

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

NOTE 2: DEPOSITS AND INVESTMENTS – continued

*Custodial credit risk: Deposits.* This is the risk that in the event of bank failure, the county's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2023 were covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

*Custodial credit risk: Investments.* This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possessions of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus, positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. The County's securities are all in securities backed by the United States of America and are not exposed to custodial credit risk.

Other credit risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPools' investment policy allows the portfolio's investment managers to only invest in obligations of the U.S. Governments, its agencies' repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC. As of September 30, 2023, TexPool's investments credit quality rating was AAAM (Standard & Poor's).

TexPool manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 90 days. TexPool also seeks to maintain a constant dollar objective.

The County's general policy is to report nonparticipating interest-earning investment contracts using a cost-based measure. The term "nonparticipating" means that the investment's value does not vary with the market interest rate changes. Negotiable certificates of deposit are examples of nonparticipating interest earning investment contracts.

*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.

*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.



**FISHER COUNTY, TEXAS**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**NOTE 3: CAPITAL ASSET ACTIVITY**

The changes in capital assets for the year ended September 30, 2023 are as follows:

<b>Governmental Activities</b>	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
Capital assets not being depreciated				
Land	\$ 79,868	\$ -	\$ -	\$ 79,868
Total capital assets not being depreciated	<u>79,868</u>	<u>-</u>	<u>-</u>	<u>79,868</u>
Capital assets being depreciated and amortized				
Buildings and improvements	8,264,740	119,730		8,384,470
Machinery and equipment	5,114,893	62,386	(114,061)	5,063,218
Infrastructure	728,407			728,407
Intangible right of use asset	114,912			114,912
Total capital assets being depreciated and amortized	<u>14,222,952</u>	<u>182,116</u>	<u>(114,061)</u>	<u>14,291,007</u>
Less accumulated depreciation and amortization for:				
Buildings and improvements	(2,152,743)	(171,745)		(2,324,488)
Machinery and equipment	(3,655,912)	(265,423)	114,061	(3,807,274)
Infrastructure	(237,633)	(25,456)		(263,089)
Intangible right of use asset	(50,034)	(33,801)		(83,835)
Total accumulated depreciation and amortization	<u>(6,096,322)</u>	<u>(496,425)</u>	<u>114,061</u>	<u>(6,478,686)</u>
Governmental activities capital assets	<u>\$ 8,206,498</u>	<u>\$ (314,309)</u>	<u>\$ -</u>	<u>\$ 7,892,189</u>

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

Governmental Activities:	
General government	\$ 82,832
Judicial	12,800
Public safety	189,837
Public facilities	34,530
Other supporting services	3,660
Road and Bridge	<u>172,766</u>
	<u>\$ 496,425</u>

**FISHER COUNTY, TEXAS**

**NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

**NOTE 4: LONG-TERM DEBT**

A summary of changes in notes payable at September 30, 2023 is as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<b>Bonds and Notes Payable</b>				
General Obligation Bonds	\$ 4,680,000	\$ -	\$ (335,000)	\$ 4,345,000
Premium on Bond Issuance	75,953		(6,330)	69,623
Notes Payable	381,777		(125,173)	256,604
Lease liabilities	42,911		(17,899)	25,012
SBITA liabilities	13,307		(10,722)	2,585
<b>Total Long-Term Debt</b>	<b>\$ 5,193,948</b>	<b>\$ -</b>	<b>\$ (495,124)</b>	<b>\$ 4,698,824</b>

Current maturities of the outstanding long-term bonds and notes payable at September 30, 2023 are as follows:

Year	Bonds and Notes		
	Principal	Interest	Total
2024	\$ 468,756	\$ 130,544	\$ 599,300
2025	459,340	117,974	577,314
2026	378,508	105,310	483,818
2027	370,000	93,869	463,869
2028	380,000	82,619	462,619
2029-2033	2,090,000	217,509	2,307,509
2034	455,000	14,219	469,219
	<b>\$ 4,601,604</b>	<b>\$ 762,044</b>	<b>\$ 5,363,648</b>

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 \$4,345,000.

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, 2023 was \$75,681.

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, 2023 was \$104,231.

**FISHER COUNTY, TEXAS**

**NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

**NOTE 4: LONG-TERM DEBT – continued**

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, 2023 was \$54,100.

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, 2023 was \$22,592.

Long term lease obligations and Subscription Based IT Arrangement liabilities are as follows:

Description	Date	Payment Terms	Payment Amount	Imputed Interest Rate	Total Lease Liability	Balance at September 30, 2023
<u>Long-term Lease Liabilities</u>						
Konica Minolta Copier	3/1/2022	24 months	165.07	4.50% \$	3,782 \$	1,138
Konica Minolta Copier (4)	11/11/2019	60 months	1,407.96	4.50%	75,522	23,146
Pitney Bowes Mail Machine	10/3/2019	60 months	186.81	4.50%	3,329	728
						25,012
<u>Subscription Based IT Arrangements (SBITA)</u>						
Life Check System	3/14/2022	36 months	375.00	4.5%	9,712	2,585
Local Government Solutions	5/12/2021	60 months	985.00	4.5%	22,567	-
						2,585
Total Long-term Lease Liabilities and SBITA					\$	27,597

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.

The subscriptions with LGS and Life Check System each meet the definition of SBITA.

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

Year	Leases and SBITA		
	Principal	Interest	Total
2024	20,636 \$	787 \$	21,423
2025	6,961	79	7,040
	27,597 \$	866 \$	28,463

**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, 2023

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, 2022 consisted of the following:

Number of benefit recipients	48
Number of inactive employees entitled to but not yet receiving benefits	139
Number of active employees	64

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 2022 and 2023 were 8.23%. The deposit rate payable by the employee members for the calendar year 2022 and 2023 is the rate of 7.00% as adopted by the governing body of the County. The total retirement contributions made by the County were \$173,872 for the fiscal year ended September 30, 2023.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

NOTE 5: RETIREMENT PLAN – continued

Actuarial Assumptions

The total pension liability at December 31, 2022 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	4.70% 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, 2022 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, 2022 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, 2023

*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, 2023

*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)
US Equities	Dow Jones US Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities – Developed	MSCI Work (net) Index Ex USA	5.00%	4.95%
International Equities – Emerging	MSCI EM Standard (net) index	6.00%	4.95%
Investment Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FRSE EPRA/NAREIT Global Rate Estate Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

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

At September 30, 2023, the County reported a net pension asset of \$338,015 for its proportionate share of the TCDRS's net pension liability measured at December 31, 2022. For the year ended September 30, 2023, the County recognized pension expense of \$5,730.

**FISHER COUNTY, TEXAS**

**NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

**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, 2022 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, 2021	\$ 6,229,309	\$ 7,253,062	\$ (1,023,753)
Changes for the year:			
Service Cost	216,792		216,792
Interest on total pension liability	470,247		470,247
Effect of plan changes			-
Effect of economic/demographic gains/losses	(143,916)		(143,916)
Effect of assumptions changes or inputs			-
Refunds of contributions	(93,148)	(93,148)	-
Benefit payments	(433,781)	(433,781)	-
Administrative expenses		(3,858)	3,858
Member contributions		135,692	(135,692)
Net investment income		(405,265)	405,265
Employer contributions		159,548	(159,548)
Other		(28,732)	28,732
Balance as of December 31, 2022	\$ 6,245,503	\$ 6,583,518	\$ (338,015)

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	\$ 6,913,653	\$ 6,245,503	\$ 5,673,387
Fiduciary Net Position	(6,583,518)	(6,583,518)	(6,583,518)
Net Pension Liability/ (Asset)	\$ 330,135	\$ (338,015)	\$ (910,131)



**FISHER COUNTY, TEXAS**

**NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

**NOTE 5: RETIREMENT PLAN - continued**

At December 31, 2022, 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:

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience		\$ 71,958
Changes in actuarial assumptions		
Differences between projected and actual investment earnings	757,311	666,673
Contributions subsequent to the measurement date	129,298	
Total	\$ 886,609	\$ 738,631

\$129,298 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, 2023. 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:	
2023	\$ (173,517)
2024	(12,576)
2025	15,446
2026	189,327
Thereafter	
	\$ 18,680

**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.

**FISHER COUNTY, TEXAS**

**NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	39
Inactive employees entitled to but not yet receiving benefits	16
Active employees	64

**OPEB Liability**

The County's total OPEB liability related to the TCDRS GTL program, measured as of December 31, 2022 was \$187,419, 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, 2022 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, 2022 actuarial valuation was determined using the following actuarial assumptions.

Valuation Timing   Actuarial Cost Method Amortization Method Investment Rate of Return	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. Entry age Level Percent of Salary Straight-Line amortization over Expected Working Life 3.72% - 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2022
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The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020.

<b>Changes in OPEB Liability</b>	<b>Total OPEB Liability (a)</b>
Balance as 12/31/2021	\$ 240,434
Changes for the year:	
Service cost	8,915
Interest on total OPEB liability	5,037
Change of benefit terms	
Difference between expected and actual experience	(5,823)
Changes in assumptions or other inputs	(51,452)
Benefit payments	(9,692)
Other changes	
Net Changes	(53,015)
<b>Balance as of 12/31/2022</b>	<b>\$ 187,419</b>

**FISHER COUNTY, TEXAS**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

*NOTE 6: OTHER POST EMPLOYMENT BENEFIT LIABILITY – TCDRS GROUP TERM LIFE – continued*

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 3.72%, 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 (2.72%) or 1-percentage-point higher (4.72%) than the current rate:

	<u>1% Decrease in Discount Rate (2.72%)</u>	<u>Discount Rate (3.72%)</u>	<u>1% Increase in Discount Rate (4.72%)</u>
County's OPEB Liability	\$ 216,016	\$ 187,419	\$ 164,490

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

For the year ended September 30, 2023, the County recognized OPEB expense (benefit) of \$10,686.

At September 30, 2023, 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	1,879	\$ 8,368
Changes in actuarial assumptions	17,566	41,162
Differences between projected and actual investment earnings		
Contributions subsequent to the measurement date	<u>5,656</u>	
Total	<u>\$ 25,101</u>	<u>\$ 49,530</u>

The deferred outflows balance includes contributions subsequent to the measurement date of \$5,656. This amount will be recognized as a reduction of the OPEB liability for the year ending December 31, 2023. 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:	
2023	\$ 292
2024	(7,467)
2025	(11,455)
2026	(11,455)
Thereafter	
	<u>\$ (30,085)</u>

**FISHER COUNTY, TEXAS**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

*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 2023, 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.

*NOTE 8: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT*

In the governmental activities, the beginning net position was adjusted to recognize the subscription asset and liability as the County implemented Governmental Accounting Standards Board Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA's)*. GASB No. 96 establishes uniform accounting and financial reporting for SBITA's, improves the comparability of government's financial statements, and enhances the understandability, reliability, relevance, and consistency of information about SBITA's. The new standard records a subscription asset and a subscription liability for all SBITA's that are greater than 12 months and meet the standards outlined in GASB No. 96.

Additionally, there were 2 non-major funds inadvertently omitted from previous years financial statements.

The implementation of GASB Statement No. 96 and the omission of funds had the following effect on net position as reported at September 30, 2022:

	Governmental Activities	Nonmajor Governmental Funds	Total Governmental Funds
Net Position at September 30, 2022	\$ 8,183,516	\$ 222,966	\$ 4,993,789
Adjustments:			
Funds not included in prior year report	993	993	993
Net Book Value SBITA	24,209		
SBITA Liability	(13,308)		
Restated Net Position at September 30, 2022	\$ 8,195,410	\$ 223,959	\$ 4,994,782

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, 2023**

	Budget			Variance Favorable (Unfavorable)
	Original	Amended	Actual	
<b>REVENUES:</b>				
Property taxes	\$ 3,387,140	\$ 3,387,140	\$ 3,749,444	\$ 362,304
Fees and charges for services	159,331	159,331	182,968	23,637
Intergovernmental	53,633	53,633	67,719	14,086
Investment earnings	18,432	18,432	104,616	86,184
Other miscellaneous	43,267	43,267	80,709	37,442
	<u>3,661,803</u>	<u>3,661,803</u>	<u>4,185,456</u>	<u>523,653</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General administration	562,264	573,514	427,527	145,987
Judicial	580,503	597,896	523,661	74,235
Legal	149,100	150,850	148,209	2,641
Financial administration	463,154	468,260	409,427	58,833
Public safety	1,519,810	1,612,988	1,363,072	249,916
Health and welfare	21,000	21,000	11,723	9,277
Economic development	49,663	50,548	38,735	11,813
Other supported services	119,642	122,926	119,039	3,887
Debt service	-	-	30,479	(30,479)
Capital outlay	54,881	54,881	62,386	(7,505)
	<u>3,520,017</u>	<u>3,652,863</u>	<u>3,134,258</u>	<u>518,605</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	141,786	8,940	1,051,198	1,042,258
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,876,022</u>	<u>3,876,022</u>	<u>3,876,022</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 4,017,808</u>	<u>\$ 3,884,962</u>	<u>\$ 4,927,220</u>	<u>\$ 1,042,258</u>

**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, 2023**

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Amended</u>		
<b>REVENUES:</b>				
Property taxes	\$ 922,374	\$ 922,374	\$ 933,036	\$ 10,662
Licenses and permits	248,000	248,000	280,833	32,833
Intergovernmental	33,984	33,984		(33,984)
Other miscellaneous	151,689	151,689	49,968	(101,721)
<b>Total Revenues</b>	<u>1,356,047</u>	<u>1,356,047</u>	<u>1,263,837</u>	<u>(92,210)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Road and bridge	1,221,864	1,231,189	1,141,067	90,122
Debt service	137,105	137,105	136,081	1,024
Capital outlay	-	-		
<b>Total Expenditures</b>	<u>1,358,969</u>	<u>1,368,294</u>	<u>1,277,148</u>	<u>91,146</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,922)</b>	<b>(12,247)</b>	<b>(13,311)</b>	<b>(1,064)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(1,330)	(1,330)
Proceeds from sale of property	-	-	88,440	88,440
<b>Total Other Financing Sources (Uses)</b>			<u>87,110</u>	<u>87,110</u>
<b>CHANGE IN FUND BALANCE</b>	<b>(2,922)</b>	<b>(12,247)</b>	<b>73,799</b>	<b>86,046</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>691,218</u>	<u>691,218</u>	<u>691,218</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 688,296</u>	<u>\$ 678,971</u>	<u>\$ 765,017</u>	<u>\$ 86,046</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, 2023**

	Budget			Variance Favorable (Unfavorable)
	Original	Amended	Actual	
REVENUES:				
Intergovernmental	\$ -	-	\$ 198,352	\$ 198,352
Total Revenues			198,352	198,352
EXPENDITURES:				
Current:				
General Administration	-	-	78,622	(78,622)
Capital outlay	-	-	119,730	(119,730)
Total Expenditures			198,352	(198,352)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
FUND BALANCE - BEGINNING OF YEAR				
FUND BALANCE - END OF YEAR	\$	\$	\$	\$



**FISHER COUNTY, TEXAS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR FISCAL YEAR 2023**

<b>Year Ending December 31,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (1)</b>	<b>Actual Contribution as a Percentage of Covered Payroll</b>
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%
2022	144,609	159,548	(14,939)	1,938,459	8.23%

**FISHER COUNTY, TEXAS**

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

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

Assumptions

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

<b>Valuation date</b>	Actuarially determined contributions rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are
<b>Actuarial cost method</b>	Entry age
<b>Amortization method</b>	Level percentage of payroll, closed
<b>Remaining amortization period</b>	0.2 years (based on contribution rate calculated in 12/31/2022 valuation)
<b>Asset valuation method</b>	5-year smoothed market
<b>Inflation</b>	2.50%
<b>Salary increases</b>	Varies by age and service. 4.7%, average over career, including inflation
<b>Investment rate of return</b>	7.50%, including inflation
<b>Retirement Age</b>	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.
<b>Mortality</b>	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
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality, and other assumptions were reflected 2022: New investment return and inflation assumptions were reflected
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	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. 2019-2022: 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**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 216,792	\$ 207,253	\$ 179,510	\$ 183,491	\$ 117,973	\$ 161,940	\$ 147,394	\$ 138,402	\$ 142,150
Interest (on the Total Pension Liability)	470,247	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	39,781	64,221	-
Effect of economic/demographic (gains) or losses	(143,916)	(53,088)	(3,031)	(13,659)	161,279	(70,163)	-	1,615	(12,705)
Benefit payments, including refunds of employee contributions	(526,929)	(529,556)	(481,567)	(470,536)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
<b>Net Change in Total Pension Liability</b>	16,194	6,624	454,522	150,504	269,511	189,525	208,913	200,657	228,080
<b>Total Pension Liability - Beginning</b>	6,229,309	6,222,685	5,768,163	5,617,659	5,348,149	5,158,624	4,949,711	4,749,054	4,520,974
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 6,245,503</u>	<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>
<b>Plan Fiduciary Net Position</b>									
Contributions - Employer	\$ 159,548	\$ 148,537	\$ 125,080	\$ 129,233	\$ 145,725	\$ 94,937	\$ 117,243	\$ 118,768	\$ 114,848
Contributions - Employee	135,692	126,337	106,366	109,850	123,946	80,749	99,721	101,017	97,684
Net Investment Income	(405,265)	1,329,816	603,119	858,673	(104,423)	728,021	351,143	67,287	310,150
Benefit payments, including refunds of employee contributions	(526,929)	(529,556)	(481,567)	(470,535)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Administrative Expense	(3,858)	(3,924)	(4,528)	(4,454)	(4,199)	(3,662)	(3,805)	(3,408)	(3,556)
Other	(28,732)	(5,779)	(3,867)	(7,109)	(4,379)	(2,478)	84,340	64,967	(4,395)
<b>Net Change in Plan Fiduciary Net Position</b>	(669,544)	1,065,431	344,603	615,658	(278,544)	493,141	278,307	(13,674)	251,957
<b>Plan Fiduciary Net Position - Beginning</b>	7,253,062	6,187,631	5,843,028	5,227,370	5,505,914	5,012,774	4,734,467	4,748,142	4,496,185
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 6,583,518</u>	<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>
<b>Net Pension Liability - Ending (a)-(b)</b>	<u>\$ (338,015)</u>	<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	105.41%	116.43%	99.44%	101.30%	93.05%	102.95%	97.17%	95.65%	99.98%
Covered Employee Payroll	1,938,459	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	-17.44%	-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

	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>						
Group Term Life Insurance						
Service cost	\$ 8,915	\$ 9,882	\$ 7,394	\$ 5,891	\$ 5,358	\$ 7,025
Interest (on the Total Pension Liability)	5,037	4,949	5,874	7,017	6,460	7,103
Effect of plan changes	-	-	-	-	-	-
Effect of assumption changes or inputs	(51,452)	3,920	20,760	36,518	(16,401)	6,705
Effect of economic/demographic (gains) or losses	(5,823)	2,850	(9,275)	2,275	(1,399)	(11,363)
Benefit payments, including refunds	(9,692)	(9,385)	(6,990)	(12,868)	(9,562)	(6,345)
<b>Net Change in Total Pension Liability</b>	<u>(53,015)</u>	<u>12,216</u>	<u>17,763</u>	<u>38,833</u>	<u>(15,544)</u>	<u>3,125</u>
<b>Total OPEB Liability - Beginning</b>	<u>240,434</u>	<u>228,218</u>	<u>210,455</u>	<u>171,622</u>	<u>187,166</u>	<u>184,041</u>
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 187,419</u>	<u>\$ 240,434</u>	<u>\$ 228,218</u>	<u>\$ 210,455</u>	<u>\$ 171,622</u>	<u>\$ 187,166</u>
<b>Plan Fiduciary Net Position (b)</b>	-	-	-	-	-	-
<b>Net OPEB Liability - Ending (a)-(b)</b>	<u>\$ 187,419</u>	<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%	0.00%
Covered Employee Payroll	\$ 1,938,459	\$ 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	9.67%	13.32%	15.02%	13.41%	9.69%	16.23%

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	<u>Lateral Road Precinct 1</u>	<u>Lateral Road Precinct 2</u>	<u>Lateral Road Precinct 3</u>	<u>Lateral Road Precinct 4</u>
<b>ASSETS</b>				
Cash and cash investments	\$ 1,869	\$ 1,785	\$ (115)	\$ 6,170
Intergovernmental receivable				
Total Assets	<u>\$ 1,869</u>	<u>\$ 1,785</u>	<u>\$ (115)</u>	<u>\$ 6,170</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
<b>FUND EQUITY</b>				
Restricted fund balances	1,869	1,785	(115)	6,170
Committed fund balances				
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	<u>1,869</u>	<u>1,785</u>	<u>(115)</u>	<u>6,170</u>
Total Liabilities and Fund Balance	<u>\$ 1,869</u>	<u>\$ 1,785</u>	<u>\$ (115)</u>	<u>\$ 6,170</u>

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	<u>County Court Reporter</u>	<u>Court Records Preservation</u>	<u>County Clerk Jury Fees</u>	<u>C&amp;D Court Technology</u>
<b>ASSETS</b>				
Cash and cash investments	\$ 2,823	\$ 6,563	\$ 1,126	\$ 829
Intergovernmental receivable				
Total Assets	<u>\$ 2,823</u>	<u>\$ 6,563</u>	<u>\$ 1,126</u>	<u>\$ 829</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
<b>FUND EQUITY</b>				
Restricted fund balances				
Committed fund balances	2,823	6,563	1,126	829
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	<u>2,823</u>	<u>6,563</u>	<u>1,126</u>	<u>829</u>
Total Liabilities and Fund Balance	<u>\$ 2,823</u>	<u>\$ 6,563</u>	<u>\$ 1,126</u>	<u>\$ 829</u>

**FISHER COUNTY, TEXAS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	<u>TIF Grant Fund</u>	<u>County Clerk Fees</u>	<u>District Court Records Technology</u>	<u>Commissary</u>
<b>ASSETS</b>				
Cash and cash investments	\$ 134,079	\$ 445	\$ 5,672	\$ 2,974
Intergovernmental receivable				
<b>Total Assets</b>	<u>\$ 134,079</u>	<u>\$ 445</u>	<u>\$ 5,672</u>	<u>\$ 2,974</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,871	\$	\$	
Due to others				
<b>Total Liabilities</b>	<u>4,871</u>			
<b>FUND EQUITY</b>				
Restricted fund balances				
Committed fund balances	129,208	445	5,672	2,974
Assigned fund balances				
Unassigned fund balance				
<b>Total Fund Balance</b>	<u>129,208</u>	<u>445</u>	<u>5,672</u>	<u>2,974</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 134,079</u>	<u>\$ 445</u>	<u>\$ 5,672</u>	<u>\$ 2,974</u>

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Election Services	Election	County Escrow Fund	Court Facility
<b>ASSETS</b>				
Cash and cash investments	\$ 2,755	\$ (144,916)	\$ 18,679	\$ 2,160
Intergovernmental receivable				
Total Assets	<u>\$ 2,755</u>	<u>\$ (144,916)</u>	<u>\$ 18,679</u>	<u>\$ 2,160</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 5,223	\$	\$
Due to others		-		
Total Liabilities		<u>5,223</u>		
<b>FUND EQUITY</b>				
Restricted fund balances				
Committed fund balances	2,755			2,160
Assigned fund balances			18,679	
Unassigned fund balance		(150,139)		
Total Fund Balance	<u>2,755</u>	<u>(150,139)</u>	<u>18,679</u>	<u>2,160</u>
Total Liabilities and Fund Balance	<u>\$ 2,755</u>	<u>\$ (144,916)</u>	<u>\$ 18,679</u>	<u>\$ 2,160</u>



**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Launguage Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
<b>ASSETS</b>				
Cash and cash investments	\$ 508	\$ 2,034	\$ 5,510	\$ 144,505
Intergovernmental receivable				
Total Assets	\$ 508	\$ 2,034	\$ 5,510	\$ 144,505
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Due to others				649
Total Liabilities				649
<b>FUND EQUITY</b>				
Restricted fund balances				
Committed fund balances	508	2,034	5,510	143,856
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	508	2,034	5,510	143,856
Total Liabilities and Fund Balance	\$ 508	\$ 2,034	\$ 5,510	\$ 144,505

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
<b>ASSETS</b>				
Cash and cash investments	\$ 1,371	\$ 132,361	\$ 20,992	\$ 4,400
Intergovernmental receivable				
Total Assets	\$ 1,371	\$ 132,361	\$ 20,992	\$ 4,400
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 189	\$	\$
Due to others				
Total Liabilities		189		
<b>FUND EQUITY</b>				
Restricted fund balances				
Committed fund balances	1,371	132,172	20,992	4,400
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	1,371	132,172	20,992	4,400
Total Liabilities and Fund Balance	\$ 1,371	\$ 132,361	\$ 20,992	\$ 4,400

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
<b>ASSETS</b>				
Cash and cash investments	\$ 9,289	\$ 4,653	\$ 11,688	\$ 3,522
Intergovernmental receivable				
Total Assets	\$ 9,289	\$ 4,653	\$ 11,688	\$ 3,522
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$	\$ 2,115	\$
Due to others				
Total Liabilities			2,115	
<b>FUND EQUITY</b>				
Restricted fund balances				3,522
Committed fund balances	9,289	4,653	9,573	
Assigned fund balances				
Unassigned fund balance				
Total Fund Balance	9,289	4,653	9,573	3,522
Total Liabilities and Fund Balance	\$ 9,289	\$ 4,653	\$ 11,688	\$ 3,522

FISHER COUNTY, TEXAS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Lease Grant
<b>ASSETS</b>				
Cash and cash investments	\$ 34,982	\$ 113,625	\$ (355,630)	\$ 4,102
Intergovernmental receivable				
<b>Total Assets</b>	<b>\$ 34,982</b>	<b>\$ 113,625</b>	<b>\$ (355,630)</b>	<b>\$ 4,102</b>
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 9,750	\$ 3,515	\$ -
Due to others		8,106	-	
<b>Total Liabilities</b>		<b>17,856</b>	<b>3,515</b>	
<b>FUND EQUITY</b>				
Restricted fund balances				4,102
Committed fund balances	34,982			
Assigned fund balances		95,769		
Unassigned fund balance			(359,145)	
<b>Total Fund Balance</b>	<b>34,982</b>	<b>95,769</b>	<b>(359,145)</b>	<b>4,102</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 34,982</b>	<b>\$ 113,625</b>	<b>\$ (355,630)</b>	<b>\$ 4,102</b>

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Justice Court Technology	Drug Forfeiture	Airport Fund	Pre-Trial Checking
<b>ASSETS</b>				
Cash and cash investments	\$ 13,982	\$ 504	\$ (44,282)	\$ 60,515
Intergovernmental receivable				
Total Assets	\$ 13,982	\$ 504	\$ (44,282)	\$ 60,515
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Due to others				
Total Liabilities				
<b>FUND EQUITY</b>				
Restricted fund balances		504		
Committed fund balances	13,982			60,515
Assigned fund balances				
Unassigned fund balance			(44,282)	
Total Fund Balance	13,982	504	(44,282)	60,515
Total Liabilities and Fund Balance	\$ 13,982	\$ 504	\$ (44,282)	\$ 60,515

**FISHER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	<u>Child Abuse Fund</u>	<u>Justice Court Support Fund</u>	<u>Opiod Trust Fund</u>	<u>Water Grant Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>ASSETS</b>					
Cash and cash investments	\$ 678	\$ 1,533	\$ 1,732	\$ (3,025)	\$ 212,447
Intergovernmental receivable				3,025	3,025
<b>Total Assets</b>	<b>\$ <u>678</u></b>	<b>\$ <u>1,533</u></b>	<b>\$ <u>1,732</u></b>	<b>\$ <u>        </u></b>	<b>\$ <u>215,472</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$	\$	\$	\$	25,663
Due to others					8,755
<b>Total Liabilities</b>					<b><u>34,418</u></b>
<b>FUND EQUITY</b>					
Restricted fund balances	678	1,533	1,732		21,780
Committed fund balances					598,392
Assigned fund balances					114,448
Unassigned fund balance					<u>(553,566)</u>
<b>Total Fund Balance</b>	<b><u>678</u></b>	<b><u>1,533</u></b>	<b><u>1,732</u></b>		<b><u>181,054</u></b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ <u>678</u></b>	<b>\$ <u>1,533</u></b>	<b>\$ <u>1,732</u></b>	<b>\$ <u>        </u></b>	<b>\$ <u>215,472</u></b>

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3	Lateral Road Precinct 4
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				
Intergovernmental	5,087	5,087	5,087	5,087
Investment Earnings				
Contributions & Donations				
Other Revenue				
Total Revenues	5,087	5,087	5,087	5,087
<b>EXPENDITURES:</b>				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets	5,133	5,134	5,133	2,567
Health and Welfare				
Capital				
Total Expenditures	5,133	5,134	5,133	2,567
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	(46)	(47)	(46)	2,520
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
<b>NET CHANGE IN FUND BALANCE</b>	(46)	(47)	(46)	2,520
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	1,915	1,832	(69)	3,650
<b>FUND BALANCE - END OF YEAR</b>	\$ 1,869	\$ 1,785	\$ (115)	\$ 6,170

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	County Court Reporter	Court Records Preservation	County Clerk Jury Fees	C&D Court Technology
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	1,556	120	614	75
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				
Total Revenues	1,556	120	614	75
<b>EXPENDITURES:</b>				
Current:				
Judicial				
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
Total Expenditures				
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	1,556	120	614	75
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
<b>NET CHANGE IN FUND BALANCE</b>	1,556	120	614	75
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	1,267	6,443	512	754
<b>FUND BALANCE - END OF YEAR</b>	\$ 2,823	\$ 6,563	\$ 1,126	\$ 829



**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	TIF Grant Fund	County Clerk Fees	District Court Records Technology	Commissary
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services		90	95	
Intergovernmental	81,323			
Investment Earnings				48
Contributions & Donations				
Other Revenue				1,216
Total Revenues	81,323	90	95	1,264
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial				
Elections				
Public Safety				221
Public Works				
Highways & Streets	53,397			
Health and Welfare				
<b>Capital</b>				
Total Expenditures	53,397			221
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	27,926	90	95	1,043
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	27,926	90	95	1,043
FUND BALANCE - BEGINNING OF YEAR, RESTATED	101,282	355	5,577	1,931
FUND BALANCE - END OF YEAR	\$ 129,208	\$ 445	\$ 5,672	\$ 2,974

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Election Services	Elections	County Escrow Fund	Court Facility
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	2,733	7,272		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue				1,220
	2,733	7,272		1,220
<b>Total Revenues</b>	<b>2,733</b>	<b>7,272</b>		<b>1,220</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial				
Elections	1,851	74,184		
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
Capital				
<b>Total Expenditures</b>	<b>1,851</b>	<b>74,184</b>		
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	882	(66,912)		1,220
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
<b>Total Other Financing Sources (Uses)</b>				
<b>NET CHANGE IN FUND BALANCE</b>	882	(66,912)		1,220
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	<b>1,873</b>	<b>(83,227)</b>	<b>18,679</b>	<b>940</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 2,755</b>	<b>\$ (150,139)</b>	<b>\$ 18,679</b>	<b>\$ 2,160</b>

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Language Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services				34,219
Intergovernmental				
Investment Earnings				
Contributions & Donations				6,084
Other Revenue	298	1,107	690	
	298	1,107	690	40,303
<b>Total Revenues</b>	<b>298</b>	<b>1,107</b>	<b>690</b>	<b>40,303</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial				17,883
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
<b>Capital</b>				
<b>Total Expenditures</b>				<b>17,883</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	298	1,107	690	22,420
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in		107		
Transfers out				
<b>Total Other Financing Sources (Uses)</b>		<b>107</b>		
<b>NET CHANGE IN FUND BALANCE</b>	298	1,214	690	22,420
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	210	820	4,820	121,436
<b>FUND BALANCE - END OF YEAR</b>	\$ 508	\$ 2,034	\$ 5,510	\$ 143,856

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$	\$
Fees and charges for services	115	38,248	2,135	
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue		422		1,287
Total Revenues	115	38,670	2,135	1,287
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial		10,155		261
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
<b>Capital</b>				
Total Expenditures		10,155		261
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>				
	115	28,515	2,135	1,026
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
<b>NET CHANGE IN FUND BALANCE</b>	115	28,515	2,135	1,026
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>				
	1,256	103,657	18,857	3,374
<b>FUND BALANCE - END OF YEAR</b>	\$ 1,371	\$ 132,172	\$ 20,992	\$ 4,400

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
<b>REVENUES:</b>				
Licenses and Permits	\$	\$		\$
Fees and charges for services	7,429	73		
Intergovernmental				
Investment Earnings				
Contributions & Donations				
Other Revenue			1,097	287
Total Revenues	7,429	73	1,097	287
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial	10,574			107
Elections				
Public Safety				
Public Works				
Highways & Streets				
Health and Welfare				
<b>Capital</b>				
Total Expenditures	10,574			107
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	(3,145)	73	1,097	180
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out	(107)			
Total Other Financing Sources (Uses)	(107)			
<b>NET CHANGE IN FUND BALANCE</b>	(3,252)	73	1,097	180
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	12,541	4,580	8,476	3,342
<b>FUND BALANCE - END OF YEAR</b>	\$ 9,289	\$ 4,653	\$ 9,573	\$ 3,522

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Leose Grant
<b>REVENUES:</b>				
Licenses and Permits	\$ 1,005	\$ 66,470	\$	\$
Fees and charges for services				
Intergovernmental			55,883	1,283
Investment Earnings				
Contributions & Donations			8,949	
Other Revenue	11,862	1,530		
Total Revenues	12,867	68,000	64,832	1,283
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial	33,114	63,253		
Elections				
Public Safety				960
Public Works				
Highways & Streets				
Health and Welfare			139,044	
Capital				
Total Expenditures	33,114	63,253	139,044	960
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	(20,247)	4,747	(74,212)	323
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in			1,330	
Transfers out				
Total Other Financing Sources (Uses)			1,330	
<b>NET CHANGE IN FUND BALANCE</b>	(20,247)	4,747	(72,882)	323
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	55,229	91,022	(286,263)	3,779
<b>FUND BALANCE - END OF YEAR</b>	\$ 34,982	\$ 95,769	\$ (359,145)	\$ 4,102

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Justice Court Technology	Drug Forfeiture	Airport Fund	Pre-Trial Checking
<b>REVENUES:</b>				
Licenses and Permits	\$	\$	\$ 5,730	\$ 16,550
Fees and charges for services	2,168			
Intergovernmental			-	
Investment Earnings		20		966
Contributions & Donations				
Other Revenue				
<b>Total Revenues</b>	2,168	20	5,730	17,516
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Judicial				822
Elections				
Public Safety		5,525		
Public Works			484	
Highways & Streets				
Health and Welfare				
<b>Capital</b>				
<b>Total Expenditures</b>		5,525	484	822
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	2,168	(5,505)	5,246	16,694
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in				
Transfers out				
<b>Total Other Financing Sources (Uses)</b>				
<b>NET CHANGE IN FUND BALANCE</b>	2,168	(5,505)	5,246	16,694
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	11,814	6,009	(49,528)	43,821
<b>FUND BALANCE - END OF YEAR</b>	\$ 13,982	\$ 504	\$ (44,282)	\$ 60,515

**FISHER COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Child Abuse Fund</u>	<u>Justice Court Support Fund</u>	<u>Opioid Trust Fund</u>	<u>Water Grant Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES:</b>					
Licenses and Permits	\$	\$	\$	\$	\$ 89,755
Fees and charges for services					96,942
Intergovernmental				-	158,837
Investment Earnings					1,034
Contributions & Donations					15,033
Other Revenue	260	958	1,732		23,966
Total Revenues	260	958	1,732		385,567
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Judicial					136,169
Elections					76,035
Public Safety					6,706
Public Works					484
Highways & Streets					71,364
Health and Welfare					139,044
<b>Capital</b>					
Total Expenditures					429,802
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	260	958	1,732		(44,235)
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in					1,437
Transfers out					(107)
Total Other Financing Sources (Uses)					1,330
<b>NET CHANGE IN FUND BALANCE</b>	260	958	1,732		(42,905)
<b>FUND BALANCE - BEGINNING OF YEAR, RESTATED</b>	418	575			223,959
<b>FUND BALANCE - END OF YEAR</b>	\$ 678	\$ 1,533	\$ 1,732	\$	\$ 181,054



# 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

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April 5, 2024

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, 2023. 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 6, 2023. 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. No new accounting policies were adopted and 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 April 5, 2024.

***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 40-46 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 47-66 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

Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS }  
County of Fisher } ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 72630161

That we, Thomas Pohlman, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held

and bound unto 1 Governor of the State of Texas, his successors in office,

in the sum of 2 Twenty Thousand and 00/100 DOLLARS (\$20,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 15th day of March, 2024.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the 14th day of March, 2024, duly Appointed (Elected—Appointed) to the office of Sheriff in and for 3 Fisher County, State of Texas, for a term of one year commencing on the 14th day of March, 2024,


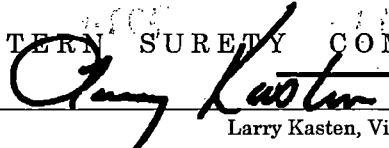
NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, and shall <sup>4</sup>

faithfully perform the duties of office established by law; account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county; execute and return when due the process and precepts lawfully directed to sheriff, and pay to the person to whom they are due or to the person's attorney the funds collected by virtue of the process or precept; and pay to the county any funds illegally paid, voluntarily or otherwise, to the sheriff from county funds.

then this obligation to be void; otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that regardless of the number of years this bond may remain in force and the number of claims which may be made against this bond, the liability of the Surety shall not be cumulative and the aggregate liability of the Surety for any and all claims, suits, or actions under this bond shall not exceed the amount stated above. Any revision of the bond amount shall not be cumulative.

PROVIDED, FURTHER, that this bond may be cancelled by the Surety by sending written notice to the party to whom this bond is payable stating that, not less than thirty (30) days thereafter, the Surety's liability hereunder shall terminate as to subsequent acts of the Principal.

  
Principal  
WESTERN SURETY COMPANY  
By   
Larry Kasten, Vice President

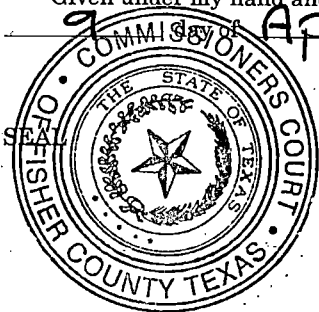
ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of Fisher } ss

Before me, Pat Thomson on this day, personally appeared Thomas Pohlman, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at Ruby, Texas, this



9 day of April, 2024

Pat Thomson  
Fisher County, Texas

OATH OF OFFICE  
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of \_\_\_\_\_, of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed \_\_\_\_\_

Sworn to and subscribed before me at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_

SEAL

\_\_\_\_\_ County, Texas

OATH OF OFFICE  
(General)

I, Thomas Pohlman, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of Sheriff, of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed [Signature]

Sworn to and subscribed before me at Ruby, Texas, this 9 day of April, 2024



Pat Thomson  
Fisher County, Texas

THE STATE OF TEXAS

County of Fisher } ss

The foregoing bond of Thomas Pohlman as Sheriff in and for Fisher County and State of Texas, this day approved in open Commissioner's Court.

ATTEST:

Pat Thomson

County Court Fisher



Date April 9, 2024

[Signature] County Judge,

Fisher County, Texas

THE STATE OF TEXAS

County of Fisher } ss

I, Pat Thomson

County Clerk, in and for said County, do hereby certify

that the foregoing Bond dated the 15 day of April, 2024, with its certificates of authentication, was filed for record in my office the 9 day of April, 2024, at 9 o'clock A M., and duly recorded the 9 day of April, 2024, at 9 o'clock A M., in the Records of Official Bonds of said County in Volume 240508, on page 1 File #

WITNESS my hand and the seal of the County Court of said County, at office in Roby Texas, the day and year last above written.

Pat Thomson Clerk

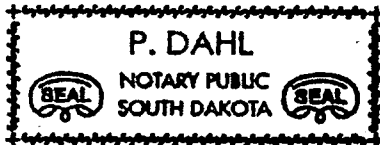
By \_\_\_\_\_ Deputy

County Court Fisher County

ACKNOWLEDGMENT OF SURETY (Corporate Officer)

STATE OF SOUTH DAKOTA } ss  
County of Minnehaha

Before me, a Notary Public, in and for said County and State on this 15th day of March, 2024, personally appeared Larry Kasten to me known to be the identical person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires June 18, 2025

P. Dahl  
Notary Public

# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls  
State of South Dakota, its regularly elected Vice President  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Sheriff County of Fisher

bond with bond number 72630161

for Thomas Pohlman

as Principal in the penalty amount not to exceed: \$20,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 15th day of March, 2024.

ATTEST

L. Bauder

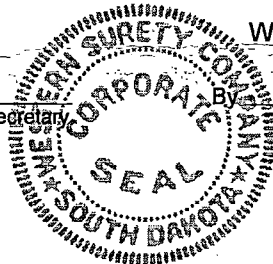
L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

Larry Kasten

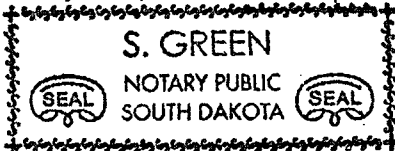
Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss



On this 15th day of March, 2024, before me, a Notary Public, personally appeared Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



S. Green  
My Commission Expires February 12, 2027

Notary Public

To validate bond authenticity, go to [www.enasurety.com](http://www.enasurety.com) > Owner/Obligee Services > Validate Bond Coverage.



Figure: 28 TAC § 1.601(a)(2)(B)

Have a complaint or need help?

If you have a problem with a claim or your premium, call your insurance company or HMO first. If you can't work out the issue, the Texas Department of Insurance may be able to help.

Even if you file a complaint with the Texas Department of Insurance, you should also file a complaint or appeal through your insurance company or HMO. If you don't, you may lose your right to appeal.

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

To get information or file a complaint with your insurance company or HMO:

Call: Customer Service at **1-605-336-0850**

Toll-free: **1-800-331-6053**

Email: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Mail: P.O. Box 5077, Sioux Falls, SD 57117-5077

The Texas Department of Insurance

To get help with an insurance question or file a complaint with the state:

Call with a question: 1-800-252-3439

File a complaint: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Email: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

Tiene una queja o necesita ayuda?

Si tiene un problema con una reclamacion o con su prima de seguro, llame primero a su compania de seguros o HMO. Si no puede resolver el problema, es posible que el Departamento de Seguros de Texas (Texas Department of Insurance, por su nombre en ingles) pueda ayudar.

Aun si usted presenta una queja ante el Departamento de Seguros de Texas, tambien debe presentar una queja a traves del proceso de quejas o de apelaciones de su compania de seguros o HMO. Si no lo hace, podria perder su derecho para apelar.

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

Para obtener informacion o para presentar una queja ante su compania de seguros o HMO:

Llame a: Servicio al Cliente al **1-605-336-0850**

Telefono gratuito: **1-800-331-6053**

Correo electronico: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Direccion postal: P.O. Box 5077, Sioux Falls, SD 57117-5077

El Departamento de Seguros de Texas

Para obtener ayuda con una pregunta relacionada con los seguros o para presentar una queja ante el estado:

Llame con sus preguntas al: 1-800-252-3439

Presente una queja en: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Correo electronico: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Direccion postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

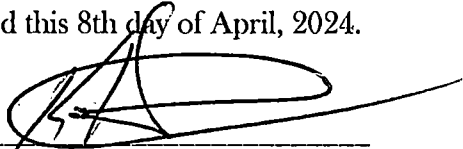


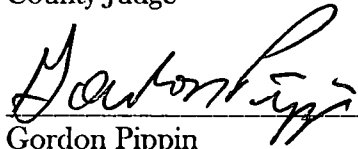
**Proclamation  
Child Abuse Prevention Month  
April 2024**

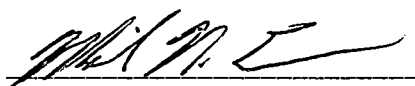
- Whereas,** More than 64,000 cases of child abuse and neglect were confirmed in Texas during 2023; and
- Whereas,** child abuse prevention is a community responsibility and finding solutions depends on involvement among all people; and
- Whereas,** effective child abuse intervention programs succeed because of partnerships among a variety of entities including but not limited to, schools, religious organizations, law enforcement agencies, child protective services, prosecution agencies, medical professionals, mental health professionals, children's advocacy centers and other community-based nonprofit organizations; and
- Whereas,** everyone in the community should become more aware of child abuse prevention and consider helping parents raise their children in a safe nurturing environment as well as supporting local professionals dedicated to meeting the needs of child abuse victims;
- Therefore,** the Fisher County Commissioners Court does hereby proclaim the month of April 2024 as
- "CHILD ABUSE AWARENESS MONTH"**

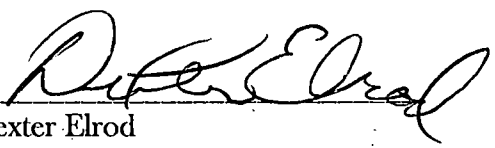
In Fisher County we urge all citizens to work together to reduce child abuse and neglect and to significantly improve the response of our community when child abuse occurs in the months and years ahead.

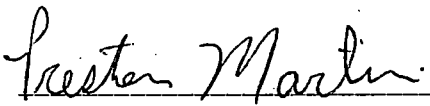
Dated this 8th day of April, 2024.

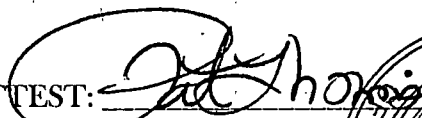
  
\_\_\_\_\_  
Ken Holt  
County Judge

  
\_\_\_\_\_  
Gordon Pippin  
County Commissioner PCT. 1

  
\_\_\_\_\_  
Micah Evans  
Commissioner PCT. 4

  
\_\_\_\_\_  
Dexter Elrod  
County Commissioner PCT. 2

  
\_\_\_\_\_  
Preston Martin  
County Commissioner PCT. 3

ATTEST:   
\_\_\_\_\_  
Pat Thomson  
County Clerk





TEXAS  
Health and Human  
Services

Texas Department of State  
Health Services

# LOCAL RABIES CONTROL AUTHORITY

The Commissers Court of Fisher County  
(governing body) (city or county)

designates Thomas Pohlman as the Local Rabies Control  
(job title or name)

Authority (LRCA) for the purposes of the RABIES CONTROL ACT OF 1981.

This appointment became effective 4-8-24  
(date)

AUTHORIZING PERSON'S NAME (print): KEN HOLT

AUTHORIZING PERSON'S TITLE: County Judge

AUTHORIZING PERSON'S SIGNATURE: [Signature]

Please print the name and contact information of the appointed individual:

NAME: Thomas Pohlman

AGENCY: Fisher County Sheriff's Office

STREET ADDRESS: 207 E.N. 1st Street,

MAILING ADDRESS: PO Box 370

CITY/STATE/ZIP: Roby TX 79543

JOB TITLE: Sheriff

TELEPHONE: 325-776-2273

FAX: 325-776-3269

E-MAIL ADDRESS: Tom.Pohlman@fishercounty.org

RETURN THIS FORM TO: Department of State Health Services  
Zoonosis Control  
1301 S. Bowen Rd., Ste 200  
Arlington, Texas 76013