

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: MAY 28, 2019 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas

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

On this the 28th day May 2019, the Commissioners Court of Colorado County, Texas met in Regular Session at 9:00 A.M., in their regular meeting place at the Colorado County Courthouse, County Courtroom, 400 Spring Street, in the City of Columbus, Texas.

The Following Members were present, to wit:

Honorable Ty Prause	County Judge
Honorable Doug Wessels	Commissioner Precinct #1
Honorable Darrell Kubesch	Commissioner Precinct #2
Honorable Tommy Hahn	Commissioner Precinct #3
Honorable Darrell Gertson	Commissioner Precinct #4
Honorable Kimberly Menke	County Clerk

County Judge Ty Prause called the meeting to order at 9:03 A.M., followed by Pledges to the United States Flag and Texas Flag.

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

__1. Agenda as posted.

Motion by Commissioner Wessels to approve Agenda; seconded by Commissioner Kubesch; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

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

MAY 28, 2019

FILED FOR RECORD
COLORADO COUNTY, TX

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

2019 MAY 23 PM 3:55

KIMBERLY MENKE
COUNTY CLERK

DATE OF MEETING: MAY 28, 2019 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
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N-D.

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

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

1. Agenda as posted.
2. Public comments.
3. Audience to Joe Szewczyk Risk Control Consultant for Texas Association of Counties for presentation of the Excellence in Safety Award to Joyce Guthmann.
4. Proclamation designating the week of June 2 – 8, 2019 as "National Garden Week".

9:15 A.M.
5. Public hearing on designation of a 390.068 acre tract of land located in the Henry Austin Survey, Abstract No. 4, Colorado County, Texas, as a reinvestment zone pursuant to Chapter 312 of the Texas Tax Code.
6. Resolution designating that 390.068 acre tract of land located in the Henry Austin Survey, Abstract No. 4, Colorado County, Texas as a reinvestment zone.
7. Tax abatement request by Robichaux Land Company, LLC in a designated reinvestment zone.
8. Application of Colorado Valley Telephone to install buried cable on county right-of-way of County Road 230, Precinct No. 2. (Kubesch)
9. Application of Industry Telephone Company to bury a communication line upon and along the right-of-way of Buxkemper Road, Precinct No. 3. (Hahn)
10. Request of County Clerk for Commissioners Court to create the position of County Elections Administrator for Colorado County. (Menke)
11. Order Creating County Elections Administrator.
12. Procurement Policies and Procedures in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.
13. Citizen Participation Plan in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.
14. Resolution authorizing an application in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.
15. Approve Comprehensive annual financial report and outside audit for fiscal year ending December 31, 2018. (Kana)
16. Renew membership to State of Texas Cooperative Purchasing Program (CO-OP) and payment of fee in the amount of \$100.00 to the Texas Comptroller of Public Accounts. (Kana)

**MINUTES OF THE COLORADO COUNTY
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- _17. Consent:
- a. Executed Advance Funding Agreement for Bridge Replacement or Rehabilitation Off the State System between the Texas Department of Transportation and the County of Colorado: CSJ 0913-26-064, County Road 221 over West Sandy Creek.
 - b. Superheavy or Oversize Permit Bond No. 81828446 posted by Drymalla Construction Company, Inc. ending June 30, 2020.
 - c. Certificate of Liability Insurance posted by Samson Lone Star Limited Partnership; Samson Resources Company (5/15/2019 – 5/15/2020).
- _18. Examine and approve all accounts payable and budget amendments.
- _19. Announcements (without discussion and no action) by elected officials/department heads.
- _20. Commissioners Court Members sign all documents and papers acted upon or approved.
- _21. Adjourn.

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

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__2. Public comments.

Judge Prause informed there were (7) Public Comment Rules Forms completed:

Billy Kahn, Columbus Chamber of Commerce Director (Agenda Item (2), wanted to say thank you for being such wonderful host for the Magnolia Days Festival. It was a wonderful event and thank you for allowing us to have it.

Debbie Damon (Agenda Item (2), spoke regarding prior (2) AEP Meetings and rates. Refereed to letter she handed out to the Court.

Stan Warfield, JP # 4 (Agenda Item 2), wanted to take this time to give out some kudos to some hard working people and a fantastic job done on May 11th, about 8:30 on May 11th off of CR 79, a crop duster plane went down in the Duncan Ranch and a pilot was killed, Cody Thompson. The Garwood Fire Department and the Eagle Lake Fire Department both responded to the situation, and which they both did an outstanding job, of watching the scene, protecting the scene and doing a lot of honorable stuff. Also, Michael Furrh and EMS were ready to launch a helicopter to help out with the search, but due to the fog in the area that was not allowed to happen. So Michael offered the drone to start the search, but before it got off the ground the crop duster was found. When the family arrived, his wife, his mother-in-law and father-in-law, the Garwood Fire Department meet them at the gate and brought them to the scene and everyone there removed their hats as she approached the body. When Henneke Funeral Home arrived, you could not have asked for a better honor guard to carry his body to be removed. I don't know if Colorado County really understands the kind of hard working people we have that volunteer their time and do such a wonderful job. The Garwood Fire Chief got in touch with the FAA, but I did not remove the body until they arrived to view scene.

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Hugo Richter, Jr., Gary Ulrich and Jordan Christman signed to speak for Agenda Items 5, 6 and 7, will wait till the Public Hearing.

Joe Szewczyk signed in to address Agenda Item 3, which is next on the Agenda.

(See Attachments)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

Colorado County Commissioners' Court

Public Comment Rules

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Public Participation Form

Name (please print) Billy Kahn

Which agenda item do you wish to address? ~~1~~ 2

In general, are you for or against this agenda item? For Against

Billy Kahn
Signature

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MINUTES OF THE COLORADO COUNTY
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Public Participation Form

Name (please print)

Debbie Damon

Which agenda item do you wish to address? 2

In general, are you for or against this agenda item?

For Against

Debbie Damon
Signature

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**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY

COMMISSIONERS COURT

MAY 28, 2019

- **JULY 29, 2015 MEETING WITH BILL NEWYEAR (AEP REPRESENTATIVE). HE EXPLAINED THAT IN 1980 10 KW WAS DETERMINED TO BE THE AVERAGE POWER DEMAND. THAT WAS 35 YEARS AGO AND THERE HAS BEEN NO REVISIONS OR HEARING REGARDING THE KW ISSUE. HIS COMMENT WAS WITH TODAY'S BUSINESS REQUIREMENTS THAT THE KW RATE SHOULD BE RAISED TO AT LEAST 30 KW. HE EXPLAINED THAT THESE HIGH POWER SURGES HAVE A 15-MINUTE WIDOW WHEREBY THAT ONE 15-MINUTE PERIOD IS WHAT AVERAGES THE TDU DELIVERY CHARGES FOR THE NEXT 11 MONTHS WHETHER YOU USE THE POWER OR NOT.**
- **APRIL 16, 2016 MEETING WITH ELGIN JANSEN & BILL NEWYEAR (AEP REPRESENTATIVES). IT WAS CLARIFIED THAT AEP IS RESPONSIBLE FOR THE MAINTENANCE AND REPAIR OF ELECTRIC POLES AND WIRES IN 97 TEXAS COUNTIES (APPROXIMATELY 100,000 SQUARE MILES).**
- **EXAMPLE OF ONE OF OUR LOCAL CHURCHES – AVERAGE MONTHLY BILL FOR 2017 \$613 WITH 79-86% OF THE TOTAL BILL GOING TO AEP WITH THE AVERAGE TDU/DEMAND RATCHET BEING 43.**
- **IT HAS BEEN EXPLAINED TO ME THAT THE BIGGEST HURDLE WOULD BE TOGET THE STATE REPRESETATIVES AND THE LOCAL COMMUNITY ON THE 'BAND WAGON' AND SUPPORT THIS ISSUE. TOWN HALL MEETINGS, PETITIONS, AND LOCAL PRESS EXPOSURE IS IIMPERATIVE OTHERWISE THE ISSUE WILL FALL THROUGH THE CRACKS.**
- **IN REVIEWING THE NEWSPAPER ARTICLE RECENTLY ABOUT AEP RATE INCREASES....I DO NOT SEE MENTIONED THE TDU/DEMAND RATE INCREASE WHICH IS WHAT THE MAJOR CONCERN IS.**

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

WEDNESDAY, JULY 29, 2015

3:30 PM

AMERICAN ELECTRIC POWER (AEP) MEETING

ATTENDEES

William (Bill) Newyear, AEP

Debbie Damon, Owner – B'Dazzled - 1128 Milam – Columbus, Texas

Bill Wiebold For Sarah Wiebold – Landlord – 1126 & 1128 Milam – Columbus,
Texas

Dale Alexander – Business Owner & Landlord – Brides House –

Brenda Buehler – Resident – Columbus, Texas

ABSENT

Dawn T. Dittmar – Attorney at Law – 1126 Milam – Columbus, Texas

Debbie Damon contacted Bill Newyear, Customer Service Account Representative of External Affairs for AEP. AEP is the powerline owners for the Colorado County area. AEP offices are located in Victoria, Texas. Bill Newyear previously visited the B'Dazzled store several years ago with Brenda Buehler being present. At that time Ms. Damon expressed her concerns over the installation of the 'demand meters (high & low demand meters)' now known as Smart Meters and the high TDU Delivery Charges imposed on her business. The average TDU Delivery Charges at that time were \$200+ with the kWh being less than \$60-\$70 per month. The TDU Delivery Charges is excessive to the small and large business owner including churches, non-profit organizations, nursing homes and retirement communities.

Ms. Damon decided not to use the HVAC/Heating Unit for one (1) year May, 2014-May, 2015 just to test the billing procedure.....nothing changed. An explanation was in order.

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It was explained by Bill Newyear that in 1980 10 KW was determined to be the average power demand. That was 35 years ago and there has been no revisions or hearing regarding this issue. It seems apparent that with today's business this KW rate should be raised to at least 30 KW for all businesses.

All attendees were given copies of B'Dazzled electric monthly billing for comparison over the past year. February, 2015 had a brief period where the power surge was extremely high due to cold weather. Bill explained that these high power surges have a 15 minute window whereby that one 15-minute period is what averages the TDU Delivery Charges for the next 11 months. The amount is based on 80% of that one 15-minute period. I would like to move forward with the appropriate procedure to file a complaint with the Public Utility Commission (PUC). Dale Alexander suggested that Columbus City Council be approached with the situation and that this issue be placed on the upcoming City Council meeting scheduled for August 13, 2015. It will then be decided with the support of City Council to file for a hearing date with the PUC.

MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

WEDNESDAY, APRIL 6, 2016

10:00 aM

AMERICAN ELECTRIC POWER (AEP) MEETING

ATTENDEES

Elgin Jansen, AEP Representataive

William (Bill) Newyear, AEP Representative

Dwain K. Dungen - Mayor, Columbus, Texas

Donald Warschak - City Manager, Columbus, Texas

Debbie Damon, Owner – B'Dazzled - 1128 Milam – Columbus, Texas

Brenda Buehler - Prior Business Owner & Resident

At the request of Debbie Damon, Dale Alexander and other concerned small business owners a meeting was scheduled for Wednesday, April 6, 2016 at the City of Columbus Offices with City Representatives of Columbus, Texas and AEP Representatives. The purpose of this meeting was to get a more clear understanding of the high delivery charges imposed on electric billing for small businesses in Columbus, Texas.

Mr. Jansen clarified the following:

- AEP is responsible for the maintenance and repair of electric poles and wires in 97 counties (approximately 100,000 square miles)

- There are three (3) categories of billing: Residential; Industrial; Commercial/Non-residential

- Columbus has a rachet of 10 kW

- Residential has no demand imposed

- Small businesses receive no-cost energy efficiency facility assessments and discounted equipment installation costs through a qualified network of contractors. Commercial customers need to be mindful to reduce peak demand and save energy. No all contractors honor this AEP incentive.

- Demand meters are set by a 15 minute window and this sets the TDU Delivery Charges for the next 11 months whether the power is used or not used. The amount is based on 80% of that 15-minute period. Demand charges are billed for your peak kW use. A spike in demand will result in additional costs on the utility bill may impact charges year round. It is important to understand and minimize demand.

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- Since deregulation electric bills have had to separate the kWh amount of the billing and the kW Delivery Charges. In the past it was totalled together.

- It was mentioned that it was a 'political decision' to spread the AEP delivery charges to the business consumers and not the residences. Businesses don't vote....Residence/People do!

Ms. Damon again expressed her concerns over the installation of the 'demand meters (high & low demand meters)' now known as Smart Meters and the high TDU Delivery Charges imposed on her business. The average TDU Delivery Charges at that time were \$200+ with the kWh being less than \$60-\$70 per month. The TDU Delivery Charges is excessive to the small and large business owner including churches, non-profit organizations, nursing homes and retirement communities.

Ms. Damon decided not to use the HVAC/Heating Unit for one (1) year May, 2014-May, 2015 just to test the billing procedure.....nothing changed. An explanation was in order.

She asked what plan of action needs to take place from the City in order to move forward on requesting a Public Utility Commission Hearing. Mr. Jansen said he would report back to Mayor Dungen with the next procedure.

The 10 kW needs to be raised to 30 kW.

Brenda Buehler and her husband John owned and operated country/western show at the Columbus Opry from April, 1995 until June, 2006. The Opry was located in the Oaks Theatre on Walnut Street. The doors were open every Saturday night at 5:00 PM to accommodate band/entertainer rehearsal and the doors were locked at approximately 11:00 PM. This was for the first 10 years. The last year of operation we were open once a month but with the same hours. Our attendance was sufficient to cover nightly expenditures and monthly mortgages for the building and the adjoining property used as a parking lot for the Opry and also for the property/business insurance. Our electric bill was extremely high and we did indeed loose business because we were unable to sufficiently heat and cool the building for the comfort of our audience. Despite our accomplishments, and having been awarded the Nashville Music Association award for outstanding *OPRY OF THE YEAR* for 9 years, we determined that we could no longer supplement the expenses using personal savings. In 2006 we closed the doors on a business that was a positive impact to the Columbus economy.

Dale Alexander initiated a meeting with Columbus, Texas representative Senator Lois W. Kolkhorst. Monday, April 25, 2016 at 2:00 PM in her offices in Brenham, Texas. Ms. Damon called Cheryl Tiemann, Admin Assistant to Kolkhorst (979-251-7968) to get protocol instructions. Senator Kolkhorst needs a list of attendees by Thursday, April 21, 2016.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

Colorado County Commissioners' Court ✓

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Public Participation Form

Name (please print) STAN WARFIELD

Which agenda item do you wish to address? 2

In general, are you for or against this agenda item? For _____ Against _____

Stan Warfield
Signature

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MINUTES OF THE COLORADO COUNTY
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Public Participation Form

Name (please print) Hugo Richter, Jr.

Which agenda item do you wish to address? 5 thru 7

In general, are you for or against this agenda item? For Against

Hugo H. Richter, Jr.
Signature

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MINUTES OF THE COLORADO COUNTY
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Public Participation Form

Name (please print) Gary Ulrich

Which agenda item do you wish to address? 5-7

In general, are you for or against this agenda item? For Against X

Gary Ulrich
Signature

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MINUTES OF THE COLORADO COUNTY
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Public Participation Form

Name (please print) Jordan Christman

Which agenda item do you wish to address? 5/6/7

In general, are you for or against this agenda item? For Against


Signature

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MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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Public Participation Form

Name (please print) Joe Szweczyk

Which agenda item do you wish to address? # 3

In general, are you for or against this agenda item? For Against


Signature

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

MAY 28, 2019

- __3. Audience to Joe Szewczyk Risk Control Consultant for Texas Association of Counties for presentation of the Excellence in Safety Award to Joyce Guthmann.**

Joe Szewczyk, Risk Management Consultant for our area is here today to recognize Colorado County and wants the County to keep the trend going. Colorado County applied for an awards program, and out of (40) applications, only (8) received our highest level of award, which is the excellence and safety, and I am proud to announce that Colorado County was one of those eight.

You have good policy compliance and do certain safety trainings and the County has a loss ratio of under 50%.

Also, Precinct No. 4 workers are wearing road guard vests at all times, which is commendable.

At this time Joyce Guthmann, County Treasurer was asked to come forth to have her picture taken with the Court.

- __4. Proclamation designating the week of June 2 – 8, 2019 as "National Garden Week".**

Judge Prause read Proclamation to the Court.

At this time he asked those in attendance to come forth to have their picture taken with the Court and those being: Martha Jordan, Chris Schobel, Gene Schobel, Sharon Wegenhoft, Velma Harrington, Debbie Braden and Janet Johnson.

Motion by Judge Prause to approve Proclamation designating the week of June 2 – 8, 2019 as "National Garden Week"; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

COLUMBUS GARDEN CLUB
NATIONAL GARDEN WEEK
PROCLAMATION



WHEREAS, Gardeners have a passion for nurturing the beauty and resources for the earth through the planting of seeds, the care of all plants and the riches of their efforts; and

WHEREAS, Gardeners work to preserve our country's traditional spirit of independence and initiative through innovation and hard work, and gardeners seek to add beauty, fragrance and nutrition to our lives through the growing of herbs, vegetables, foliage and flowers; and

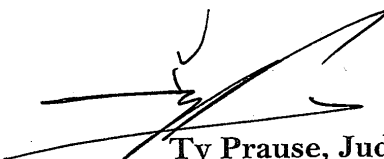
WHEREAS, Gardening furnishes a challenging and productive activity for many citizens, for those just learning as well as those having years of experience, and gardening promotes a healthy lifestyle, reduces stress, and teaches that rewards can come from diligent efforts; and

WHEREAS, Gardening enables members of Columbus Garden Club as well as garden clubs across the nation and the world to serve others in the communities where they reside and work; and

WHEREAS, Columbus Garden Club, affiliated member of National Garden Clubs and Texas Garden Clubs, has worked to beautify the community of Columbus since 1936 with projects that have included the planting and maintenance of pocket gardens and planters; the annual Columbus Trash Off Day; recognition of Yard of the Month; and encouragement of conservation and recycling;

NOW, THEREFORE, Be It Resolved that in an effort to acknowledge the importance of Gardening and the numerous contributions of Gardeners of Columbus, County Judge Ty Prause designates the week of June 2 – 8, 2019 as National Garden Week.

Dated this 28th day of May 2019


Ty Prause, Judge
the County of Colorado, the State of Texas

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

MAY 28, 2019

9:15 A.M.

- ___5. Public hearing on designation of a 390.068 acre tract of land located in the Henry Austin Survey, Abstract No. 4, Colorado County, Texas, as a reinvestment zone pursuant to Chapter 312 of the Texas Tax Code.

Judge Prause stated that it is now 9:34 AM, we will open Public Hearing.

Hugo Richter, Jr. filled out Public Comment Rules Form to address Agenda Items

5, 6 and 7. I live in Precinct No. 2 next to the place that is asking for the abatement. All us land owners have paid our taxes for years and years. Our place has been owned by the Richter's for over a hundred years, you have to pay your taxes, hard times or not. I questioned about (171) people on both sides of the Colorado River, in Weimar, Columbus and Garwood, and not one person approved this tax abatement. When you pay that much money for a place as they have already, and put so much construction into the place like they have, dozing and track hoes, building roads and putting up high fences, and now all of a sudden they come wanting a tax abatement. My feeling is if you got that much money buying the place and putting that much money into the place, that you should have enough money to pay for your taxes.

Gary Ulrich, filled out Public Comment Rules Form to address Agenda Items 5, 6 and 7. I live adjacent to property in question, and agree with everything Mr. Richter stated. The road there in Precinct no. 2 is not made for heavy traffic, and if the business is successful, it will worsen with all the traffic and the heavy equipment traveling on it. Also looking at more trash on the road. If you need a tax abatement on your place maybe you need to start another business. Also, if the tax abatement is granted and the business does not succeed, or some of the land is sold, I think they need to pay back the County for that part of the abatement.

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

Jordan Christman, representing Robichaux Land Company, LLC, stated they are looking at a construction start of July 2019. They have been doing some improvements but that is not what they are asking the abatement for. The investment total is about five million, with 35 – 40 jobs once it is complete. They are hoping it will be operational around this time next year. We are looking at a ten year abatement for this, 100% for the first five years, 75% for years six and seven, 25% for years eight thru ten. With the depreciation schedule by year eleven it should hit the tax roll at about four million.

Judge Prause questioned the tax abatement amounts and depreciation of the project. Also questioned what kind of jobs these are? She stated for maintenance and operation of the facility, gift shop and selling of tickets. I do not have the information on the amount they would get paid. Jordan stated that without the abatement they would stop all construction and just set on the property and then sell it.

Commissioner Hahn stated that we do not have all the answers this morning regarding the employees. And what we find out later when giving abatements, the companies have a tendency to go to temps. If the wages and the benefits aren't there, our locals won't be interested.

Commissioner Gertson asked what kind of animals will be there? Jordan replied antelope, more or less exotic game.

Commissioner Kubesch stated in order to do this we would have to grant a variance.

He asked why did they pick that spot? Jordan replied they just liked the land.

Kubesch stated that we do have a service to provide, the demographics are perfect as far as location. We have had other family oriented businesses come into our County and the haven't applied for tax abatements on expansions and they are doing very well.

Commissioner Wessels stated that he thinks abatements are good in certain circumstances, and I do think this is a good plan, but I wouldn't like to live off the road like these two gentlemen it would not be good as far as the traffic.

**MINUTES OF THE COLORADO COUNTY
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Judge Prause stated that his only other comments is that he has met with Mr. Robichaux and think he has good intensions, but the timing of this application is not very good. I just asked every department head to hold their expenditures. I don't think its fair to ask our County to give up \$157,000.00 over the next ten years. Judge Prause said that he is opposed to this application.

Hugo Richter added that the road as of right now is in bad shape, too narrow for two vehicles to pass on, and I will not give up any of my land for a right-of-way nor will my neighbors.

Billy Kahn stated that abatements are incentives to bring business to smaller cities. I think this animal park would be beneficial to all other businesses, such as our hotels, gas stations, restaurants. Also think about the sales tax, not only from the animal park, but all the other businesses.

Judge Prause stated that we as the Court are not picking winners or losers, we hope that they do succeed, but today we have not had answers to all our questions.

Judge Prause stated that we will close the Public Hearing at 10:02 AM.

- __6. Resolution designating that 390.068 acre tract of land located in the Henry Austin Survey, Abstract No. 4, Colorado County, Texas as a reinvestment zone.

There being no motion, this Agenda Item failed.

- __7. Tax abatement request by Robichaux Land Company, LLC in a designated reinvestment zone.

No action on this Agenda Item.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TX

COLORADO COUNTY APPLICATION FOR TAX ABATEMENT

2019 APR 30 AM 8:21

SUBMISSION REQUIREMENTS:

KIMBERLY MENKE
COUNTY CLERK

N.D.

This application should be filed prior to the beginning of construction or the installation of equipment. This filing acknowledges familiarity and conformance with the **GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENT** (copy enclosed). This application will become a part of any later agreement or contract. False representations thereon will be grounds for the voiding of any later agreement or contract. Effective February 27, 2012, there will be a \$200.00 application fee due with each initial application for abatement.

THE ORIGINAL COPY OF THIS APPLICATION, THE \$200.00 APPLICATION FEE AND ALL ATTACHMENTS SHOULD BE SUBMITTED TO:

COUNTY JUDGE
COLORADO COUNTY
COLORADO COUNTY COURTHOUSE
P. O. BOX 236
COLUMBUS, TEXAS 78934

PART 1 – APPLICANT INFORMATION:

Company Name: Robichaux Land Company, LLC (Hatari Wildlife Park)

Address: 1145 County Road 218

City, State, Zip: Weimar, TX 78962

Phone No.: 985-856-2198

Contact Person/Title: Dionne LeBoeuf, Treasurer

Submission Date: 4/25/2019

Type of Business Structure: N/A Corporation
N/A Partnership
N/A Proprietorship

Total Number to be Employed: 35-40

Annual Corporate Sales: over \$6,000,000

Annual Report Submitted? Yes X No
(see instructions)

**MINUTES OF THE COLORADO COUNTY
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PART II – PROJECT INFORMATION:

Check Type of Facility to be Abated:

<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Regional Service
<input type="checkbox"/> Research Facility	<input type="checkbox"/> Regional Distribution
<input checked="" type="checkbox"/> Regional Entertainment	<input type="checkbox"/> Other Basic Industry
<input type="checkbox"/> Hotel/Motel	

Location and Legal Description of Property:

(attach map and description)
1145 County Road 218, Weimar, TX 78962

Proposed Facility is located in the following taxing jurisdictions:

School District: Weimar Independent School District
City: N/A
Drainage District: Colorado County Groundwater Conservation District
Hospital District: N/A
Other Districts: N/A

This Application Is For A: New Plant
 Expansion
 Modernization/Improvements

PART III- PROJECT DESCRIPTION:

Attach a statement of the project which:

1. Describes the Product(s) or Service(s) to be provided.
2. Fully explains the project to be undertaken.
3. Describes the site and existing improvements.
4. Describes all proposed improvements to be made.
5. Provides a list of improvements and fixed equipment for which abatement is requested.

**MINUTES OF THE COLORADO COUNTY
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PART IV – ECONOMIC IMPACT INFORMATION:

- Item A.** Original Investment in Improvements: \$5,000,000
- Item B.** Permanent Employment Estimate: 35-40 employees
If existing facility, what is the current employment? _____
Estimate number of plant jobs: _____
Retained: _____
Created: 35-40 employees
At Startup/Opening: 20 employees
Employment at end of year: 35-40
- Item C.** Construction Estimates:
Construction Start: July month, 2019 year
Construction End: May month, 2020 year
- Item D.** School District Impact Estimates:
Give number of Families transferred to area: N/A: Hiring Locally if Possible
Children added to ISD: N/A
- Item E.** City Impact Estimates:
Volume of Treated Water required: N/A: facility will use well water
Volume of Effluent to be treated: N/A: septic system
(Provide a statement on planned water and sewer treatment methods and disposal of effluent if the facility is to be located outside city systems.)
Has permitting been started? ___ Yes ___ No X NA
(if yes, give dates) _____
- Item F.** Estimated Appraised Value on Site:
Value as of January 1 preceding Abatement:
Land: \$1,710,060 Personal Property: N/A
Improvements: \$218,280

**MINUTES OF THE COLORADO COUNTY
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Value, upon completion of project, NOT subject to abatement:

Land: \$1,710,060 Personal Property: N/A

Improvement: \$218,280

Estimated Value of Eligible Improvements after Abatement Agreement expires:

Land: \$1,710,060 Personal Property: N/A

Improvements: \$6,218,280

Item G. Variance:

Is a variance being sought under Section 3(g) of the "Guidelines and Criteria"? X Yes No

If "Yes", attach any supplementary information required.

Item H. Tier

1. Check which tier of abatement you are requesting.

Tier I (\$250,000.00 TO \$999,999.99)

Tier II X (\$1,000,000.00 or more)

2. If you are requesting a Tier II abatement and it is determined you fall below the Tier II level, do you wish to Request a Tier I abatement? Yes.

3. If you are requesting a Tier II abatement, specify how 10 new jobs will be created or how your business will prevent the loss of 10 jobs.

Approximately 35-40 new jobs will be created for the operation and maintenance of Hatari Wildlife Park.

4. Calculate the taxable status all the different types of taxable property, eligible and ineligible, for tax abatement. At the current county tax rate show the amounts of taxes that will be paid to the County and the amounts that would be exempt if the abatement is granted. Example:

Land (Ineligible) = Value of Land x current tax rate = amount
100

Fixed machinery-- Value of fixed machinery x rate = amount
(Eligible) 100

MINUTES OF THE COLORADO COUNTY
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PART V – OTHER AGREEMENT APPLICATIONS:

Has the Company made application for abatement of this project to other taxing jurisdictions or counties? ____ Yes No

- If "Yes", provide:
1. Dates of Application.
 2. Hearing Dates.
 3. Name of Jurisdiction(s) and Contacts(s).
 4. Any letter of intent to abate or agreements.

PART VI – DECLARATION:

To the best of my knowledge, the above information is an accurate description of project details.



Company Official Signature

Garrett Peters, Senior Consultant

Printed Name and Title

April 25, 2019

Date of Signature

**MINUTES OF THE COLORADO COUNTY
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KE ANDREWS
VALUATION • TAX • SOLUTIONS

Part I—Application InformationPlease See Application**

Part II—Project Information Please See Application**

Part III—Project Description

1. Hatari Wildlife Park will be used for public education and conservation purposes.
2. Approximately 390 acres in Colorado County will be transformed into Hatari Wildlife Park
3. Please find enclosures from Colorado County Appraisal District detailing the site and existing improvements.
4. Improvements will feature several barns and sheds for livestock shelter, outbuildings for storage, a gift shop, parking area, and fencing
5. It is our request that this application includes the improvements in the form of the following: barns, sheds, outbuildings, gift shop, parking area, fencing, etc.

Part IV—Economic Impact InformationPlease See Application for Items A-G**

Item G.

Robichaux Land Company, LLC requests a variance be considered for Hatari Wildlife Park based on the economic benefits that will be added to Colorado County including job creation and bolstered local tourism. The park will create an estimated 25-40 jobs and will inevitably serve as a tourist attraction ultimately spurring growth in local businesses such as restaurants, shops, lodging, gas stations, etc.

Item H.

4. Attached

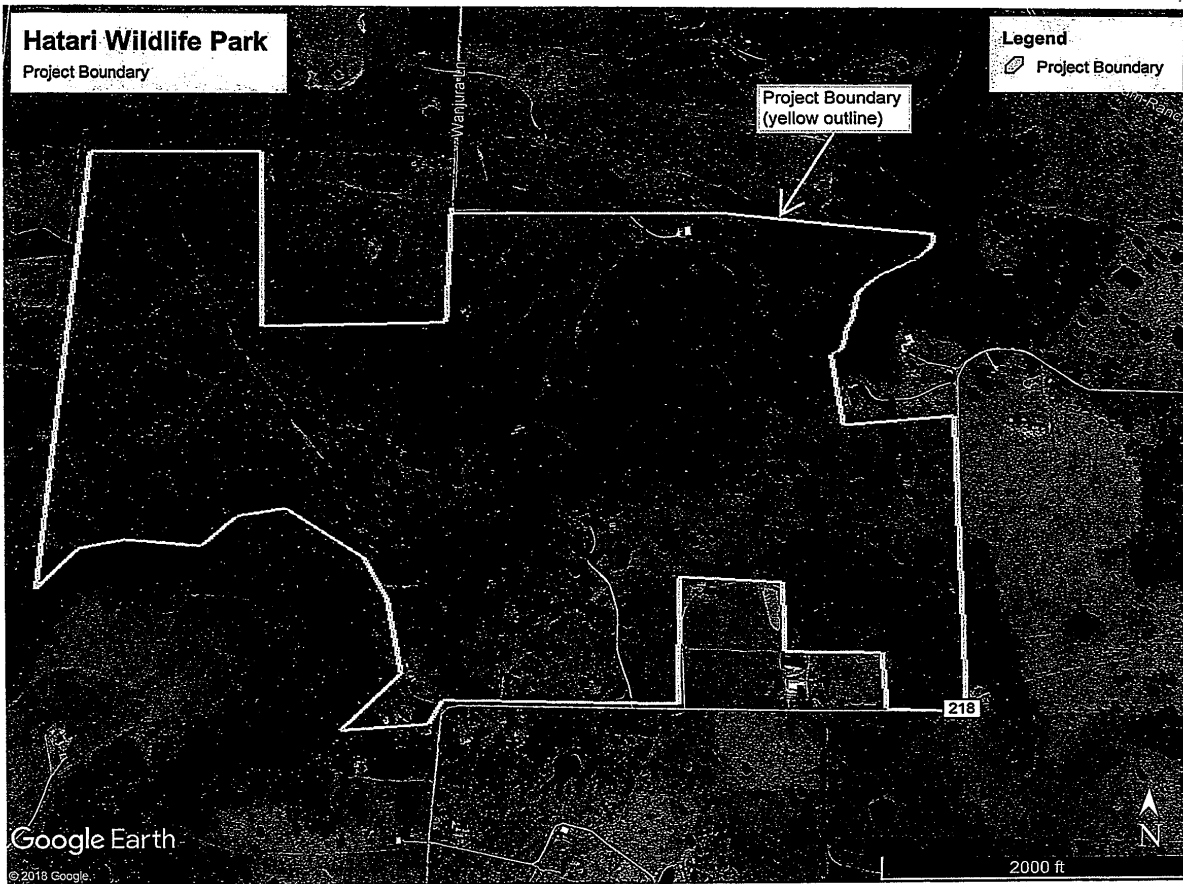
Part V—Other Agreement ApplicationPlease See Application**

Part VI—DeclarationPlease See Application**

AUSTIN • DALLAS • DENVER

1900 DALROCK ROAD • ROWLETT, TX 75088 • T (469) 298-1594 • F (469) 298-1595 • keatax.com

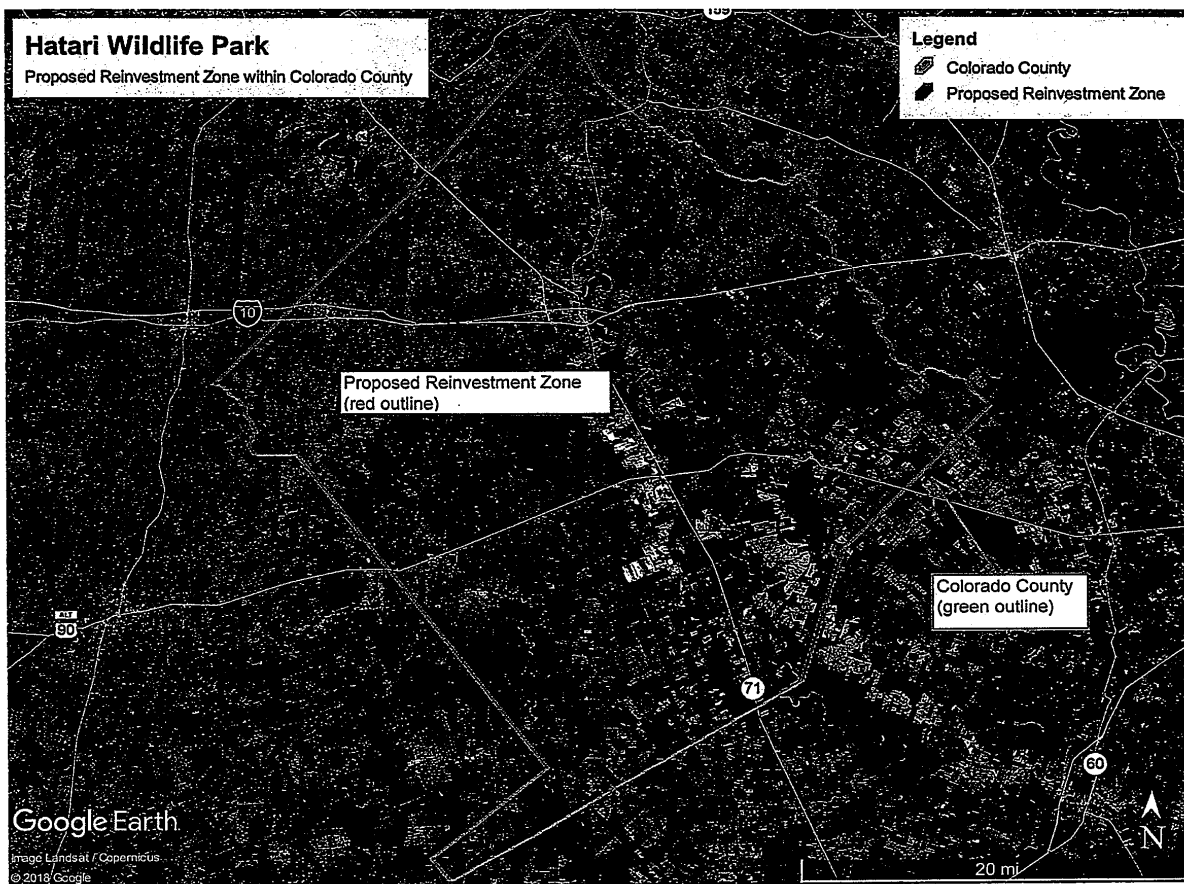
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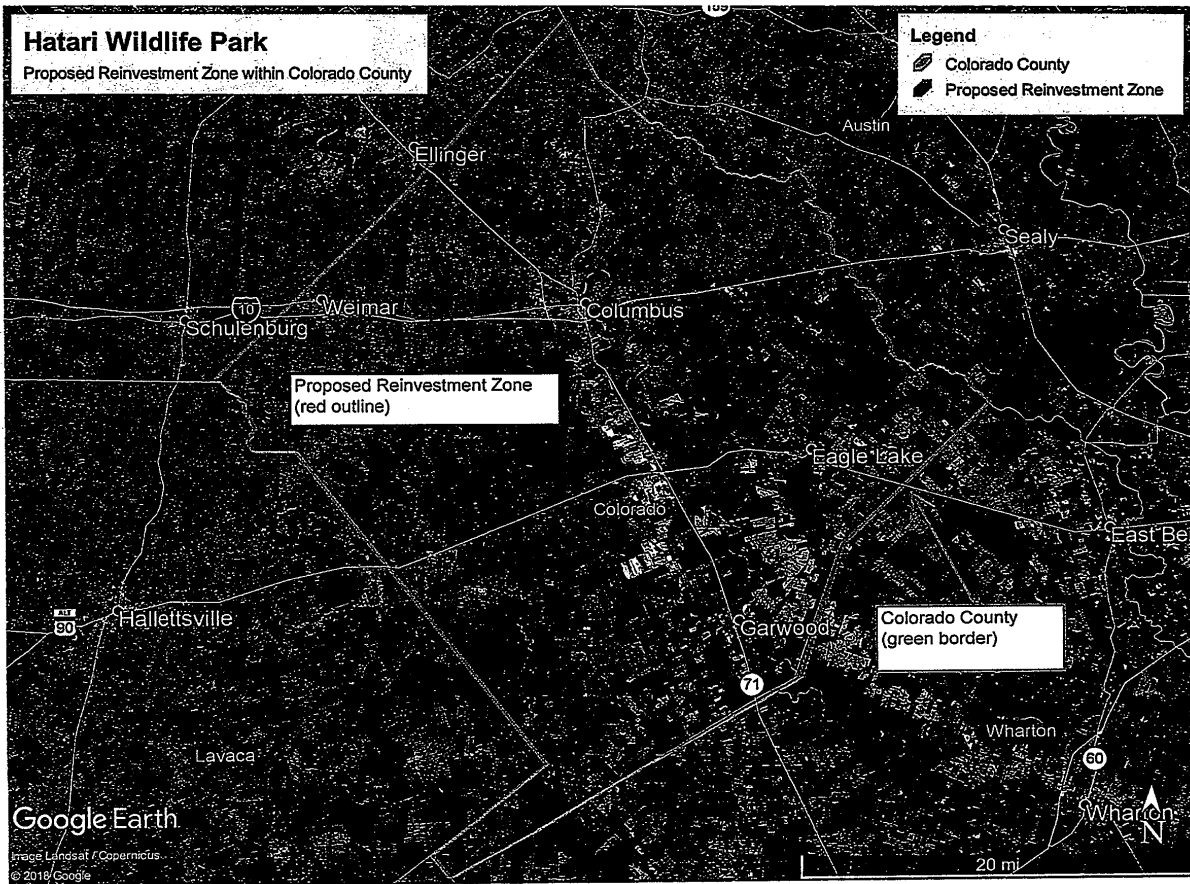
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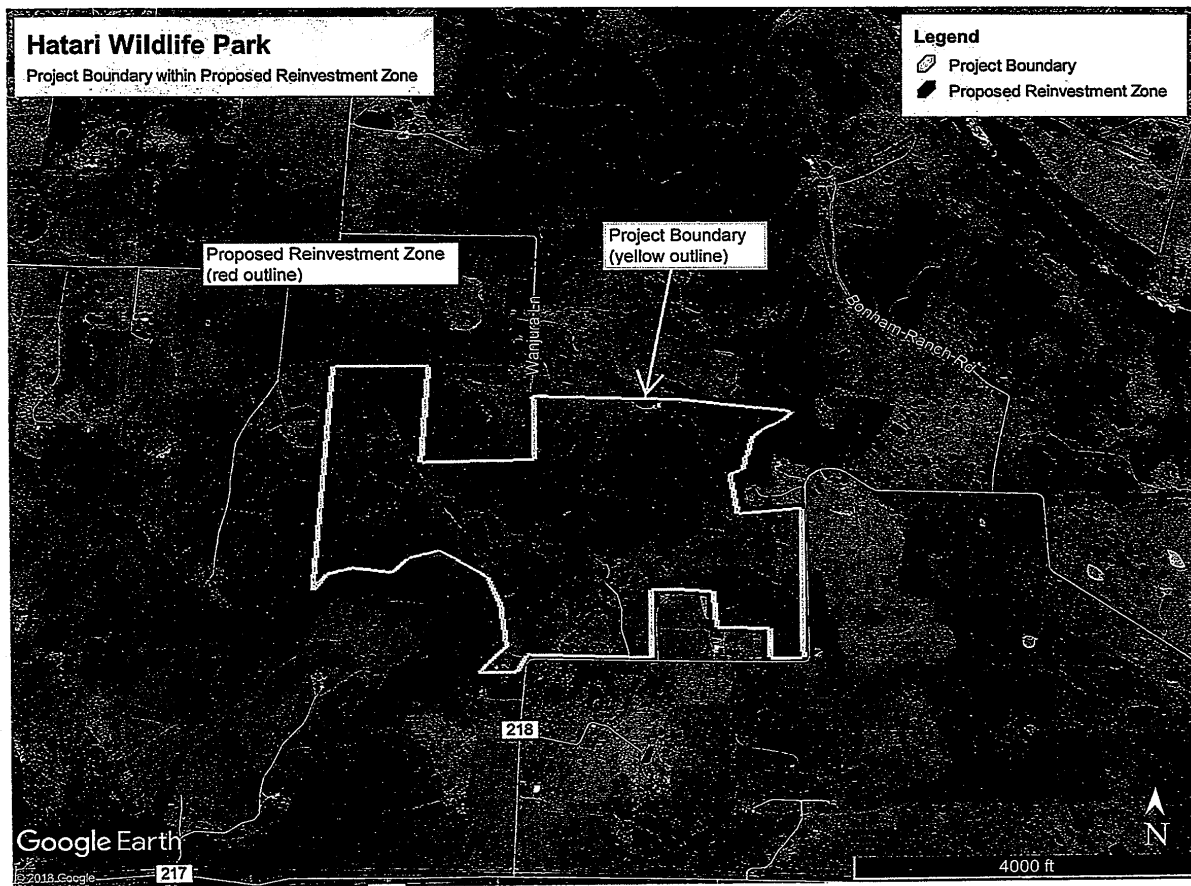


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Year	Projected Investment	Factor	Taxable Value	TAX RATE (Colorado Co.)	w/o Abatement	w/Abatement	Abatement Percentage
1	\$ 1,500,000	100.00%	\$ 1,500,000	0.0051	\$7,650.00	\$ -	100%
2	\$ 5,000,000	100.00%	\$ 5,000,000	0.0051	\$25,500.00	\$ -	100%
3	\$ 5,000,000	98.00%	\$ 4,900,000	0.0051	\$24,990.00	\$ -	100%
4	\$ 5,000,000	96.00%	\$ 4,800,000	0.0051	\$24,480.00	\$ -	100%
5	\$ 5,000,000	94.00%	\$ 4,700,000	0.0051	\$23,970.00	\$ -	100%
6	\$ 5,000,000	92.00%	\$ 4,600,000	0.0051	\$23,460.00	\$ 5,865.00	75%
7	\$ 5,000,000	90.00%	\$ 4,500,000	0.0051	\$22,950.00	\$ 5,737.50	75%
8	\$ 5,000,000	88.00%	\$ 4,400,000	0.0051	\$22,440.00	\$ 16,830.00	25%
9	\$ 5,000,000	86.00%	\$ 4,300,000	0.0051	\$21,930.00	\$ 16,447.50	25%
10	\$ 5,000,000	84.00%	\$ 4,200,000	0.0051	\$21,420.00	\$ 16,065.00	25%
Total					\$218,790.00	\$ 60,945.00	

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- ___8.** Application of Colorado Valley Telephone to install buried cable on county right-of-way of County Road 230, Precinct No. 2. (Kubesch)

Motion by Commissioner Kubesch to approve application of Colorado Valley Telephone to install buried cable on county right-of-way of County Road 230, Precinct No. 2; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

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COUNTY ROAD RIGHT-OF-WAY
APPLICATION, AGREEMENT & PERMIT
FOR COLORADO COUNTY

Application

Applicant Company: Colorado Valley Telephone
Contact Person: Brian R Mueller
Address: 4915 South US Hwy 77
LaGrange, Texas 78945
Phone: 979-247-8179 Fax: 979-247-5115

Location of right-of-way for proposed construction/installation/repairs in Precinct 2 :
On Colorado County ROW of CR 230 beginning 2,870' South from the intersection of CR 2103 and
7,400' North of the intersection of Harmony Rd, crossing CR 230, then East along the South ROW
approximately 400'.

Description of right-of-way work to be performed:

Install Buried Copper cable in 1.25" HDPE duct by boring from the North ROW of CR 230 to the
South ROW to a new pedestal and then to plow East 400' along CR 230 to a new pedestal by
customer driveway.

5-23-19
Date

Brian R. Mueller
Signature of Firm Name Representative

Brian R Mueller
Printed Name of Firm Name Representative

**MINUTES OF THE COLORADO COUNTY
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Agreement

In exchange for the issuance of a permit by Colorado County to perform the work described on the Application, Applicant agrees to comply with the following provisions:

1. Applicant shall pay a permit, inspection and document review fee of \$1,000 for the Oil & Gas industry and \$100 for all other types of right-of-way permits and a fee of \$500 for each open cut of a County Road if that procedure is approved by the Precinct Commissioner.
2. Applicant expressly recognizes that the issuance of a permit by Colorado County does not grant any right, claim, title, or easement in or upon the road or its appurtenances. In the future, should Colorado County, for any reason, need to work, improve, relocate, widen, increase, add to, decrease, or in any manner change the structure of the road or right-of-way, the line, if affected, will be moved, or relocated at the complete expense of Applicant.
3. Colorado County, its employees, agents or assigns will be held harmless for all claims, actions, or damages of every kind and description which may occur to or be suffered by any person or persons, corporation, or property by reason of the performance of any such work, character of material used or manner of installation, maintenance or operation or by improper occupancy of rights-of-way or public place or public structure, and in case any suit or action is brought against Colorado County for damages arising out of or by reason of any of the above causes, Applicant, its successors or assigns, will upon notice to him or them of commencement of such action, defend the same at his or their own expense, and will satisfy any judgment after said suit or action shall have finally been determined if adverse to Colorado County.
4. Colorado County, its employees and agents will, at no time, be held liable for any damage or injury done to the property of Applicant whether in contract or in tort, which may result from improving and/or maintaining its county roads or right-of-ways.
5. The Applicant must provide three copies of drawings or diagrams showing proposed location of the utility, pipeline, communication line, electrical line, or telephone line (hereafter "utility") with respect to right-of-way, type of installation or repair, size, length, material, and size of appurtenances, if any.
6. The construction and maintenance by Applicant shall not interfere with a previously installed utility. When necessary to remove or adjust another utility, a representative of that other utility shall be notified to decide the method and work to be done. Any cost of temporarily or permanently relocating other utilities shall be borne by Applicant.

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7. If Applicant is installing a pipeline across a county road, the pipe shall be encased from right-of-way line to right-of-way line. Vents will be provided at each end where the length of casing is over 150 feet. All vents shall be placed outside county road right-of-way. Readily identifiable and suitable markers shall be placed at the right-of-way line where it is crossed by the pipeline.
8. If Applicant is installing a pipeline along the county road right-of-way it shall be located as close as possible to the right-of-way line as specified by the Precinct Commissioner. Readily identifiable and suitable markers shall be placed along the pipeline every 1,000 feet.
9. Applicant agrees to haul heavy loads or equipment to the work site along routes designated by the Commissioner of the Precinct in which such roads are located and Applicant, further, agrees to reimburse the County for any and all damages to roads and bridges in Colorado County from the movement of said loads or equipment within 30 days of receipt of County's notice of damages.
10. The Applicant shall make every effort to open and close all trenching operations during the daylight hours of one day. Appropriate measures shall be followed in the interest of safety, traffic convenience and access to adjacent property for all trenching operations. It shall be the responsibility of the Applicant to adhere to the section on construction and maintenance as outlined in the Texas Manual of Uniform Traffic Control Devices.
11. All lines, where practicable, shall be located to cross roadbed at an approximate right angle. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
12. Parallel lines will be installed as near to the right-of-way line as possible, and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Precinct Commissioner.
13. No work shall be performed in the County right-of-way until after a permit has been issued by the County. Each permit will be valid for a period of 180 days. If construction has not been completed within this period, a new permit must be obtained.
14. The Applicant or its Contractor shall have a copy of the executed Application, Agreement and Permit available on the job site during the duration of the work.
15. All lines shall be buried at least forty (40) inches below the lowest point of the roads, ditches, creeks or borrow pits.
16. All open cut excavations of a county road shall be no greater in width than is necessary to adequately install the utility line.

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17. Operations along roadways shall be performed in such a manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures, or other right-of-way features as a direct result of this installation will be borne by the Utility.
18. Upon completion of the project, all equipment, construction material, surplus materials, trash, broken concrete, lumber, etc. shall be removed from the construction site. The entire construction site shall be graded and cleaned to present the appearance as it was prior to construction or better.
19. For utility lines crossing under a County road or private entrance, Contractor shall be required to drill, core, or bore through the sub-grade at a depth to be determined by the Precinct Commissioner. If, however, such procedure is deemed impractical by reason of rock, utilities, underground construction or terrain, special permission shall be obtained from the Precinct Commissioner before an open road cut will be allowed. If approved, trenching, backfilling, and resurfacing of the cut shall be done in accordance with the procedures outlined in this Agreement. The Applicant shall be responsible for all paving repair for a period of one year after completion.
20. Backfill requirements for all open cut excavation and trenches shall be as follows:
 - i. Areas not subject to or influenced by vehicular traffic- the trench backfill shall be placed in layers not more than ten inches (10") in depth, and shall be compacted by whatever means the Contractor chooses.
 - ii. Areas subject to or influenced by vehicular traffic- the trench backfill shall be mechanically compacted in six-inch (6") lifts to a minimum of ninety percent (90%) modified proctor density.
 1. Dirt Roads- Backfill shall be well tamped in six inch (6") layers to a point nine inches (9") below the surface of the road, after which one-foot (1') of good gravel shall be tamped until level with the existing surface.
 2. Gravel Roads and Streets- Backfill shall be well tamped in six inch (6") layers to a point nine inches (9") below the surface of the road after which one foot (1') of good gravel shall be tamped until level with the existing surface.
 3. Asphalt Roads- Backfill materials shall be selected mineral aggregate and cement in proportions of 27 to 1, properly compacted (tamped to proper density of 90%) to within two inches (2") of road surface. Asphaltic concrete must then be added and tamped or rolled to make a level surface with existing road surface.

**MINUTES OF THE COLORADO COUNTY
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21. The Applicant shall not cut or open more than one-half of the roadway at a time, in order to maintain the flow of traffic at all times. However, in an emergency or with the permission of the Precinct Commissioner, the total width of the roadway may be cut or opened, provided barricades are placed at the first intersection each way from the cut, and suitable detour signs are erected.
22. All of the above work shall be done under the direction of, and be satisfactory to, the Precinct Commissioner. The holder of the permit shall notify the Precinct Commissioner twenty-four (24) hours prior to the time the work will be done, to allow the Precinct Commissioner to be present at the time the work is done. This will in no way relieve the Applicant from its responsibility for maintenance due to failure of the repaired cut.
23. Failure to Comply with Specifications: If an opening or cut in the county right-of-way is not refilled and restored as herein provided, the County will notify the Applicant in writing to refill and restore the opening to the satisfaction of the Precinct Commissioner. If the Applicant fails to comply with the written request within ninety (90) days after receipt of such notice, the County is authorized to disable or remove the utility from the right-of-way and Applicant will pay for any expenses for the refilling and restoration within thirty (30) days after notice of the amount by County. Failure to refill, restore, or pay will authorize the County to collect using the Performance Bond. No further permits shall be issued to such Applicant until these costs have been paid.
24. An opening or cut in a county road that is not refilled and restored within 24 hours following verbal notice to applicant by Precinct Commissioner will be repaired by County and Applicant will be billed for the cost of repairs. Failure to pay this bill will authorize County to collect the bill using the Performance Bond.
25. In the event that the Applicant or its successor(s) abandons the utility, Applicant shall give written notice to the Colorado County Judge, P.O. Box 236, Columbus, TX 78934.
26. If the utility is abandoned or at the expiration of the use of said utility, Applicant will timely remove the utility from the county right of way. In the event said utility is not removed, ownership of the utility will vest in County. It is agreed that "timely removal" of said utility shall be within 120 days after said utility is abandoned or use expires.
27. Applicant must post a performance bond in the amount of \$2,500.00 per mile and \$2500 for each boring under a county road assuring the performance of said work in compliance with the terms of this contract and pay a permit, inspection and document review fee of \$1,000 for the Oil & Gas industry and \$100 for all other types of right-of-way permits to Colorado County.
28. Applicant shall obtain, at Applicant's expense, and keep in effect during the term of this Agreement, Commercial General Liability Insurance covering bodily injury and property

MINUTES OF THE COLORADO COUNTY
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damage with minimum coverage of \$1,000,000.00 per occurrence in a form satisfactory to the County.

29. Applicant shall comply with and at all times abide by all applicable federal, state and local laws, rules and regulations.

30. This permit only applies to Colorado County right-of ways. Applicant acknowledges that this permit does not grant the right to trespass or damage non-right-of-way property owned by adjoining landowners, and Applicant accepts this permit subject to any and all rights of the adjoining landowners.

5/23/2019

Date

Brian R Mueller

Applicant

Approved by Commissioners Court on the 28 day of May, 2019.

May 28, 2019

Date


Colorado County Judge

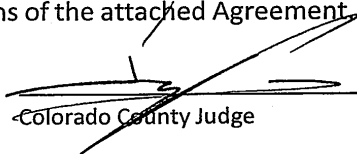
**MINUTES OF THE COLORADO COUNTY
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Permit

Following approval by Commissioners Court, Colorado County hereby issues this permit for the work described in the attached Application which is to be performed in accordance with the provisions of the attached Agreement.

May 28, 2019
Date


Colorado County Judge

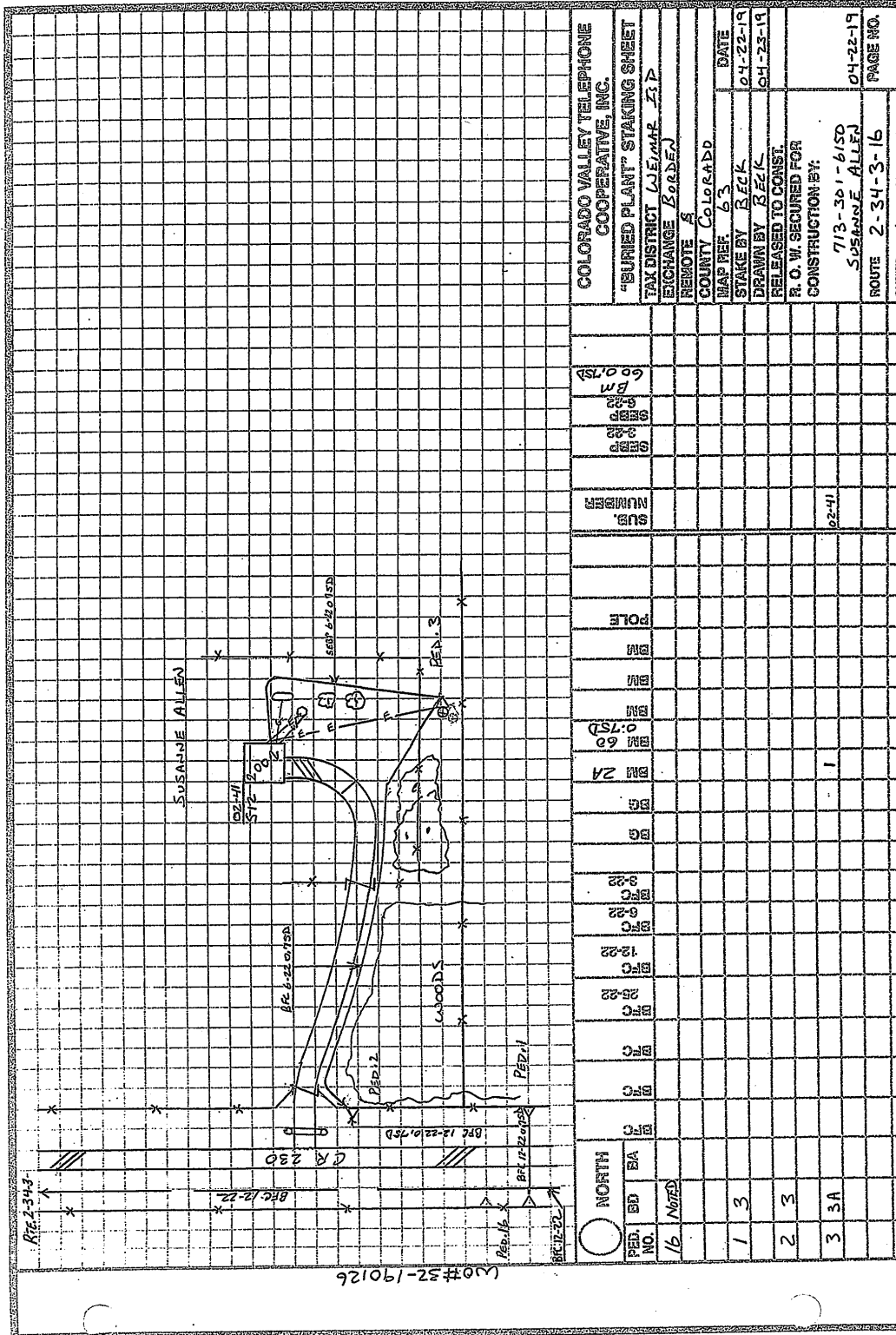
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(20# 52-190126)

NORTH		POLE		SUB NUMBER		DATE	
PED. NO.	EA	BM	BM	BM	BM	DATE	DATE
1	3					04-22-19	04-23-19
2	3						
3	3A						

COLORADO VALLEY TELEPHONE COOPERATIVE, INC.	
"BURIED PLANT" STAKING SHEET	
TAX DISTRICT	WELMAR 237
EXCHANGE	BORDEA
REMARK	
COUNTY	COLORADO
MAP REF.	63
DATE	
DRAWN BY	BECK
RELEASED TO CONST.	
R. O. W. SECURED FOR CONSTRUCTION BY:	
713-301-6150	
SUSANNE ALLEN	
ROUTE	2-34-3-16
PAGE NO.	04-22-19

**MINUTES OF THE COLORADO COUNTY
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- __9.** Application of Industry Telephone Company to bury a communication line upon and along the right-of-way of Buxkemper Road, Precinct No. 3. (Hahn)

Motion by Commissioner Hahn to approve application of Industry Telephone Company to bury a communication line upon and along the right-of-way of Buxkemper Road, Precinct No. 3; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

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NOTICE OF PROPOSED INSTALLATION OF BURIED CABLE,
CONDUIT AND/OR POLE COMMUNICATION OR POWER LINE

Date: May 23, 2019

TO THE COMMISSIONERS' COURT, COLORADO COUNTY
C/O COUNTY JUDGE
P.O. BOX 236
COLUMBUS, TEXAS 78934

Formal notice is hereby given that Industry Telephone Company, proposes to bury a communication line upon and along the right-of-way of Buxkemper Rd, Colorado County, Texas as follows:

SEE ATTACHED SHEETS:

The location and description of the proposed line and appurtenances is more fully shown by two copies of drawings attached to this notice. The line will be constructed, operated, and maintained in accordance with all requirements of governing laws. The plans and specifications will be strictly adhered to by said Public Utility Company, its agents, servants, independent contractors and employees.

Construction of this line will begin on or after the 29th day of May, 2019.

Firm: Industry Telephone Company

By: Don Noska

Title: Engineer

Address: PO Box 40

Industry, TX 78944

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

**RESOLUTION OF THE COMMISSIONERES' COURT OF
COLORADO COUNTY, TEXAS**

WHEREAS, Industry Telephone Company a Public Utility has petitioned this Court to erect a power line, a communication line, install a buried cable, along/or across a public road under the jurisdiction of this Commissioners' Court as follows:

WHEREAS, it appears to the Court that said application should be approved and such permission granted subject to the regulations herein set out:

BE IT, THEREFORE, RESOLVED by the Commissioners' Court of Colorado County, Texas, at a Regular meeting held on the 28th day of May, 2019, that the said Industry Telephone Company assign, a Public Utility, be and it is hereby granted the right as prayed for in said application to lay, construct, maintain and operate the above mentioned line under, through, across and along public roads and highways under, the jurisdiction of the Commissioners' Court along the route as now surveyed and shown on the plat attached to the application of said company for this permit, provided, however, that the said company, its successors and assigns, shall comply with the following requirements:

SPECIAL PROVISIONS:

1. Proposed power line conductors shall have a minimum vertical clearance of 22 feet above the surface of the traffic lane. All power transmission lines crossing any road or highway shall be constructed and maintained at least 22 feet above the surface of the traffic lane and all communication lines crossing any road or highway shall be constructed and maintained at least 18 feet above the surface of the traffic lane.
2. The power poles, lines and guy wires shall be placed on the alignment as shown on the attached sketch and they must be placed within one (1) foot of the right of way line.
3. The Industry Telephone Company shall assume all responsibility and liability in connection with the installation, maintenance and removal of this line for any damage to Colorado County, the public, or adjoining property owners.
4. It shall be the responsibility of the Industry Telephone Company to handle traffic in a satisfactory manner during the installation of this line.

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

MAY 28, 2019

5. In hauling heavy loads of equipment to the site of work, applicant will follow road routes as designated by the county commissioner of the precinct in which such roads are located, and applicant agrees to reimburse the County for any and all damages to roads and bridges of the County caused as a result of such hauling activities, which damages shall include court costs, reasonable attorney's fees, and any other reasonable and necessary expenses which may be incurred by the County in collecting such damages.

6. Industry Telephone Company shall leave the right of way in as good, or better, condition as existed prior to the performance of the work for which this permit was issued.

7. The county commissioner of the precinct in which work is to be done shall be notified at least two (2) days in advance of the beginning of construction operations.

8. In the installation of burial cable, where such line is laid along the country road right-of-way, it shall be located within 3 feet of the right-of-way line. All lines to be installed below the surface of the earth shall be no less than twenty-four (24") inches below the grade line in the location in which they are installed or twenty-four (24") inches below the bottom of the ditch line, whichever is the greater depth. Terminal boxes for underground utility lines shall be placed on the alignment as shown on the plan and specifications attached to the application and must be placed within one (1') foot of the right-of-way line of such County road. Readily identifiable and suitable markers shall be placed along the line every 1,000 feet or less. All road crossings and hard surfaced private entrances shall be bored in accordance with good engineering practices on such road crossings, or in such a way to meet the requirements of the county commissioner of the precinct in which such work is to be done.

9. Prior to any permit being granted, Industry Telephone Company shall file a certificate of insurance with Colorado County, Texas, indicating public liability insurance issued by an insurer acceptable to Colorado County, Texas, in favor of such company, in an amount of at least 1,000,000.

10. Colorado County, Texas, its agents, servants, employees, and assigns, shall not be liable for any loss, damage, or injury of any kind or character to any person or property arising from or connected with the rights and privileges herein granted, or caused by or arising from any act or omission of Industry Telephone Company, or of any of Industry Telephone Company's agents, employees, licensees, or invites, and Industry Telephone Company hereby waives on its behalf all claims and demands against Colorado County, Texas, for any such loss, damage, or injury, and hereby agrees to indemnify and hold Colorado County, Texas, entirely free and harmless from any and all liability for any such loss, damage or injury to other persons or property, and from all costs and expenses arising there from.

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

11. A contractor or employee of Industry Telephone Company, or other authorized representative of such company, shall have in his possession at all times during any construction or work being performed pursuant to the rights and privileges herein granted, a copy of the original permit granted to such company for such work, and upon being requested to display same to a Colorado County Commissioner at the work site during any time that any such work is being performed, shall promptly display same in accordance with such request, and the failure to do so shall be considered for all purposes as being a violation of the terms and conditions of this permit.

12. The Commissioners' Court of Colorado County, Texas, may require Industry Telephone Company to relocate any line installed pursuant to the provisions of this permit, for valid reasons under the law, by giving thirty (30) days' written notice to such company that such line must be relocated, and stating the reasons therefore.

13. Failure to comply with the terms and conditions of this permit shall result in the immediate cancellation hereof, and applicant shall, upon accepting this permit, assume all responsibility for things to be done hereunder, regardless of any agreement between applicant and third parties, and in the event of violation of any of the terms and conditions of this application shall immediately correct such violation or remove any lines placed in, upon or over the ground and restore the ground to its original condition. Upon discovering a violation hereunder, Colorado County shall send a notice by certified mail, return receipt requested, to Industry Telephone Company addressed to PO Box 40, Industry, Texas 78944. This notice shall state the location of the violation and specifically point out the nature of such violation or violations. Industry Telephone Company shall thereafter have thirty (30) days following the date of such letter to completely correct and cure all violations enumerated therein. If all such violations are not corrected within such time period, or within the period of any extensions thereof granted by Colorado County, Texas, in writing, such County shall then have the option to perform all work contemplated hereunder or hire independent contractors to perform same, and there-after bill Industry Telephone Company for the fair and reasonable amounts expended by or contracted to be expended by Colorado County, Texas, hereunder. If such bill is not paid by Industry Telephone Company within thirty (30) days of the receipt of such bill, then Colorado County, Texas, shall have the right to bring a cause of action in the Courts of Colorado County, Texas, to collect such sum and all reasonable attorney's fees, court costs, and other reasonable and necessary expenses incurred by such County in connection with the collection thereof.

MINUTES OF THE COLORADO COUNTY
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14. Industry Telephone Company shall, within 30 days of the completion of all work performed pursuant to the terms of this permit application, give written notice to the County Judge of Colorado County, Texas, and to the commissioner in whose precinct such work was performed, that, in the opinion of such company, such work has been completed and conforms to the requirements of this permit. Failure to give such notice within such time shall be deemed to be a violation of the terms of this permit, and shall subject Industry Telephone Company to such liability or action as has been otherwise provided for herein.

15. This permit application is good for a period of one year from the date of this application. If installation of the line or lines or other acts contemplated hereby is not accomplished within such time, this permit application will become null and void for all purposes.

16. In the necessary maintenance of said lines and appearances of said Public Utility Company, no permit shall be necessary but twenty-four (24) hour written notice by certified mail, return receipt requested, must be received by the Commissioner in whose precinct said work is to take place, unless an emergency situation exists where service must be restored to customers in which instance said Public Utility shall have the permission to perform the necessary maintenance to restore service and thereafter report to said Commissioner the area in which said work was performed and the extent to the per-forename, but in no way shall this permission as granted under this order to perform said work without application and permit as herein-above specified relieve such Public Utility Company from complying with the specifications herein above set forth, except as to the notice requirements.

17. Colorado County, Texas, in no way warrants its right to grant this permit, and this permit in no way affects the rights of adjoining landowners, and applicant shall accept this permit subject to any and all rights of such adjoining landowners.

APPROVED this 28th day of May 2019.


COUNTY JUDGE

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019

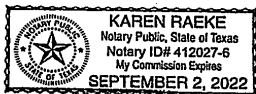
Industry Telephone Company, being the Grantee in the
aforementioned permit, does hereby accept the granting of same
upon the terms, conditions and agreements, covenants and
obligations, as set forth therein, and agrees that same shall be
fully binding upon Grantee, its successors and assigns.

Don Noska
Don Noska, Engineer

THE STATE OF TEXAS
COUNTY OF AUSTIN

BEFORE ME, the undersigned authority, on this day
personally appeared Don Noska of Industry Telephone Company,
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,
and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE
on this 23rd day of May, 2019.



Karen Raeke
NOTARY PUBLIC IN AND FOR
AUSTIN COUNTY, TEXAS

My commission expires:

9-2-22

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

MAY 28, 2019

SER SHEET 1

Bu X Kemper, Co. (Grove) 900' Rec. 12-12 (ERSTWIC)

SER SHEET 3

PED. NO.	BD	BA	CB	CA	CB	CB	CB	BM 52-1	BM 52-1	BM 52-1	BM 52-1	BM 52-1	BM 52-1	HIC	SUB. NO.	PI	SE	BM	BM	BM	BM	BM		
			27-27																					
4							900																	

This staking sheet is intended and prepared for route delineation only and the Engineer hereby certifies that he or she has inspected the location of any and all underground facilities, including but not limited to petroleum bearing pipelines, and without regard to facilities that may be visible and/or marked on the surface plans, sets or across said proposed route as shown on this staking sheet.

OWNER	"BURIED PLANT" STAKING SHEET
INDUSTRY	INDUSTRY TELEPHONE CO.
SYSTEM DESIGNATION	TX 435
TAX DISTRICT	CALUMBUS 157A
EXCHANGE	INDUSTRY
COUNTY	CALUMBUS
MAP REF.	34
STAKED BY	P. R. M.
DRAWN BY	E. R. M.
DATE	12-21-93
CONST. MSTR. BY	P. R. M.
R.O.W. SECURED FOR CONST.	BY OWNER

ROUTE 7-55	PAGE NO.
SHEET 2	OF 4

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

MAY 28, 2019

- _10. Request of County Clerk for Commissioners Court to create the position of County Elections Administrator for Colorado County. (Menke)**

Kimberly Menke, County Clerk addressed the Court stating this should have been requested by myself and Mary Jane Poenitzsch since we have met and discussed this consolidation. We both feel it is time to for this consolidation of the Elections and Voter Registration to become one. The Elections Administrator will handle both. I have an employee that will retire sometime before the end of the year, and will remove an employee's position out of my budget.

Mary Jane Poenitzsch, Tax Assessor/Collector said that she has a line item from a Voter Registration deputy and this could go towards that position also.

There should be no additional money, we would start with the salary from the Voter Registration deputy and the Election Clerk.

There will be an application that we will put out in accordance with other Counties that have hired Elections Administrators.

Kimberly informed there are (120) counties out of (254) counties that have an Elections Administrator. Duties are all the Voter Registration that Mary Jane's Office does, boundary lines, contracting with the Cities and Schools, prepare Ballots, prepare machines and deliver machines, contact all Election Judges, reports after elections, surveys and open records requests.

Kimberly stated that a commission will be formed consisting of the County Judge as the Chair person, I would be the Vice Chair person, Tax Assessor/Collector would be the secretary, and the two Party Chair people will be on the commission.

Commissioner Hahn wanted this to go on record that the County Clerk is giving up a slot, don't come later on and ask for this slot.

Judge Prause stated we are loosing people in the near future that they have a lot of institutional knowledge and then we will have one person in charge.

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Commissioner Wessels stated that he thinks this will be good combining both positions and it's not costing us any more money.

County Clerk said she will have to find space for all the file cabinets from Mary Jane's office, some may have to go in the conference room. Mary Jane stated that possibly some of the records could be scanned.

Secretary of State handles the annual training.

County Clerk informed if the Court approves this today, the position will be created on December 1, 2019, but person could be hired as an employee 90 days prior to train during the General Election.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

May 28, 2019

To the Honorable Judge Ty Prause and Commissioner's Court,

RE: Elections Administrator

I request that the Commissioners court by written order create the position of County Elections Administrator for Colorado County.

Consolidating Elections and Voter Registration would allow voters to contact one office and stream line the Election process. It would eliminate two separate offices attending training at the Secretary of State, eliminate two separate office hooked up to the Secretary of State's TEAM computers, duplication of equipment and avoid voter and Election Judges confusion of which office to contact for their questions.

The Voter Registrar Mary Jane Poenitzsch and I have met to insure a productive transition. A budget has been combined of the two offices. The County Clerk's budget will remove an employee's position out of the budget if the EA position is created and equipment from the Voter Registrar will be transferred into the Election room.

Mary Jane and I have contacted legal council at the Secretary of State for the procedures of this transfer. I ask that the position be created on December 1, 2019. Mary Jane and I will continue our duties through the November General Election (Oct 1, 2019 through November 30, 2019) Section 31.031 (c) authorizes the commissioners court to employ the administrator-designate not earlier than the 90th day before the effective date of the creation of the position. This would allow the administrator-designee to work in training through the General Election. On December 1, 2019 the Voter Registrar and Election Official will transfer the duties to the office of the Election Administrator.

The order creating the County Elections Administrator has been reviewed by legal council at TAC.

Thank you for your consideration.

Sincerely,


Kimberly Menke, County Clerk

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

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SUBCHAPTER B. COUNTY ELECTIONS ADMINISTRATOR

Sec. 31.031. CREATION OF POSITION. (a) The commissioners court by written order may create the position of county elections administrator for the county.

(b) The order must state the date the creation of the position of administrator is effective. The effective date may not be later than 12 months after the date the order is adopted.

(c) To facilitate the orderly transfer of duties on the effective date, the order may authorize the commissioners court to employ the administrator-designate not earlier than the 90th day before the effective date of the creation of the position, at a salary not to exceed that to be paid to the administrator.

(d) Not later than the third day after the date the order is adopted, the county clerk shall deliver a certified copy of the order to:

- (1) the secretary of state;
- (2) the comptroller of public accounts; and
- (3) each member of the county election commission.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.032. APPOINTMENT OF ADMINISTRATOR; COUNTY ELECTION COMMISSION. (a) The position of county elections administrator is filled by appointment of the county election commission, which consists of:

- (1) the county judge, as chair;
- (2) the county clerk, as vice chair;
- (3) the county tax assessor-collector, as secretary;

and

(4) the county chair of each political party that made nominations by primary election for the last general election for state and county officers preceding the date of the meeting at which the appointment is made.

(b) The affirmative vote of a majority of the commission's membership is necessary for the appointment of an administrator.

(c) Each appointment must be evidenced by a written resolution or order signed by the number of commission members necessary to make the appointment. Not later than the third day after the date an administrator is appointed, the officer who presided at the meeting shall file a signed copy of the resolution or order with the county clerk. Not later than the third day after the date the copy is filed, the county clerk shall deliver a certified copy of the resolution or order to the secretary of state.

(d) The initial appointment may be made at any time after the adoption of the order creating the position.

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Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1997, 75th Leg., ch. 864, Sec. 15, eff. Sept. 1,
1997.

Sec. 31.033. COMMISSION MEETINGS. (a) The county election commission shall meet at the call of the chair. However, the vice chair or any three members of the commission may call a meeting if the calling authority considers a meeting to be necessary or desirable and the chair fails to call the meeting after being requested to do so.

(b) The authority calling a meeting shall set the date, hour, and place for the meeting and shall deliver written notice of the time and place to each other commission member not later than the fourth day before the meeting date.

(c) Each member who is present at a meeting is entitled to vote on any matter that is put to a vote.

(d) Meetings of the county election commission are subject to Chapter 551, Government Code. In addition to posting notice as required by Chapter 551, Government Code, the commission shall provide personal written notice of a commission meeting to the county elections administrator in the time prescribed by Section 551.043, Government Code, for providing public notice.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1997, 75th Leg., ch. 864, Sec. 16, eff. Sept. 1,
1997.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 283, Sec. 2, eff. June 17,
2011.

Sec. 31.034. ELIGIBILITY. To be eligible for appointment as county elections administrator, a person must be a qualified voter of the state.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.035. RESTRICTIONS ON POLITICAL ACTIVITIES. (a) A county elections administrator may not be a candidate for a public office or an office of a political party, hold a public office, or hold an office of or position in a political party. At the time an administrator becomes a candidate or accepts an office or position in violation of this subsection, the administrator vacates the position of administrator.

(b) A county elections administrator commits an offense if the administrator makes a political contribution or political

**MINUTES OF THE COLORADO COUNTY
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expenditure, as defined by the law regulating political funds and campaigns, or publicly supports or opposes a candidate for public office or a measure to be voted on at an election. An offense under this subsection is a Class A misdemeanor. On a final conviction, the administrator's employment is terminated, and the person convicted is ineligible for future appointment as county elections administrator.

(c) In this section, "candidate" means a person who has taken affirmative action, as described by the law regulating political funds and campaigns, for the purpose of gaining nomination or election.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1997, 75th Leg., ch. 864, Sec. 17, eff. Sept. 1, 1997.

Sec. 31.036. RESIGNATION. The county election commission is the proper authority to receive and act on a resignation from the position of county elections administrator.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.037. SUSPENSION OR TERMINATION OF EMPLOYMENT. The employment of the county elections administrator may be suspended, with or without pay, or terminated at any time for good and sufficient cause on the four-fifths vote of the county election commission and approval of that action by a majority vote of the commissioners court.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by:
Acts 2011, 82nd Leg., R.S., Ch. 1341, Sec. 9, eff. June 17, 2011.

Sec. 31.038. FILLING VACANCY. (a) A vacancy in the position of county elections administrator is filled by appointment of the county election commission.

(b) An appointment to fill an anticipated vacancy arising from a resignation to take effect at a future date may be made at any time after the resignation is accepted.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.039. SALARY; STAFF; OPERATING EXPENSES. (a)
The commissioners court shall set the number of deputies and

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

other persons that the county elections administrator may employ.

(b) Repealed by Acts 2005, 79th Leg., Ch. 1272, Sec. 1, eff. June 18, 2005.

(c) The commissioners court may allow the automobile expense that it considers necessary to the administrator and to any of the administrator's employees in the performance of their official duties.

(d) The commissioners court shall provide the administrator with suitable office space and with the equipment and operating expenses needed for the proper conduct of the office.

(e) The amount initially appropriated by the commissioners court for the operating expenses of the administrator's office may not be less than the total amount last appropriated to the county clerk and the county tax assessor-collector for the functions assigned to the administrator.

(f) Except as provided by Subsection (g), a person employed on a full-time basis by the administrator's office is subject to Section 31.035 in the same manner as the administrator.

(g) Section 31.035(b) does not apply to a person employed on a full-time basis by the administrator's office in a county with a population of one million or less that has an election administrator.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Amended by Acts 1999, 76th Leg., ch. 536, Sec. 1, eff. Sept. 1, 1999.

Amended by:

Acts 2005, 79th Leg., Ch. 1272, Sec. 1, eff. June 18, 2005.

Acts 2009, 81st Leg., R.S., Ch. 448, Sec. 1, eff. September 1, 2009.

Sec. 31.040. BOND. (a) Before assuming the duties of a county elections administrator, the person appointed to the position must give a bond that is in an amount set by the commissioners court, not to exceed \$20,000, payable to the county judge, approved by the commissioners court, and conditioned on the faithful performance of the duties of the position.

(b) The commissioners court or the administrator may require any or all of the administrator's deputies, other than unpaid volunteer deputy registrars, to give a bond similar to that required of the administrator in an amount not exceeding the amount of the administrator's bond.

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Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.041. SEAL. The county elections administrator shall have an official seal, on which shall be inscribed a star with five points surrounded by the words "County Elections Administrator, _____ County, Texas", for use in certifying documents required to be impressed with the seal of the certifying officer.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.042. TRANSFER OF RECORDS. As soon as practicable after the effective date of the creation of the position of county elections administrator, the officer formerly serving as the voter registrar shall transfer to the administrator all records pertaining to voter registration, and the county officer formerly required to conduct elections shall transfer to the administrator all voting equipment and supplies of which the officer has custody and all records in the officer's possession that pertain to an uncompleted election. The commissioners court shall determine which records of prior elections are to be transferred to the administrator and which are to remain with the officer.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.043. DUTIES OF ADMINISTRATOR GENERALLY. The county elections administrator shall perform:

- (1) the duties and functions of the voter registrar;
- (2) the duties and functions placed on the county clerk by this code;
- (3) the duties and functions relating to elections that are placed on the county clerk by statutes outside this code, subject to Section 31.044; and
- (4) the duties and functions placed on the administrator under Sections 31.044 and 31.045.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.044. DIVISION OF CERTAIN DUTIES BETWEEN COUNTY CLERK AND ADMINISTRATOR. (a) With respect to meetings of the commissioners court, including meetings at which the only business conducted pertains to elections, the county clerk shall perform the clerk's regularly prescribed duties in giving notice of and preparing the agenda for the meetings, attending the

**MINUTES OF THE COLORADO COUNTY
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meetings and making a record of the proceedings, preparing and maintaining the minutes of the court, and filing and preserving copies of the court's orders, except as provided by Subsection (b). The county elections administrator shall cooperate with the county clerk in supplying information on election matters that are to be brought before the court and shall attend or be represented at the meetings of the court at which election matters are considered. The county clerk shall furnish the administrator with a copy of each order of the court that pertains to or affects an election, and the administrator shall maintain the copies on file.

(b) The administrator is responsible for providing the clerical assistance needed by the commissioners court in canvassing precinct election returns. The administrator shall maintain the official file of the court's tabulation of election results, and the county clerk need not maintain a file of copies of the tabulations.

(c) In an election on a measure in which the commissioners court is the final canvassing authority, if a statute requires the county clerk to record an order of the court in its minutes declaring whether the measure carried or failed, the county clerk shall perform that duty. A copy of the order shall also be filed in the office of the administrator. If a statute requires the county clerk to certify the result of the election to some other authority, the clerk shall perform that duty.

(d) If a statute provides for the ordering of an election on a measure by the commissioners court, the county judge, or another county authority on submission of a petition requesting the election, the administrator shall perform the duties that the statute places on the county clerk in connection with filing the petition, determining its validity, and any other matters preceding the ordering of the election.

(e) If a statute prescribing the procedure for creating a political subdivision provides for the ordering of an election by a county authority as a step in the creation process, the administrator shall perform the duties that the statute places on the county clerk in connection with matters preceding the entry of the order on whether the election will be ordered, including the filing of a petition for the creation, the holding of any hearing on the proposal, the filing of any report or other document that is a step in the procedure, and the taking of any appeal from the order on whether the election is to be ordered. If the holding of an election ordered by a county authority is not one of the steps in the creation process, the county clerk shall perform the duties placed on that officer in connection with the creation of a political subdivision.

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(f) If a statute provides that the return of an election notice for an election ordered by a county authority is to be recorded in the minutes of the commissioners court, the return shall be filed in the office of the administrator.

(g) The county clerk is the proper officer to receive and post copies of proposed constitutional amendments under Article XVII, Section 1, of the Texas Constitution. However, the secretary of state shall also send a copy of each proposed amendment to the administrator for the administrator's information.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1997, 75th Leg., ch. 864, Sec. 18, eff. Sept. 1, 1997.

Sec. 31.045. CLASSIFICATION OF DUTIES BY SECRETARY OF STATE. (a) The secretary of state shall adopt rules consistent with Sections 31.043 and 31.044 that classify the duties and functions placed on the county clerk by statutes outside this code according to whether they are to be performed by the county elections administrator or by the county clerk.

(b) If the administrator or county clerk of a county having the position of administrator is uncertain as to which person should perform a duty or function that the secretary has not classified, the person shall request the secretary to classify that duty or function, and the secretary shall comply with the request as soon as practicable.

(c) The secretary shall deliver a copy of each rule proposed under this section to the administrator and to the county clerk of each county having the position of administrator not later than the fifth day after the date notice of the proposal is published in the Texas Register and shall deliver a copy of each adopted rule to those persons not later than the fifth day after the date the certified copy of the rule is filed in the secretary's office. Failure to comply with this subsection does not affect the validity of a rule.

(d) On receiving notice of the creation of the position of administrator in a county, the secretary shall deliver to the county clerk a current set of the rules adopted under this section. On receiving notice of the initial appointment of the administrator, the secretary shall deliver a set of the rules to the administrator.

(e) The secretary may, on 30 days' notice, adopt a rule classifying a duty or function if the rule is needed in a shorter time than provided by the regular rulemaking process. The rule is considered an emergency rule for purposes of Chapter 2001, Government Code. The secretary is not required to give

**MINUTES OF THE COLORADO COUNTY
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notice of the proposed rule under Subsection (c), but the secretary must give notice of the rule's adoption under that subsection.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1995, 74th Leg., ch. 76, Sec. 5.95(49), eff.
Sept. 1, 1995.

Sec. 31.046. MISDIRECTION OF DOCUMENT. (a) If a document that should be filed with or submitted to the county elections administrator is mailed to the county clerk or vice versa, the person receiving the document shall note on the document or the envelope in which it is received the time of its receipt and shall promptly deliver it to the proper person. If the statute under which the document is filed or submitted does not specify that the filing or submission is to be made with the administrator in a county having that position, the timeliness of the filing or submission is determined, as appropriate:

- (1) by the time of mailing; or
- (2) by the time of receipt by the person to whom the

document is addressed.

(b) If a document that should be filed with or submitted to the county elections administrator is delivered in person to the county clerk or vice versa, the person to whom the delivery is made shall direct the person making the delivery to the proper office.

(c) If a statute specifies that a document is to be filed with or submitted to the county clerk without specifying that the filing or submission is to be made with the county elections administrator in a county having that position and the office to accept the filing or submission is changed to the administrator under this subchapter, a filing or submission made with the county clerk has the same legal effect as if made with the administrator if the clerk accepts and files the document.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.047. ACTION BY WRONG OFFICER. If a statute specifies that an action is to be taken by the county clerk without specifying that it is to be taken by the county elections administrator in a county having that position, an action taken by the county clerk without objection from the administrator has the same legal effect as if taken by the administrator.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

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

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Sec. 31.048. ABOLISHING POSITION. (a) The commissioners court by written order may abolish the position of county elections administrator at any time.

(b) After the effective date of an order abolishing the position of administrator, the county tax assessor-collector is the voter registrar, and the duties and functions of the county clerk that were performed by the administrator revert to the county clerk, unless a transfer of duties and functions occurs under Section 12.031 or 31.071.

(c) Not later than the third day after the date an order abolishing the position of administrator is adopted, the county clerk shall deliver a certified copy of the order to the secretary of state and comptroller of public accounts.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 31.049. CRIMINAL PENALTIES. A statute prescribing a criminal penalty against the county clerk or the clerk's deputies or other employees for conduct relating to duties or functions transferred to the county elections administrator applies to the administrator or to the administrator's deputies or employees as appropriate.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.
Amended by Acts 1997, 75th Leg., ch. 864, Sec. 19, eff. Sept. 1, 1997.

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

_11. Order Creating County Elections Administrator.

**Motion by Commissioner Hahn to approve Order Creating County Elections
Administrator; seconded by Judge Prause; 5 ayes 0 nays; motion carried,
it was so ordered.**

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

Order Creating County Elections Administrator

We, the undersigned, being the membership of the Commissioners Court for Colorado County, do hereby order that the position of County Elections Administrator be created for said county effective on December 1, 2019. Per Section 31.031©, Texas Election Code, to facilitate the orderly transfer of duties on the effective date, the Commissioners Court may employ the administrator-designate not earlier than the 90th day before the effective date of the creation of the position, at a salary not to exceed that to be paid to the administrator.

The County Clerk is hereby instructed to send a copy of this order to each member of the county Elections Commission, the Secretary of State and Comptroller of Public Accounts.

This, the 28th day of May 2019.



Doug Wessels, Commissioner, Pct. 1




Darrell Kubesch, Commissioner, Pct. 2



Tommy Hahn, Commissioner, Pct. 3



Darrell Gertson, Commissioner, Pct. 4



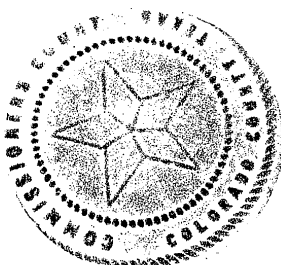
Ty Prause, County Judge

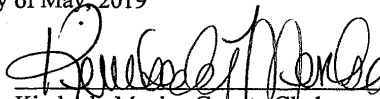
THE STATE OF TEXAS

COUNTY OF COLORADO

I, Kimberly Menke, County Clerk of Colorado County do hereby certify that the above is a true and correct copy of the order by the Commissioners Court creating the Office of County Elections Administrator.

Witness my hand and seal of office this the 28th day of May, 2019





Kimberly Menke, County Clerk
Colorado County, Texas

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

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- _12. Procurement Policies and Procedures in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.

Motion by Commissioner Gertson to approve Procurement Policies and Procedures in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019



Colorado County, Texas

TY PRAUSE
County Judge

Ph. (979) 732-2604
Fax (979) 732-9389
ty.prause@co.colorado.tx.us

P.O. Box 236
400 Spring Street, Rm. 107
Columbus, Texas 78934

**Colorado County
Procurement Policies and Procedures for Federal Grants**

Policies

1. Those closely involved in the establishment of the written selection criteria and selection shall have no potential conflicts of interest with any of the individuals, firms, or agencies under review (e.g., family relationships, close friendships, business dealings). Any person who might potentially receive benefits from grant-assisted activities may not participate in the decision-making process. Nepotism and conflict of interest regulations can be found in the Texas Government Code Chapter 573, Texas Local Government Code Chapter 171, and 2 CFR 200.318(c)(1).
2. All procurement transactions will be conducted in a manner providing full and open competition.
 - a. No unreasonable requirements are placed on firms in order for them to qualify.
 - b. No unnecessary experience or excessive bonding required.
 - c. Noncompetitive pricing practices between firms or between affiliated companies is disallowed.
 - d. Noncompetitive contracts are disallowed except for when there is an approved exception
 - e. No organizational conflicts of interest
 - f. If a "brand name" product is specified, an equal or like product is acceptable.
 - g. A vendor that intends to respond to the Request for Proposals, Request for Qualifications and/or Invitation for Bid may not participate in the development or drafting of specifications, requirements, statements of work, or invitations for bids or requests for proposals, including, but not limited to, the development of the scoring criteria, the final selection of firms to be contacted, or the scoring of proposals.
3. All procurement transactions shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.
4. All procurement transactions shall identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals
5. If Colorado County uses a prequalified list when acquiring goods or services, Colorado County will ensure the list is updated regularly, provides enough qualified sources to ensure maximum open and free competition.
6. All procurement transactions must conform to applicable local, state, and federal laws and regulations.
7. Small and minority businesses, women's business enterprises, and labor surplus area firms are encouraged to participate. If the awarded vendor is a prime contractor and may use subcontractors, the following affirmative steps are required of the prime contractor:
 - a. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 - b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
 - c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

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- d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

Procedures

Procurement Cycle Steps

Need Defined— Colorado County department submits request and specifications. Purchaser reviews request and specifications for unnecessary or duplicative items in accordance with 2 CFR 200.318 (d).

Procurement Method Selected—Based on type and estimated cost of good/service as well as purchasing authority, purchaser determines the procurement method that will result in a best value acquisition for Colorado County.

Solicitation—Colorado County creates the appropriate solicitation document, with terms and conditions and evaluation criteria clearly defined, and notifies vendor sources for an informal or formal bid process.

Receipt of Bids and Responses to Solicitation—Vendors submit their response to the solicitation.

Evaluation and Awards—Colorado County review the responses from vendors, determine compliance with the solicitation and make an award recommendation based on the pre-defined best value criteria.

Colorado County will use one of the following five methods of procurement described at 2 CFR Section 200.320: (1) procurement by micro-purchases, (2) procurement by small purchase procedures, (3) procurement by sealed bids, (4) procurement by competitive proposals, or (5) procurement by noncompetitive proposals.

1. Simplified Acquisition Procedures for Purchases Below Micro-Purchase Threshold

For purposes of this section, the micro-purchase threshold is \$3,000.

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.67 Micro-purchase). To the extent practicable, Colorado County must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

2. Small Purchase

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

For service contracts that are under the small purchase threshold and do not fall under professional services as defined in Section 2254.002(2) of Local Government Code, Colorado County may receive quotes and award the contract to any reasonable and responsible bidder. The local governing body has the final authority to award contracts.

3. Construction and Materials Contracts

In order for sealed bidding to be feasible, the following conditions should be present:

- a. A complete, adequate, and realistic specification or purchase description is available;
- b. Two or more responsible bidders are willing and able to compete effectively for the business; and

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- c. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- a. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
- b. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- c. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- d. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
- e. Any or all bids may be rejected if there is a sound documented reason.

4. Professional Services Contracts

This method is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

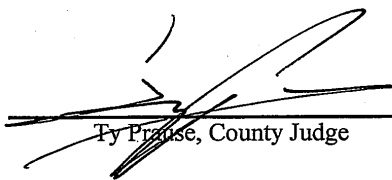
- a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- b. Proposals must be solicited from an adequate number of qualified sources;
- c. Colorado County must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
- d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- e. Colorado County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Noncompetitive Proposals

This method may be used only when one or more of the following circumstances apply:

- a. The item is available only from a single source;
- b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request; or
- d. After solicitation of a number of sources, competition is determined inadequate.

These Policies and Procedures are implemented through Colorado County's administrative team of the County Judge, County Auditor, and Members of Commissioners Court.



Ty Prange, County Judge

5-28-19

Date

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

- _13. Citizen Participation Plan in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.

Motion by Commissioner Hahn to approve Citizen Participation Plan in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY
CITIZEN PARTICIPATION PLAN
TEXAS GENERAL LAND OFFICE (GLO) COMMUNITY DEVELOPMENT BLOCK
GRANT DISASTER RECOVERY (CDBG-DR) PROGRAM

COMPLAINT PROCEDURES

These complaint procedures comply with the requirements of the Texas General Land Office Community Development Block Grant Disaster Recovery (CDBG-DR) Program and Local Government Requirements found in 24 CFR §570.486 (Code of Federal Regulations). Citizens can obtain a copy of these procedures at the Colorado County, 400 Spring Street, Columbus, Texas 78934-0236, (979) 732-2604 during regular business hours.

Below are the formal complaint and grievance procedures regarding the services provided under the CDBG-DR project(s).

1. A person who has a complaint or grievance about any services or activities with respect to the CDBG-DR project(s), whether it is a proposed, ongoing, or completed CDBG-DR project(s), may during regular business hours submit such complaint or grievance, in writing to County Judge, at P.O. Box 236 or may call (979) 732-2604.
2. A copy of the complaint or grievance shall be transmitted by the County Judge to the entity that is the subject of the complaint or grievance and to the County Attorney within five (5) working days after the date of the complaint or grievance was received.
3. The County Judge shall complete an investigation of the complaint or grievance, if practicable, and provide a timely written answer to person who made the complaint or grievance within ten (10) days.
4. If the investigation cannot be completed within ten (10) working days per 3 above, the person who made the grievance or complaint shall be notified, in writing, within fifteen (15) days where practicable after receipt of the original complaint or grievance and shall detail when the investigation should be completed.
5. If necessary, the grievance and a written copy of the subsequent investigation shall be forwarded to the CDBG-DR program for their further review and comment.
6. If appropriate, provide copies of grievance procedures and responses to grievances in both English and Spanish, or other appropriate language.

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TECHNICAL ASSISTANCE

When requested, the County shall provide technical assistance to groups that are representative of persons of low- and moderate-income in developing proposals for the use of CDBG-DR funds. The County, based upon the specific needs of the community's residents at the time of the request, shall determine the level and type of assistance.

PUBLIC OUTREACH EFFORTS

The County shall provide for reasonable public notice, appraisal, examination and comment on the activities proposed for the use of CDBG-DR funds. These efforts shall include:

1. Provide for and encourage citizen participation, particularly by low and moderate income persons who reside in slum or blighted areas and areas in which CDBG-DR funds are proposed to be used;
2. Ensure that citizens will be given reasonable and timely access to local meetings, information, and records relating to an entity's proposed and actual use of CDBG-DR funds;
3. Furnish citizens information, including but not limited to:
 - a) the amount of CDBG-DR funds expected to be made available
 - b) the range of activities that may be undertaken with the CDBG-DR funds
 - c) the estimated amount of the CDBG-DR funds proposed to be used for activities that will meet the national objective of benefit to low and moderate income persons
 - d) if applicable, the proposed CDBG-DR activities likely to result in displacement and the entity's anti-displacement and relocation plan
4. Provide citizens with reasonable advance notice of, and opportunity to comment on, proposed activities in an application to the state and, for grants already made, activities which are proposed to be added, deleted or substantially changed from the entity's application to the state. Substantially changed means changes made in terms of purpose, scope, location or beneficiaries as defined by criteria established by the state; and
5. These outreach efforts may be accomplished through one or more of the following methods:
 - a) Publication of notice in a local newspaper—a published newspaper article may be used so long as it provides sufficient information regarding program activities and relevant dates;
 - b) Notices prominently posted in public buildings and distributed to local Public Housing Authorities and other interested community groups;
 - c) Posting of notice on the local entity website (if available);
 - d) Public Hearing; or
 - e) Individual notice to eligible cities and other entities as applicable using one or more of the following methods:
 - Certified mail
 - Electronic mail or fax
 - First-class (regular) mail
 - Personal delivery (e.g., at a Council of Governments [COG] meeting)

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PUBLIC HEARING PROVISIONS

For each public hearing scheduled and conducted by a CDBG-DR applicant or recipient, the following public hearing provisions shall be observed:

1. Furnish citizens information, including but not limited to:
 - (a) The amount of CDBG-DR funds available per application for Hurricane Harvey;
 - (b) The range of activities that may be undertaken with the CDBG-DR Hurricane Harvey funds;
 - (c) The estimated amount of the CDBG-DR Hurricane Harvey funds proposed to be used for activities that will meet the national objective of benefit to low- and moderate-income persons; and
 - (d) The proposed CDBG-DR activities likely to result in displacement and the unit of general local government's antidisplacement and relocation plans required under 24 CFR 570.488.
2. Public notice of any hearings must be published at least seventy-two (72) hours prior to the scheduled hearing. The public notice must be published in a local newspaper. Each public notice **MUST** include the **DATE, TIME, LOCATION** and **TOPICS** to be considered at the public hearing. A published newspaper article may also be used to meet this requirement so long as it meets all content and timing requirements. Notices should also be prominently posted in public buildings and distributed to local Public Housing Authorities and other interested community groups.
3. Each public hearing shall be held at a time and location convenient to potential or actual beneficiaries and will include accommodation for persons with disabilities. Persons with disabilities must be able to attend the hearings and an applicant must make arrangements for individuals who require auxiliary aids or services if contacted at least two days prior to each hearing.
4. When a considerable number of non-English speaking residents can be reasonably expected to participate in a public hearing, an interpreter will be present to accommodate the needs of the non-English speaking residents.
5. County may conduct a public hearing via webinar if they also follow the provisions above. If the webinar is used to conduct a public hearing, a physical location with associated reasonable accommodations must be made available for citizens to participate so as to ensure that those individuals without necessary technology are able to participate.
6. If applicable, the locality must retain documentation of the hearing notice(s), attendance lists, minutes of the hearing(s), and any other records concerning the actual use of funds for a period of three years after the project is closed out. Such records must be made available to the public in accordance with Chapter 552, Government Code.


Ty Prause
County Judge, Colorado County

Date 5-28-19

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

EL CONDADO DE COLORADO COUNTY
PLAN DE PARTICIPACIÓN DEL CIUDADANO
TEXAS GENERAL LAND OFFICE (GLO) PROGRAMA DE RECUPERACIÓN DE
DESASTRES (CDBG-DR) BLOQUE DE DESARROLLO COMUNITARIO

PROCEDIMIENTOS DE QUEJAS

Estos procedimientos de queja cumplen con los requisitos del Programa de Recuperación de Desastres (CDBG-DR) y los Requisitos de Gobiernos Locales del Código de Regulaciones Federales (CFR §570.486). Los ciudadanos pueden obtener una copia de estos procedimientos en Colorado County, 400 Spring Street, Columbus, Texas 78934-0236, (979) 732-2604 durante las horas de negocio.

A continuación se presentan los procedimientos formales de quejas y quejas en relación con los servicios prestados en el marco del proyecto (s) CDBG-DR.

1. Una persona que tenga una queja o queja acerca de cualquier servicio o actividad con respecto al (los) proyecto (s) CDBG-DR, si se trata de un proyecto (s) CDBG-DR propuesto, en curso o terminado, presentar dicha queja o queja, por escrito al P.O. Box 236 o puede llamar a (979) 732-2604.
2. Una copia de la queja o queja será transmitida por el Alcalde o Administrador de la Ciudad o Juez del Condado a la entidad que es el sujeto de la queja o queja y al Abogado de el Condado dentro de los cinco (5) días hábiles después de la fecha de la queja o queja fue recibida .
3. el Alcalde o Administrador de la Ciudad o Juez del Condado completará una investigación de la queja, si es factible, y proporcionará una respuesta escrita a tiempo a la persona que hizo la queja o queja dentro de diez (10) días.
4. Si la investigación no puede completarse dentro de los diez (10) días hábiles por no. 3 anterior, la persona que hizo la queja o queja será notificada por escrito dentro de los quince (15) días cuando sea posible después de recibir la queja o queja original y detallará cuándo debe concluirse la investigación.
5. Si es necesario, la queja y una copia escrita de la investigación posterior serán enviadas al programa CDBG-DR para su revisión y comentario.
6. Si es apropiado, proporcione copias de los procedimientos de quejas y respuestas a las quejas en inglés y español, u otro idioma apropiado.

ASISTENCIA TÉCNICA

Cuando se le solicite, el Condado proporcionará asistencia técnica a grupos que sean representativos de personas de ingreso bajo o moderado en el desarrollo de propuestas para el uso de fondos de CDBG-DR. El Condado, basado en las necesidades específicas de los residentes de la comunidad en el momento de la solicitud, determinará el nivel y tipo de asistencia.

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ESFUERZOS PUBLICOS

El Condado proporcionará un aviso público razonable, evaluación, examen y comentario sobre las actividades propuestas para el uso de fondos de CDBG-DR. Estos esfuerzos incluirán:

1. Proveer y fomentar la participación ciudadana, en particular por personas de ingresos bajos y moderados que residen en áreas de tugurios o áreas deterioradas y áreas en las cuales se proponen utilizar fondos de CDBG-DR;
2. Asegurar que los ciudadanos tendrán acceso razonable y oportuno a las reuniones locales, información y registros relacionados con el uso propuesto y real de fondos de CDBG-DR por parte de la entidad;
3. Proporcionar información a los ciudadanos, incluyendo pero no limitado a:
 - a) la cantidad de fondos CDBG-DR que se espera estén disponibles
 - b) la gama de actividades que se pueden emprender con los fondos CDBG-DR
 - c) el monto estimado de los fondos CDBG-DR que se propone utilizar para actividades que cumplan el objetivo nacional de beneficio para personas de ingresos bajos y moderados
 - d) si procede, las actividades propuestas de CDBG-DR que puedan resultar en desplazamiento y el plan de desplazamiento y deslocalización de la entidad
4. Proporcionar a los ciudadanos un aviso anticipado razonable y la oportunidad de comentar sobre las actividades propuestas en una solicitud al estado y, para las subvenciones ya realizadas, actividades que se proponen agregar, eliminar o cambiar sustancialmente de la aplicación de la entidad al estado . Cambios sustanciales significa cambios hechos en términos de propósito, alcance, ubicación o beneficiarios según lo definido por los criterios establecidos por el estado; y
5. Estos esfuerzos de divulgación pueden lograrse a través de uno o más de los siguientes métodos:
 - a) Publicación de un aviso en un periódico local: se puede utilizar un artículo de periódico publicado siempre que proporcione información suficiente sobre las actividades del programa y las fechas pertinentes;
 - b) Avisos destacados en edificios públicos y distribuidos a las Autoridades Locales de Vivienda ya otros grupos comunitarios interesados;
 - c) Publicación de aviso en el sitio web de la entidad local (si está disponible);
 - d) Audiencia pública; o
 - e) Notificación individual a ciudades elegibles y otras entidades según sea aplicable usando uno o más de los siguientes métodos:
 - Correo certificado
 - Correo electrónico o fax
 - Correo de primera clase (normal)
 - Entrega personal (por ejemplo, en una reunión del Consejo de Gobiernos [COG])

**MINUTES OF THE COLORADO COUNTY
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DISPOSICIONES PARA LA AUDIENCIA PÚBLICA


Para cada audiencia pública programada y conducida por un solicitante o receptor de CDBG-DR, se observarán las siguientes disposiciones de audiencia pública:

1. Proporcionar a los ciudadanos información, que incluye pero no se limita a:
 - a) La cantidad de fondos de CDBG-DR disponibles por solicitud para Huracán Harvey;
 - b) El rango de actividades que se pueden realizar con los fondos de la CDBG de Huracan Harvey;
 - c) El monto estimado de los fondos de CDBG-DR Huracán Harvey propuestos para ser utilizados en actividades que cumplirán el objetivo nacional de beneficiar a las personas de ingresos bajos y moderados; y
 - d) Las actividades propuestas de CDBG-DR que probablemente resulten en desplazamiento y la unidad de los planes generales de antidesubicación y reubicación del gobierno local requeridos bajo 24 CFR 570.488
2. El aviso público de cualquier audiencia debe ser publicado por lo menos setenta y dos (72) horas antes de la audiencia programada. El aviso público debe ser publicado en un periódico local. Cada aviso público DEBE incluir la FECHA, TIEMPO, LOCALIZACIÓN y TEMAS a ser considerados en la audiencia pública. Un artículo de periódico publicado también puede usarse para cumplir este requisito, siempre y cuando cumpla con todos los requisitos de contenido y tiempo. Los avisos también deben ser destacados en los edificios públicos y distribuidos a las Autoridades Locales de Vivienda ya otros grupos comunitarios interesados.
3. Cada audiencia pública se celebrará en un momento y lugar conveniente para los beneficiarios potenciales o reales e incluirá alojamiento para personas con discapacidades. Las personas con discapacidades deben ser capaces de asistir a las audiencias y el solicitante debe hacer arreglos para las personas que requieren ayudas auxiliares o servicios si se ponen en contacto por lo menos dos días antes de cada audiencia.
4. Cuando un número significativo de residentes que no hablan inglés puede ser razonablemente esperado para participar en una audiencia pública, un intérprete estará presente para acomodar las necesidades de los residentes que no hablan inglés.
5. El Condado puede conducir una audiencia pública vía webinar si también siguen las disposiciones anteriores. Si el seminario web se utiliza para llevar a cabo una audiencia pública, debe ponerse a disposición de los ciudadanos un lugar físico con adaptaciones razonables asociadas para garantizar que los individuos sin la tecnología necesaria puedan participar.

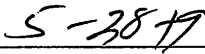
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

6. Si es aplicable, la localidad debe conservar la documentación de los avisos de audiencia, las listas de asistencia, las actas de las audiencias y cualquier otro registro referente al uso real de los fondos por un período de tres años después del cierre del proyecto. Dichos registros deben ponerse a disposición del público de conformidad con el Capítulo 552, Código del Gobierno.



Ty Prause
County Judge, Colorado County



Date

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

MAY 28, 2019

- _14. Resolution authorizing an application in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office.

Motion by Commissioner Wessels to approve Resolution authorizing an application in regards to Hurricane Harvey federal assistance as administered by the Texas General Land Office; seconded by Commissioner Hahn; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

RESOLUTION

A RESOLUTION OF THE COUNTY OF COLORADO COUNTY, TEXAS, AUTHORIZING THE SUBMISSION OF A COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY (CDBG-DR) APPLICATION TO THE TEXAS GENERAL LAND OFFICE AND AUTHORIZING THE JUDGE OF COLORADO COUNTY TO ACT AS THE COUNTY'S EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE IN ALL MATTERS PERTAINING TO THE COUNTY'S PARTICIPATION IN THE CDBG-DR PROGRAM.

WHEREAS, the County of Colorado County desires to develop a viable community, including decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low-to-moderate income; and

WHEREAS, certain conditions exist related to Hurricane Harvey, an eligible federally declared disaster in 2017, which represent a threat to the public health, safety and welfare; and

WHEREAS, it is necessary and in the best interests of Colorado County to apply for funding under the CDBG-DR Program;

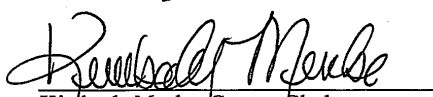
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF COLORADO COUNTY, TEXAS:

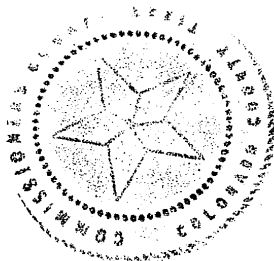
1. That a CDBG-DR application is hereby authorized to be filed with the Texas General Land Office for funding consideration under the Hurricane Harvey Disaster Recovery Program.
2. That the application be for \$1,527,327.00 of grant funds to provide road, bridge and drainage improvements.
3. That the County Judge is designated as the Chief Executive Officer and Authorized Representative to act in all matters in connection with this application and participation in the CDBG-DR Program.
4. That the County Judge is designated to oversee all grant activities so as to ensure there are no Conflicts of Interest.
5. That all funds will be used in accordance with all applicable federal, state, local and programmatic requirements including but not limited to procurement, environmental review, labor standards, real property acquisition, and civil rights requirements.
6. That contributing funds in the amount of \$-0- in cash are committed by the County of Colorado County toward application activities;

Passed and approved this 28th day of May, 2019.


Ty Prause, County Judge
County of Colorado

Attest:


Kimberly Menke, County Clerk
County of Colorado



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

MAY 28, 2019

- _15. Approve Comprehensive annual financial report and outside audit for fiscal year ending December 31, 2018. (Kana)

Present today was Lewis Crain, who highlighted on a few topics on pages 26, 30, 56, 61 and 62. Overall the county is in good financial shape.

Raymie Kana, County Auditor informed this was a smooth audit, all departments cooperated and all went well.

Single Audit Reports and Schedules for the Fiscal Year Ended December 31, 2018 also included.

Motion by Judge Prause to approve Comprehensive annual financial report and outside audit for fiscal year ending December 31, 2018; seconded by Commissioner Hahn;

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

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

May 24, 2019

Raymie Kana, County Auditor
Colorado County Courthouse
318 E. Spring St., Suite 104
Columbus, Texas 78934

INVOICE

Terms: Due in full upon receipt.

Invoice No. 190502

For professional services rendered:

Completion of audit of basic financial statements for year ended December 31, 2018	\$7,375
Single Audit	<u>6,500</u>
	<u>\$13,875*</u>

*(Includes per diem reimbursement of (\$442))

Thank you for this opportunity to provide our services!

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2018

Prepared by
Raymie Kana
County Auditor

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

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**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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**COLORADO COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**

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Introductory Section

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COMMISSIONER'S COURT REGULAR MEETING**

MAY 28, 2019

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MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019



Colorado County, Texas

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

Raymie Kana
County Auditor

318 Spring Street, Ste. 104
Columbus, Texas 78934

raymie.kana@co.colorado.tx.us

May 15, 2019

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

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2018.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Rutledge Crain & Company, PC, a firm of licensed certified public accountants, have issued an unmodified opinion on Colorado County's financial statements for the year ended December 31, 2018. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF COLORADO COUNTY

Colorado County, incorporated in 1836, is located in south/central Texas, midway between San Antonio and Houston on Interstate 10 and is one of 13 counties in the Gulf Coast Region. Colorado County, created in 1836, is one of the original counties established in Texas by Stephen F. Austin. The County is a rural county approximately 963 square miles in area with a 2010 census population of 20,883. The largest incorporated cities located within the County are Columbus (the County seat), Eagle Lake and Weimar. The County is empowered to levy a property tax on real property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms with two Commissioners elected every two years. Policy-making authority is vested in the Commissioners Court and the Commissioners Court are responsible, among other things, for adopting the budget and for setting the County's annual tax rate, along with setting county policies.

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

Budget

The annual budget serves as the foundation for Colorado County's financial planning and control. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the General Fund, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within each fund. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners' Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

The County's economy is based primarily on agribusiness, oil-field services and equipment manufacturing, minerals processing and gravel mining. Rice, corn, sorghums and livestock play a major role in the area's economy. The school districts and the County also have a significant economic presence, employing in total more than 725 teachers, professionals, and support staff. One of the most important sectors of the area's economy is tourism. Tourism dollars represented by restaurant sales, hotel occupancy and specialty shop sales are a significant contributor to the overall economy.

Because of the County's location in a region with a varied economic base, unemployment had been relatively stable. During the past ten years, the unemployment rate has decreased from 6.4 percent (2009) to 3.1 percent for the current year (2018). Although unemployment rates have declined nationwide over the last year, the County continues to experience unemployment rates consistently lower than national averages. The County's unemployment rate as of December 2018 was 3.1 percent compared to 3.7 percent nationally. Bank deposits county-wide totaled \$403 million at December 31, 2018 compared to \$411 million at December 31, 2017.

Median household incomes within the County are slightly lower than for the state and nation as a whole. According to the year 2017, the County's median family income was \$50,241, while the state's was \$57,051 and the nation's was \$57,652.

The County's location within the Eagle Ford shale development in Southern Texas has led to new economic opportunities even though the oil and gas production has decreased. Although the County currently produces only minor amounts of oil and natural gas, there is potential for economic opportunities in neighboring counties and for the county to benefit from increased retail trade, housing and personnel. The renewed attraction of Colorado County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The tax base is diverse, with the 10 leading taxpayers accounting for 24.64% of assessed value. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County. The County has one existing tax abatement. Two industries applied for tax abatements during the year and one was approved for an expansion of its current facility.

Long Term Financial Planning

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

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

Finally, as a result of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2018 budget, the Court must remain cautious in planning for the budget in fiscal year 2019 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that County government continually strive to maintain steady increases in revenue while costs are on the rise.

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

Major Initiatives

The County completed several projects and made improvements throughout the year that were needed to meet citizen's demands for services. One of those major projects was the establishment of a medical helicopter transport base at the Robert R. Wells Jr Airport to be leased by PHH.

The County will actively pursue legal representation in regard to the pending application by Clean Harbors with TCEQ to construct and operate a Class C land disposal cell at the Altair facility. Colorado County Post Oak Groundwater District and Rice CISD has actively joined the fight and contributed \$100,000 to the county for ongoing legal fees.

The County received disaster assistance from FEMA to help pay for repairs to county roads damaged by flooding and heavy rains. This disaster came almost one year after the flood disaster of 2016. This was the county's third disaster in the last three years.

The County received TxCDBG assistance to upgrade the water storage tank and lines in the unincorporated areas of Rock Island.

The County received a \$50,000 grant from the M.G. & Lillie A. Johnson Foundation to purchase a new Ford F-350 diesel chassis and refurbish the ambulance box

The County received a \$28,700 grant from the Dickson & Allen Foundation to purchase cardiac monitors for EMS.

In order to protect and help in assessing damages from disasters or assisting in investigations, a drone was purchased with donated funds from the Bay City Area Chapters.

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

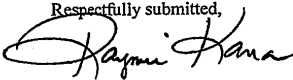
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2017. This was the twenty-fourth consecutive year that Colorado County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The production of this report would not have been possible without the skill, effort, and dedication of the County Auditor's staff. The preparation of this comprehensive annual financial report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. I would like to express my appreciation to all the members of the Commissioners' Court for their unfailing support in maintaining the highest standards of professionalism in the management of the Colorado County's finances. I express my sincere thanks to all other County officials, Department Heads, and employees for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,



Raymie Kana
County Auditor

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Colorado County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

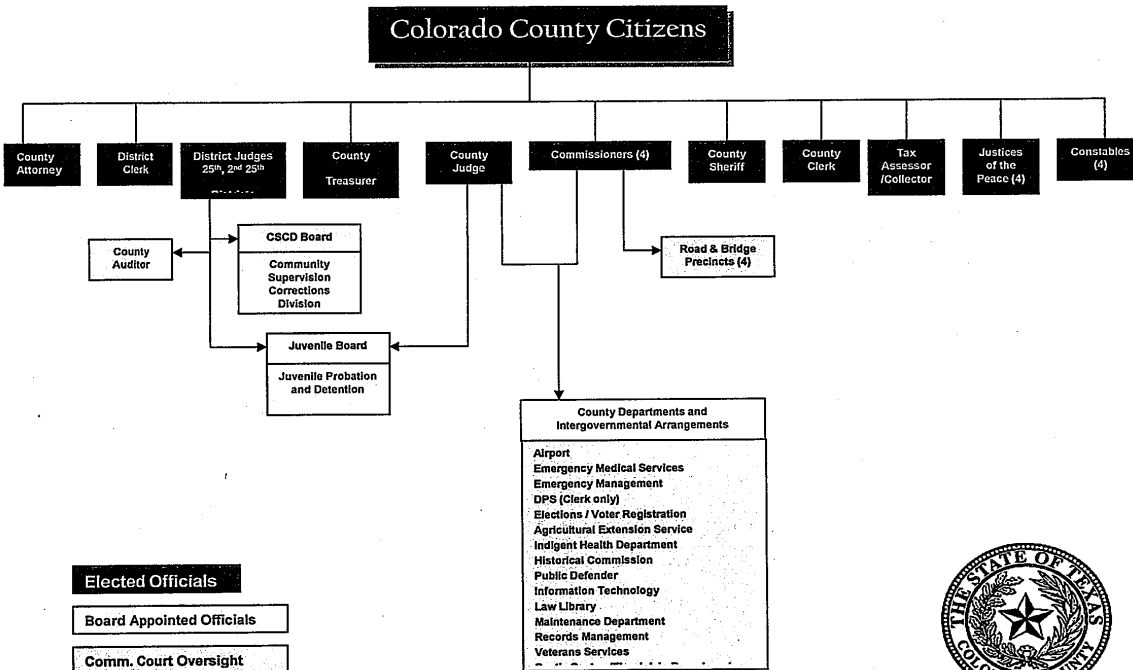
December 31, 2017

Christopher P. Morrill

Executive Director/CEO

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

Colorado County, Texas
Organization Chart



Elected Officials

Board Appointed Officials

Comm. Court Oversight

Direction of Authority →



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2018

Elected Officials

County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Darrell Kubesch
Precinct No. 3	Tommy Hahn
Precinct No. 4	Darrell Gertson
25th Judicial District Judge	William Old III
2nd 25th Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Mary Jane Poenitzsch
County Clerk	Kimberly Menke
County/District Attorney	Jay Johannes
District Clerk	Linda Holman
County Treasurer	Joyce Guthmann
County Sheriff	R.H. "Curly" Wied, III
Justices of Peace	
Precinct No. 1	Billy Hefner
Precinct No. 2	James C. Maddux
Precinct No. 3	Francis Truchard
Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Kirk Lowe

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

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COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2018

Appointed Officials

Veterans' Service Officer	Eddie Hernandez
Public Defenders	Kevin Dunn Louis Gimbert
County Auditor	Raymie Kana
Adult Probation District Director	Rosann Mikes
Juvenile Probation District Director	Keith Garner
Adult Probation Officer	Steve Heffley
Juvenile Probation Officer	Valerie Steffek
Juvenile Probation Officer	Trenessa Sewell
Local Health Authority	Alyssa Molina, M.D.
County Extension Office	
County Ag Agent	Laramie Naumann
Consumer and Family Science	Ja'Shae Horn
Medical Director	Alyssa Molina, M.D.

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

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**MINUTES OF THE COLORADO COUNTY
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Financial Section

**MINUTES OF THE COLORADO COUNTY
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**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

RUTLEDGE CRAIN & COMPANY,PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note IV. O. to the financial statements, in 2018, the County adopted new accounting guidance, GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pension and discontinued application of GASBS No.45. Our opinion is not modified with respect to this matter.

Other-Matters

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 disclosures, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

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

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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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Colorado County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2019, on our consideration of Colorado County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rutledge Crain & Company, PC
May 15, 2019

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

Management's Discussion and Analysis

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2018

As management of Colorado County (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial performance of the County for the fiscal year ended December 31, 2018. Please read it in conjunction with the County's financial statements, which follow this section.

Financial Highlights

- Combined County assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$28,162,599 (net position). Of this amount, \$121,231 and \$167,060, respectively, (restricted net position) may only be used to pay down the county's debt or for designated capital projects.
- The County's total net position increased \$967,738 during the current fiscal year. The significance of the positive net position is attributed to pension and OPEB liabilities. Employers are required to recognize amounts for all benefits provided through the plans which include the net pension and total OPEB liabilities, deferred outflows of resources, deferred inflows of resources and pension and OPEB expenses.
- During fiscal year 2018 the County implemented GASB Statement 75 Accounting and Financial Reporting Postemployment Benefits Other Than Pensions. This statement required an actuarial study be performed to determine the County's total OPEB liability. 2018 is the first year that this actuarial study was performed. The County provides OPEB benefits in the form of health and dental benefits through the County's Health Employee Benefits Pool to retirees and their eligible dependents.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$9,370,925, an increase of \$883,106 in comparison with the prior year. The amount which is available for spending at the government's discretion (unassigned fund balance) in the general fund is \$2,674,380 or 20.50% of total general fund expenditures which is 4.35% lower than last year.
- The County's total debt decreased by \$2,260,327 during the current fiscal year mainly attributed to the County's pension and OPEB liabilities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Colorado County's basic financial statements. Colorado County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. The statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regard to interfund activity, payables and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increase or decrease in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the 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 and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general administration, financial administration, judicial, public safety, public facilities, public transportation, conservation, and health and welfare.

The government-wide financial statements are presented on pages 25 and 26 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure

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and demonstrate compliance with finance-related legal requirements. All of the funds of the 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 outflow 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 the County's near-term financing requirements.

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

The County maintains a general fund, sixteen special revenue funds, a debt service fund and a capital projects fund. 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, which is considered to be a major fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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 33 through 53 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparison schedules for the General Fund.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the General Fund Budget.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of Colorado County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$28,162,599 at December 31, 2018.

The largest portion of the County's net position in the amount of \$17,776,783 reflects its net investment in capital assets such as land, buildings and improvements, equipment, and infrastructure (roads and bridges) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Total assets of \$51,100,115 reflect an increase of \$1,023,342 during the fiscal year.

An additional portion of the County's net position in the amount of \$288,311 represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used. The remaining balance of \$10,097,505 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

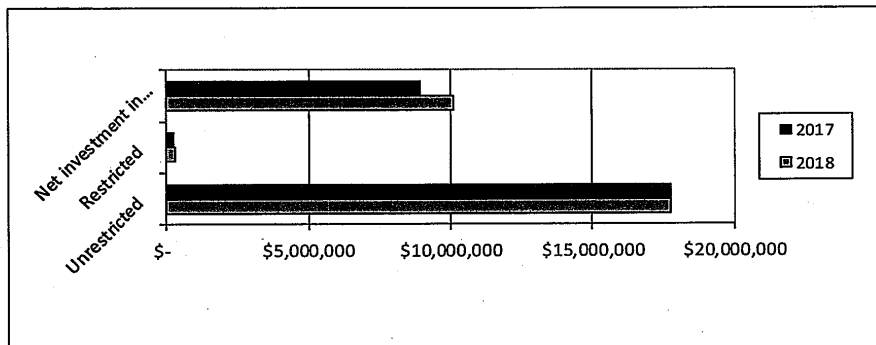
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The County's condensed net position for the fiscal year ended December 31, 2018 is summarized as follows:

	Colorado County Net Position Governmental Activities		
	2018	2017	Change
Current and other assets	\$ 27,458,097	\$ 25,644,889	\$ 1,813,208
Capital assets (net of accumulated depreciation)	23,642,018	24,431,884	(789,866)
Total assets	51,100,115	50,076,773	1,023,342
Deferred outflows of resources	1,930,696	2,319,253	(388,557)
Current and other liabilities	4,038,085	3,714,054	324,031
Long-term liabilities	7,490,158	10,001,105	(2,510,947)
Total liabilities	11,528,243	13,715,159	(2,186,916)
Deferred inflows of resources	13,339,969	11,736,626	1,603,343
Net position:			
Net investment in capital assets	17,776,783	17,766,705	10,078
Restricted	288,311	234,767	53,544
Unrestricted	10,097,505	8,942,769	1,154,736
Total net position	\$ 28,162,599	\$ 26,944,241	\$ 1,218,358

Colorado County Net Position – December 31, 2018 and 2017



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Governmental Activities. During the current fiscal year, net position for governmental activities increased \$967,738 from the restated prior fiscal year for an ending balance of \$28,162,599. Key elements of this increase are as follows:

Colorado County Changes in Net Position			
Governmental Activities			
	<u>2018</u>	<u>2017</u>	<u>Change</u>
Revenues:			
Net Program Revenues:			
Charges for services	\$ 3,999,347	\$ 3,871,179	\$ 128,168
Operating grants and contributions	1,406,392	440,769	965,623
Capital grants and contributions	136,726	119,618	17,108
General Revenues:			
Property taxes	11,590,137	10,921,368	668,769
Sales and alcoholic beverage taxes	1,496,060	1,409,995	86,065
Miscellaneous	158,833	187,301	(28,468)
Unrestricted investments earnings	325,703	169,920	155,783
Total revenues	<u>19,113,198</u>	<u>17,120,150</u>	<u>1,993,048</u>
Expenses:			
General administration	3,208,021	2,519,517	688,504
Financial administration	520,734	521,050	(316)
Judicial	1,542,689	1,592,174	(49,485)
Public safety	7,270,095	6,849,340	420,755
Public facilities	496,434	573,028	(76,594)
Public transportation	4,292,146	4,424,685	(132,539)
Conservation	133,475	168,526	(35,051)
Health and welfare	468,919	442,271	26,648
Interest on long term debt	212,947	225,342	(12,395)
Total expenses	<u>18,145,460</u>	<u>17,315,933</u>	<u>829,527</u>
Change in net position	<u>967,738</u>	<u>(195,783)</u>	<u>\$ 1,163,521</u>
Net position - beginning as adjusted for GASB-75	27,184,861	27,273,730	
Prior period adjustment	10,000	(133,706)	
Net position - ending	<u>\$ 28,162,599</u>	<u>\$ 26,944,241</u>	

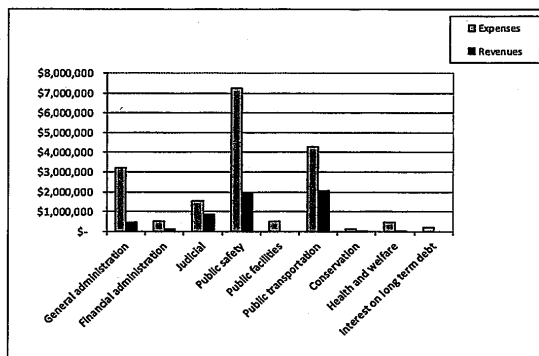
2017 Restated - See Notes to Financial Statements

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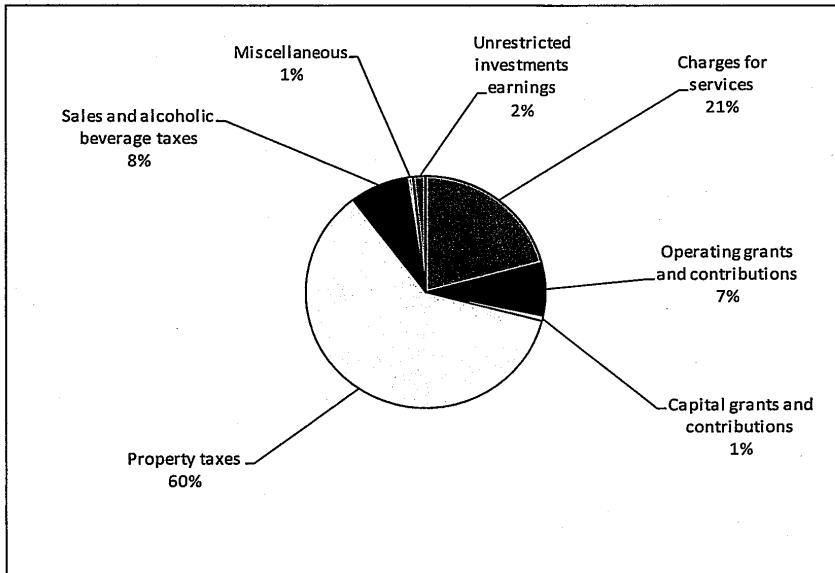
COLORADO COUNTY, TEXAS

*Management's Discussion and Analysis
December 31, 2018*

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



Key elements of the analysis of government-wide revenues and expenses reflect the following:

Operating grants and contributions showed the largest increase from the previous year mainly due to the county receiving FEMA disaster funds for the flooding that occurred during Hurricane Harvey. Charges for Services showed slight increase from the previous year mainly due to an increase in the amount charged for EMS services based on averages of other services in our region.

Property tax revenue increased \$668,769 partially due to new improvements that was added to the tax roll. Additionally, Commissioners' Court approved a Maintenance and Operations tax rate of \$0.48079, which exceeded the effective Maintenance and Operations tax rate of \$0.46208 by 4 percent.

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The Effective Tax Rate is the tax rate that will produce the same total revenue for the current tax year that was generated for the previous tax year from the same properties on the tax roll. Therefore, for any given fiscal year, if a tax rate is set at the Effective Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

Expenses increased \$588,907 or 3.4%. The majority of this increase is due to the following:

An increase in General Administration due to the County's opposition of a proposed hazardous waste landfill to be located along Highway 71 south of Columbus and the retention of legal firm Crain Caton & James to assist with the opposition.

An increase in Public Transportation of \$316,026 due to maintaining and repairing county roads after heavy rainfall and flooding from Hurricane Harvey.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting budget controls and fiscal responsibility is the framework of the County's strong fiscal management and accountability. Colorado County's bond rating was raised from A+ to AA in December of 2013.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$9,370,925 an increase of \$883,106 mainly due to road and bridge special funds receiving FEMA funds for the past three years of flooding and not spending money budgeted for capital outlay.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund decreased \$272,471 to \$2,674,380 from the prior year amount of \$2,946,851. Unassigned fund balance represents 20.50 percent of total general fund expenses which is slightly above the minimum unrestricted fund balance of 18 percent of current year expenditures as adopted by Commissioners' Court.

General Fund Budgetary Highlights

Significant Differences in Original vs. Final Budget:

During the year there was a \$787,900 increase in appropriations between the original and final amended budget. Following are the main components of the increase:

\$435,000 supplemental appropriation for outside legal services for various County legal issues including the opposition of a hazardous waste landfill application

\$127,300 supplemental appropriation for the purchase of in-car video systems and body worn cameras for the Sheriff's department.

\$53,000 supplemental appropriation for the purchase of encryption keys for radios for law enforcement and first responders.

\$84,000 supplemental appropriation for hiring a vendor to handle all jail inmate medical and mental health screenings due to the implementation of the Sandra Bland Act.

The increase was possible because of additional anticipated receipts. Those receipts included an increase in ambulance fees (\$100,000), an increase in intergovernmental (\$190,000), and an increase in miscellaneous revenue (\$342,400) which consists of donations, refunds, and insurance proceeds.

Significant Budget Variances:

General Administration – Commissioners Court – the county saved on risk management insurance due to the carrier, Texas Association of Counties, issuing discounts and the Central Appraisal District issuing a credit for the County's portion of the CAD's budget surplus at the end of fiscal year 2017.

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General Administration – Personnel Services; the county budgeted overtime but opted not to pay employees for their accrued compensatory time.

Financial Administration – County Auditor & County Treasurer – Personnel Services was less than budget by \$24,734 due to an assistant auditor being appointed County Treasurer in April and not filing that assistant auditor's position until after mid-year.

Public Facilities – Services and Charges were less by \$45,210; less repairs required to county buildings.

Judicial – County and District Courts – Services & Charges – The County Court case load decreased in 2018 along with the number of District Court criminal cases from 337 in 2017 to 192 for the current year (2018).

Public Safety - County Sheriff – Personnel Services was less than budget by \$84,497; several authorized positions were not filled for most of the year.

Public Safety – Jail – Supplies and Services & Charges were less by \$53,275; less repairs and low electricity rate.

Health & Welfare - Indigent Health Care – Services and Charges; diligent indigent screening resulted in fewer qualified applicants and reduced related costs.

Conservation – AgrLife Extension Service – Personnel Services was less than budgeted due to having open positions for the Ag Agent and HE Agent for most of 2018.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities for the current fiscal year amounts to \$23,642,018 (net of accumulated depreciation). A decrease of \$789,666 due to removing roads historically valued that were reclaimed. This investment in capital assets includes land, buildings and improvements, equipment, and infrastructure.

	Balance 12/31/18	Balance 12/31/17
Capital assets, not being depreciated:		
Land	\$ 504,022	\$ 504,022
Capital assets, being depreciated		
Buildings and improvements	12,277,213	13,003,638
Equipment	3,009,461	3,076,714
Infrastructure	7,851,322	7,847,310
	<u>\$ 23,642,018</u>	<u>\$ 24,431,684</u>

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

Purchased two loaders, a tractor, and a truck-tractor for road and bridge precincts.

Purchased three Lifepak AED's and a power pro ambulance cot for EMS.

Purchased a new Ford F450 with a Frazer box remount for the EMS.

Purchased six Ford Explorers for the sheriff's department.

Purchased new servers for the sheriff's department and the courthouse.

Built a hangar with ramp and sidewalks at the county airport for lease to a life flight operation.

Additional information on Colorado County's capital assets can be found in note IV. D. of this report.

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Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$6,305,000.

	12/31/18	12/31/17
GOVERNMENTAL ACTIVITIES:		
Certificates of obligation	\$ 5,860,000	\$ 6,305,000
Bond premium	-	-
Bond discount	(15,512)	(16,705)
Capital lease obligations	20,747	30,015
Compensated absences payable	215,618	205,204
OPEB obligation	146,419	366,884
Net pension liability	1,262,886	3,100,707
	<u>\$ 7,490,158</u>	<u>\$ 9,991,105</u>

The County's total debt decreased \$2,500,947 during the current fiscal year mainly attributed to the change in actuarial valuations of the County's OPEB and pension liabilities.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the County is \$231,960,775, which is significantly in excess of the County's outstanding general obligation debt.

Additional information on Colorado County's long-term debt may be found in Note IV. I. of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court set the direction of the County, allocate its resources and establish its priorities.

The current year annual unemployment rate for Colorado County was 3.1 percent, down from 3.4 percent for the prior fiscal year. This compares favorably to the state's average unemployment rate of 3.6 percent and the national rate of 3.7 percent.

The county's financial performance and position are very strong. Over the last four years, the county has maintained year-end general fund balances between \$2.7 and \$3.7 million or about 20.5% - 28.5% of annual expenditures.

Sales and use tax revenues has reflected positive continued growth.

Total assessed property valuation increased 2.9 percent and has shown an increase for the last eight years ranging between the lowest of 1.3 percent and the highest of 8.7 percent.

On the expenditure side, increases are expected in public safety, general administration, and public transportation.

In calculating the taxes for the fiscal year 2019 budget, Colorado County had a net taxable appraised value of \$2,319,607,751, which was an increase of \$65,379,127 from the previous year. This is a result of new improvements along with increased land and commercial values.

All of these factors were considered in preparing the County's budget for the 2019 fiscal year. The property tax rate for the 2019 budget was set at \$0.5100 per hundred dollar valuation. Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

Request for Information

This financial report is designed to provide a general overview of Colorado County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Raymie Kana, County Auditor, 318 Spring St., Suite 104, Columbus, Texas 78934.

**MINUTES OF THE COLORADO COUNTY
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Basic Financial Statements

**MINUTES OF THE COLORADO COUNTY
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MAY 28, 2019

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**MINUTES OF THE COLORADO COUNTY
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EXHIBIT A-1

COLORADO COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Governmental Activities
ASSETS	
<i>Cash</i>	\$ 9,258,150
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	8,075,011
<i>Accounts</i>	587,837
<i>Fines</i>	4,876,184
<i>Due from other governments</i>	428,707
Restricted assets:	
<i>Cash</i>	2,415,166
<i>Due from other governments</i>	1,817,042
Capital assets not being depreciated:	
<i>Land</i>	504,022
Capital assets (net of accumulated depreciation):	
<i>Buildings and improvements</i>	12,277,213
<i>Equipment</i>	3,009,461
<i>Infrastructure</i>	7,851,322
Total Assets	51,100,115
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	1,930,696
Total Outflows of Resources	1,930,696
LIABILITIES	
<i>Accounts payable</i>	469,806
<i>Due to others</i>	1,596,720
<i>Due to other governments</i>	1,971,559
Noncurrent liabilities:	
<i>Due within one year</i>	666,305
<i>Due in more than one year</i>	6,823,853
Total Liabilities	11,528,243
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue</i>	13,339,969
Total Deferred Inflows of Resources	13,339,969
NET POSITION:	
Net Investment in Capital Assets	17,776,783
Restricted For:	
Debt Service	121,231
Capital Projects	167,080
Unrestricted	10,097,505
Total Net Position	\$ 28,162,599

The accompanying notes are an integral part of this statement.

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COLORADO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities:				
General administration	\$ 3,208,021	\$ 351,557	\$ 97,302	\$ --
Financial administration	520,734	116,060	--	--
Judicial	1,542,689	791,399	88,299	542
Public safety	7,270,095	1,819,034	153,288	--
Public facilities	496,434	--	--	--
Public transportation	4,292,146	881,732	1,067,503	136,184
Conservation	133,475	1,960	--	--
Health and welfare	468,919	37,605	--	--
Interest on long-term debt	212,947	--	--	--
Total Governmental Activities	<u>18,145,460</u>	<u>3,999,347</u>	<u>1,406,392</u>	<u>136,726</u>
Total Primary Government	<u>\$ 18,145,460</u>	<u>\$ 3,999,347</u>	<u>\$ 1,406,392</u>	<u>\$ 136,726</u>

General Revenues:
Ad valorem taxes, penalty and interest
Sales taxes
Alcoholic beverage taxes
Miscellaneous
Unrestricted investment earnings
Gain on Sale of Capital Assets
Transfers
 Total General Revenues and Transfers
 Change in Net Position
 Net Position - Beginning as Adjusted (See Footnote IV. O.)
 Prior Period Adjustment
 Net Position - Ending

The accompanying notes are an integral part of this statement.

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EXHIBIT A-2

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (2,759,162)
(404,674)
(662,449)
(5,297,773)
(496,434)
(2,206,727)
(131,515)
(431,314)
(212,947)
(12,602,995)
(12,602,995)

11,590,137
1,476,765
19,295
158,833
324,990
713
--
13,570,733
967,738
27,184,861
10,000
\$ 28,162,599

**MINUTES OF THE COLORADO COUNTY
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EXHIBIT A-3

COLORADO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:			
<i>Cash</i>	\$ 2,707,832	\$ 6,550,318	\$ 9,258,150
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Taxes</i>	5,458,226	2,616,785	8,075,011
<i>Accounts</i>	580,131	7,706	587,837
<i>Fines</i>	4,807,879	68,305	4,876,184
<i>Due from other funds</i>	-	5,358	5,358
<i>Due from other governments</i>	292,183	136,524	428,707
<i>Restricted assets:</i>			
<i>Cash</i>	1,636,951	778,215	2,415,166
<i>Due from other governments</i>	1,231,955	585,087	1,817,042
<i>Total Assets</i>	<u>16,715,157</u>	<u>10,748,298</u>	<u>27,463,455</u>
Total Assets	\$ <u>16,715,157</u>	\$ <u>10,748,298</u>	\$ <u>27,463,455</u>
Liabilities:			
<i>Accounts payable</i>	\$ 387,520	\$ 7,886	\$ 395,406
<i>Due to others</i>	1,596,720	-	1,596,720
<i>Due to other funds</i>	-	5,358	5,358
<i>Due to other governments</i>	1,971,559	-	1,971,559
<i>Total Liabilities</i>	<u>3,955,799</u>	<u>13,244</u>	<u>3,969,043</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	10,084,978	4,038,509	14,123,487
<i>Total Deferred Inflows of Resources</i>	<u>10,084,978</u>	<u>4,038,509</u>	<u>14,123,487</u>
Fund Balances:			
<i>Restricted</i>	-	1,333,317	1,333,317
<i>Committed</i>	-	5,363,228	5,363,228
<i>Unassigned</i>	2,674,380	-	2,674,380
<i>Total Fund Balances</i>	<u>2,674,380</u>	<u>6,696,545</u>	<u>9,370,925</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$ <u>16,715,157</u>	\$ <u>10,748,298</u>	\$ <u>27,463,455</u>

The accompanying notes are an integral part of this statement.

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

MAY 28, 2019

EXHIBIT A-4

COLORADO COUNTY, TEXAS
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018*

Total fund balances - governmental funds balance sheet	\$	9,370,925
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:		
Capital assets used in governmental activities are not reported in the funds.		23,642,018
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		456,760
Payables for bond principal which are not due in the current period are not reported in the funds.		(5,860,000)
Payables for capital leases which are not due in the current period are not reported in the funds.		(20,747)
Payables for bond interest which are not due in the current period are not reported in the funds.		(74,400)
Payables for compensated absences which are not due in the current period are not reported in the funds.		(215,618)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.		1,372,588
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.		470,789
Recognition of the County's net pension liability is not reported in the funds.		(1,262,886)
Bond discounts are amortized in the SNA but not in the funds.		15,512
Recognition of the County's net OPEB liability is not reported in the funds.		(146,419)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.		(1,516,619)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.		1,930,696
		<u>1,930,696</u>
Net position of governmental activities - Statement of Net Position	\$	<u>28,162,599</u>

The accompanying notes are an integral part of this statement.

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

MAY 28, 2019

EXHIBIT A-5

COLORADO COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 7,738,717	\$ 3,851,923	\$ 11,590,640
<i>Other taxes</i>	1,496,060	--	1,496,060
<i>Licenses and permits</i>	23,635	773,361	796,996
<i>Fines and forfeitures</i>	695,016	39,958	734,974
<i>Charges for services</i>	1,943,703	212,741	2,156,444
<i>Intergovernmental</i>	367,595	1,180,788	1,548,383
<i>Miscellaneous</i>	559,068	215,194	774,262
Total revenues	<u>12,823,794</u>	<u>6,273,965</u>	<u>19,097,759</u>
Expenditures:			
Current:			
<i>General administration</i>	2,698,483	3,868	2,702,351
<i>Financial administration</i>	531,261	--	531,261
<i>Judicial</i>	1,516,225	36,751	1,552,976
<i>Public safety</i>	7,226,027	79,578	7,305,605
<i>Public facilities</i>	495,858	6,243	502,101
<i>Public transportation</i>	--	4,363,972	4,363,972
<i>Conservation</i>	135,832	--	135,832
<i>Health and welfare</i>	442,579	15,760	458,339
Debt service:			
<i>Principal</i>	--	662,216	662,216
Total expenditures	<u>13,046,265</u>	<u>5,168,388</u>	<u>18,214,653</u>
Excess (deficiency) of revenues over (under) expenditures	(222,471)	1,105,577	883,106
Other financing sources (uses):			
<i>Transfers in</i>	--	80,000	80,000
<i>Transfers out</i>	(50,000)	(30,000)	(80,000)
Total other financing sources (uses)	<u>(50,000)</u>	<u>50,000</u>	<u>--</u>
Net change in fund balance	(272,471)	1,155,577	883,106
Fund balances, January 1	<u>2,946,851</u>	<u>5,540,968</u>	<u>8,487,819</u>
Fund balances, December 31	<u>\$ 2,674,380</u>	<u>\$ 6,696,545</u>	<u>\$ 9,370,925</u>

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT A-6

COLORADO COUNTY, TEXAS
*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018*

Net change in fund balances - total governmental funds	\$	883,106
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:		
Capital outlays are not reported as expenses in the SOA.		1,534,679
The depreciation of capital assets used in governmental activities is not reported in the funds.		(2,085,960)
The gain or loss on the sale of capital assets is not reported in the funds.		(238,383)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		(504)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.		445,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.		9,269
(Increase) decrease in accrued interest from beginning of period to end of period.		4,269
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		(10,415)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.		8,058
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.		246,266
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.		192,508
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.		(20,156)
		<u>967,738</u>
Change in net position of governmental activities - Statement of Activities	\$	<u>967,738</u>

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
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EXHIBIT A-7

COLORADO COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018

	<u>Agency Funds</u>
ASSETS	
<i>Cash</i>	\$ 1,335,772
Total Assets	\$ <u>1,335,772</u>
LIABILITIES	
<i>Accounts payable</i>	\$ 11,345
<i>Due to others</i>	1,085,604
<i>Due to other governments</i>	<u>238,823</u>
Total Liabilities	\$ <u>1,335,772</u>

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the 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. All fiduciary activities are reported only in the fund financial statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions. The County has no legally separate component units.

B. Reporting Entity

The County is governed by an elected judge and four county commissioners which comprise the commissioners court.

The Colorado County Commissioners' Court is the level of government which has oversight responsibility and control over all activities of the County. The Court is composed of four commissioners, one elected from each of the four precincts in the County, and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The County's operational activities include general and financial administration, judicial, public safety, public facilities, construction and maintenance of roads, conservation and health and welfare assistance. Although the County receives funding from local, state and federal government entities, it is not included in any other government's "reporting entity."

For financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability - The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the financial statements present the County only.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *general* fund is the County's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major

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revenue sources include property and other taxes, intergovernmental revenues, charges for services, and investment of idle funds. Primary expenditures are for general and financial administration, judicial, public safety, public facilities, conservation and health and welfare assistance,

Additionally, the County reports the following fund types:

Sixteen nonmajor *special revenue* funds account for specific revenue sources that are legally restricted to expenditures for specialized purposes.

The *debt service* fund is used to account for the payment of principal and interest on general long-term bonded debt of the City. Payments of principal and interest on equipment, financing used in general activities of the City and other financing are serviced by the General Fund.

The *capital projects* fund is used to account for revenues and expenditures related to the acquisition and/or the restoration of public facilities and infrastructure improvements.

Seven *agency* funds account for assets held by the County as an agent for individuals, private organizations, other governments and other fiduciary funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations; these funds are used by the County Clerk, District Clerk, County Sheriff, County Attorney, County Tax Assessor/Collector, County Attorney, and for Payroll Clearing.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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 has been incurred, regardless of the timing of the 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, and interest 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have

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been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Agency funds have no measurement focus but utilize the accrual basis of accounting for reporting their assets and liabilities.

F. Budgetary information

1. Budgetary basis of accounting

Annual budgets are adopted on the cash basis for the general fund, debt service fund and certain special revenue funds. Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g. state law or specific authorization by the Commissioners Court). The capital projects funds are appropriated on a project-length basis. Cash received in the current year, representing collection of the tax levy intended to finance the subsequent fiscal year's operations, is not included in revenue.

Cash representing property tax collected/received in advance of the fiscal year it is intended to finance is omitted from beginning and ending cash balances on budgetary schedules.

Annual budgets were not adopted for the following special revenue funds: County Attorney Forfeiture, Sheriff Forfeiture, LEOSE, Historical Commission, Hot Check, and the County Attorney Salary Supplement.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held, and the Commissioners' Court acts on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available cash.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund, department and category. Any transfers of appropriations are first approved by the Commissioners' Court. Department heads may approve line item transfers for expenditures of their respective departments. However, no amendments for the personnel services category may be made without Commissioners' Court approval to the total budget. Thus, the legal level of budgetary control is at the personnel services category level within each department and the department level overall. Expenditures can exceed appropriations as long as they do not exceed available revenues and cash balances.

The Commissioners' Court made several supplemental budgetary appropriations throughout the year. Supplementary budgetary appropriations were made for the general fund and certain special revenue funds. Approximate changes were as follows:

General Fund	\$ 787,900	*/**/**
Special Revenue Funds		
Road & Bridge Precinct No. 1	315,000	***
Road & Bridge Precinct No. 2	270,000	*/**
Road & Bridge Precinct No. 3	354,000	*
Road & Bridge Precinct No. 4	289,000	*/**

- * Funded with available fund balance and/or additional miscellaneous income.
- ** Funded with available fund balance and charges for services.
- *** Funded with grant proceeds.

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2. Budget/GAAP reconciliation

The following is a reconciliation of budget basis to GAAP basis for the General Fund:

	General Fund
Change in net unrestricted cash and investments	
- Budget Basis	\$ (76,351)
Adjustments to GAAP basis	
Revenue recognition differences	58,415
Expenditure recognition differences	(254,535)
Net change in fund balance - GAAP Basis	\$ (272,471)

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

H. Assets, liabilities, deferred outflows/inflows of resources and net position/fund balance

1. Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Restricted cash is reported in funds receiving ad valorem tax revenue for taxes levied for use in fiscal year 2018.

2. Investments

The County's investment policy authorizes the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); (6) money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; (7) eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been authorized by the Commissioner's Court, and whose investment philosophy and strategy are consistent with the Policy and the County's ongoing investment strategy.

Investments maturing within one year of date of purchase are stated at cost or amortized cost; all other investments are stated at fair value which is based on quoted market prices. All investment income is recognized in the appropriate fund's statement of activity and or statement of revenues, expenditures and changes in fund balance.

3. Receivables and Payables

Due from Other Governments - Due from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the grantor have been met.

Reimbursements for services performed are recorded as receivables and revenue when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

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4. Capital assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the government-wide financial statements. Capital assets (except for grant assets with lower thresholds) are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession agreement are reported at acquisition value rather than fair value.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	30 years
Equipment	3 - 10 years
Infrastructure	20 - 45 years

5. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. Within this category, the County reports deferred charge on refunding and deferred pension outflows in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is amortized over the shorter of the life of the refunded or refunding debt. The deferred pension outflows represent pension related investment and economic/demographic losses and pension contributions subsequent to the last measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Within this category, the County reports deferred ad valorem taxes receivable, taxes collected in advance of the fiscal year they may be used to finance activities, and pension experience gains. has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, and deferred pension inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

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7. Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County has adopted a minimum fund balance policy as follows:

- General Fund – Unassigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Road and Bridge Funds – Assigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Debt Service Fund – Restricted fund balance and deferred inflows of tax revenues of approximately 25 – 50% of the following year's debt service requirements.

I. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

The appraisal of property within the County is the responsibility of the Colorado County Appraisal District as required by legislation passed by the Texas Legislature. The Appraisal District is required under such legislation to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the county may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The County's property tax is levied and recorded as a receivable each October 1, on the assessed value listed as of the prior January 1, for all real and business property located in the County. Taxes are delinquent on February 1 following the October 1 levy date. A statutory lien becomes effective on all property with unpaid taxes as of January 1 of the year following the assessment. The County is prohibited from using taxes collected between October 1 and December 31

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until the first day of the budget year for which the taxes are levied. As a result, taxes collected between these dates are shown as restricted cash and deferred revenue on the balance sheets of the General and Debt Service Funds.

3. Compensated absences

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists.

Liabilities for compensated absences are liquidated by the General fund and the four Road and Bridge funds.

II. Reconciliation of government-wide and fund financial statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balances for total governmental funds and net position as reported in the government-wide statement of net position. The details of the difference are as follows:

Court fines receivable are unavailable to pay for current period expenditures

Deferred fines and fee revenue			
County clerk fines	\$	258,608	
District clerk fines		388,720	
Justice of peace fines		<u>725,261</u>	
	\$	<u>1,372,589</u>	

III. Stewardship, compliance, and accountability

Excess of expenditures over appropriations

The following funds had excess of expenditures over appropriations for personnel services within a department or for a department/fund:

General Fund			
Commissioners' Court - Personnel services	\$	(40)	
Elections		(974)	
Veteran Services Officer - Personnel services		(8)	
Information Technology - Personnel services		(7)	
Justice of the Peace Number 2 - Personnel services		(29)	
EMS Director/Ambulance - Personnel services		(990)	
Health and Welfare - Septic System - Food Plain - Pers st		(46)	
Airport Fund		(68,551)	

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IV. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

Custodial Credit Risk – Deposits. In the case of deposits this is the risk, that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The County's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at December 31, 2018. At year end, the carrying amount of the County's deposits was \$13,009,088 (including \$2,415,166 restricted and \$1,335,772 in agency funds) and the respective bank balance was \$13,465,963. The bank balance was collateralized with securities held by the pledging financial institution's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$19,893,211 and fair value of \$19,850,814.

B. Investments

State statutes, County bond ordinances and Commissioners Court orders authorize the County's investments. Although the County was actively investing during the year, there were no investments at December 31, 2018. The County has elected to disclose the various investment risks it is exposed to along with deposit risk.

Interest Rate Risk. – In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolios as follows:

- Operating portfolio - less than 270 days.
- Surplus funds portfolio – up to 5 years.
- Construction and capital improvements portfolios – up to 5 years.
- Special revenue fund portfolios – up to 2 years.
- Registry and state agency funds – up to 90 days.

Credit Risk – The County's investment policy limits investments as described previously in Note I.H.2.

Concentration of Credit Risk – With the exception of U.S. Government securities (100%), as authorized, and authorized local government investment pools (up to 60%), no more than 50% of the total investment portfolio may be invested in any one security type or with a single financial institution. Investments in money market mutual funds are limited to 10% of the County's total portfolio.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of a failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party.

C. Receivables

Governmental fund type receivables consist of amounts due for property taxes or amounts due for services (net of allowance for uncollectibles). Any portion of receivables that does not meet the criteria for revenue recognition is recorded as deferred revenue.

Concentrations of Credit Risk. - Governmental fund type accounts and taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for approving credit and filing property tax liens.

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Receivables for individual major funds and nonmajor funds in the aggregate at December 31, 2018 were as follows:

	Major Fund General	Non-Major Funds	Total
Taxes receivable	\$ 5,458,226	\$ 2,616,785	\$ 8,075,011
Ambulance receivable	936,117	7,706	943,823
Allowance for uncollectible accounts	(355,986)	-	(355,986)
	<u>580,131</u>	<u>7,706</u>	<u>587,837</u>
Fines receivable	8,434,625	258,571	8,693,196
Allowance for uncollectible accounts	(3,626,746)	(190,266)	(3,817,012)
	<u>4,807,879</u>	<u>68,305</u>	<u>4,876,184</u>
Total	<u>\$ 10,846,236</u>	<u>\$ 2,692,796</u>	<u>\$ 13,539,032</u>

Governmental Activities and governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *deferred revenue* reported in governmental activities and governmental funds were as follows:

	Unavailable	Deferred	Difference
Governmental Activities			
Deferred pension inflows	\$ -	\$ 1,516,619	\$ (1,516,619)
General Fund			
Ambulance receivable	470,788	-	470,788
Fines and fees receivable	1,304,282	-	1,304,282
Taxes collected in advance	2,869,381	2,869,381	-
Current ad valorem taxes receivable	5,440,527	5,146,652	293,875
	<u>10,084,978</u>	<u>8,016,033</u>	<u>2,068,945</u>
Non-Major Funds			
Fines and fees receivable	68,307	-	68,307
Taxes collected in advance	1,362,597	1,362,597	-
Current ad valorem taxes receivable	2,607,605	2,444,720	162,885
	<u>4,038,509</u>	<u>3,807,317</u>	<u>231,192</u>
Total	<u>\$ 14,123,487</u>	<u>\$ 13,339,969</u>	<u>\$ 783,518</u>

The current ad valorem taxes receivable represents taxes levied on October 1 to be used to finance activities for the following fiscal year beginning on January 1.

D. Capital assets

Capital assets are recorded at cost or, if donated, at fair market value at the date of receipt. In accordance with GASB-34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are listed at estimated or actual historical costs. General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in governmental-type activities. Donated capital assets are valued at their estimated fair market value on the date of donation.

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The County uses the following criteria to classify capital assets:

Useful life exceeds one year, and cost equals \$5,000 or more for assets acquired by governmental funds.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation and amortization of capital assets are estimated using the straight-line method over estimated useful lives and are charged as an expense against operations. Accumulated depreciation and amortization are reported for governmental activities.

The following is a summary of capital asset activity for the year ended December 31, 2018:

	Balance 12/31/17	Additions	Retirements	Transfers and Completed Construction	Balance 12/31/18
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 504,022	\$ -	\$ -	\$ -	\$ 504,022
Total capital assets not being depreciated	<u>504,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>504,022</u>
Capital assets, being depreciated					
Buildings and improvements	25,148,407	67,709	-	-	25,216,116
Equipment	11,105,118	788,878	(557,119)	-	11,336,877
Infrastructure	98,185,487	678,090	(1,402,238)	-	97,459,339
Total capital assets being depreciated	<u>134,437,012</u>	<u>1,534,677</u>	<u>(1,959,357)</u>	<u>-</u>	<u>134,012,332</u>
Less accumulated depreciation for:					
Buildings and improvements	(12,144,769)	(794,134)	-	-	(12,938,903)
Equipment	(8,028,403)	(689,206)	390,193	-	(8,327,416)
Infrastructure	(90,336,178)	(602,620)	1,330,781	-	(89,608,017)
Total accumulated depreciation	<u>(110,509,350)</u>	<u>(2,085,960)</u>	<u>1,720,974</u>	<u>-</u>	<u>(110,874,336)</u>
Total capital assets being depreciated, net	<u>23,927,662</u>	<u>(551,283)</u>	<u>(238,383)</u>	<u>-</u>	<u>23,137,996</u>
Governmental activities capital assets, net	<u>\$ 24,431,684</u>	<u>\$ (551,283)</u>	<u>\$ (238,383)</u>	<u>\$ -</u>	<u>\$ 23,642,018</u>

Depreciation expense was charged to governmental activities functions/programs of the primary government as follows:

Functions/Programs	
General Administration	\$ 514,446
Public Safety	553,836
Judicial	8,197
Health & Welfare	11,667
Public Transportation	997,814
	<u>\$ 2,085,960</u>

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E. Pension liability

Texas County and District Retirement System (TCDRS)

1. Plan Description.

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 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.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

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 commissioners' court within the 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 contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Benefits.

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

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	79
Inactive employees entitled to but not yet receiving benefits	179
Active employees	205
	463

3. Contributions.

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2018, were \$823,098 or \$32,917 in excess of the required contributions of \$790,181.

4. Net Pension Liability.

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment

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expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities - Emerging	MSCI EM Standard (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%
		<u>100.00%</u>	

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

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6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/2016	\$ 26,407,503	\$ 23,306,795	\$ 3,100,708
Changes for the year:			
Service cost	853,142	-	853,142
Interest on total pension liability	2,170,299	-	2,170,299
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(304,240)	-	(304,240)
Effect of assumptions changes or inputs	140,390	-	140,390
Refund of contributions	(131,605)	(131,605)	-
Benefit payments	(820,603)	(820,603)	-
Administrative expense	-	(17,990)	17,990
Member contributions	-	480,145	(480,145)
Net investment income	-	3,407,625	(3,407,625)
Employer contributions	-	823,098	(823,098)
Other	-	4,535	(4,535)
Net changes	1,907,383	3,745,205	(1,837,822)
Balance at 12/31/2017	\$ 28,314,886	\$ 27,052,000	\$ 1,262,886

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

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total Pension Liability	\$ 31,830,490	\$ 28,314,884	\$ 25,341,507
Fiduciary Net Position	27,051,998	27,051,998	27,051,998
Net Pension Liability / (Asset)	\$ 4,778,492	\$ 1,262,886	\$ (1,710,491)

8. Pension Plan Fiduciary Net Position

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

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9. Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the County recognized pension expense of \$857,018. At December 31, 2018, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/17 Expense	Balance of Deferred Inflows 12/31/2017	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses	\$ (1,506,369)	12/31/2017	5.0	\$ (301,274)	\$ 1,205,095	\$ -
	165,022	12/31/2016	5.0	33,004	-	99,013
	1,873,036	12/31/2015	5.0	374,607	-	749,214
	277,000	12/31/2014	5.0	55,400	-	55,400
Economic/demographic (gains) or losses	(304,240)	12/31/2017	4.0	(76,060)	228,180	-
	(5,710)	12/31/2016	4.0	(1,428)	2,855	-
	(321,956)	12/31/2015	4.0	(80,489)	80,489	-
	(378,403)	12/31/2014	4.0	(94,601)	-	-
Assumptions changes or inputs	140,390	12/31/2017	4.0	35,098	-	105,293
	-	12/31/2016	4.0	-	-	-
	259,033	12/31/2015	4.0	64,758	-	64,758
	-	12/31/2014	4.0	-	-	-
Employer contributions made subsequent to measurement date						857,019
				<u>\$ 9,015</u>	<u>\$ 1,516,619</u>	<u>\$ 1,930,697</u>

\$857,697 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 ending December 31, 2018. 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,	
2018	\$ 103,617
2019	63,948
2020	(309,232)
2021	(301,274)
2022	-
Thereafter	-
	<u>\$ (442,941)</u>

F. Other postemployment benefit (OPEB) obligations

Colorado County Retiree Health Care Plan

Plan Description. The Colorado County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan but is a substantive plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation. Detailed information about the Plan may be obtained from the County Auditor, 318 Spring St., Suite 104, Columbus, Texas 78934.

Plan Eligibility. Permanent full-time employees who retire drawing a monthly county pension from the Texas County & District Retirement System (TCDRS) are eligible to participate in the Texas Association of Counties Health and Employee Benefits Pool at the expense of the retiree.

Members are eligible for retirement in TCDRS at age 60 with 8 years of service credit or at any age with 20 years of service credit or when member's age plus service credit totals 75. Members terminating before normal retirement conditions are not eligible. Benefits include dental/vision coverage, and life insurance.

Retiree's surviving spouses are eligible for death-in-service benefits if the spouse was enrolled in the TAC HEHP health care plan at the time of the retiree's death at the expense of the surviving spouse.

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Employees who become eligible for disability retirement also are eligible to participate in the plan at the expense of the retiree.

TAC HEBP health care coverage terminates once the retiree is eligible for Medicare. The retiree is then eligible for the County Silver Choice Plan at the retiree's expense. Spouses and dependents of a Medicare eligible retiree may continue TAC HEBP health care coverage for up to 18 months through COBRA.

Health Care and Other Benefits. Retiree medical coverage for retirees is the same as coverage provided to active County employees in accordance with the terms and conditions of the current TAC HEBP health care coverage if they were enrolled at the time of death. Benefits include medical and prescription drug, vision/dental coverage, and life insurance (\$10,000 without AD&D until age 65). All benefits are provided at the expense of the retiree.

Dental and life insurance benefits are also available to the retiree with the retiree paying 100% of the contribution. The life insurance benefit for retirees is a level \$10,000. Effective October 1, 2016 eligible retirees may continue dental and life insurance coverage beyond age 65 by paying the full contribution rate for elected coverage.

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

	Employee Only	Employee & Family
Inactive employees (or their beneficiaries) currently receiving benefits	-	-
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	117	37
Total = 154	117	37

Funding Policies. The County does not make annual contributions to the plan, but it records as expense, the change in the Net OPEB Obligation.

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.1%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2018. The actuarial projection is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information (initiated in 2008) provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

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ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuation/measurement dates	12/31/18
Actuarial Method	Individual entry age normal cost method - level percentage of projected salary
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Discount Rate	4.10% (1.10% real rate of return plus 3.00% inflation)
Health Care Cost Trend	Level 5.00%
Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2018
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed
Retirement Rates	See plan report
Salary Scale	3.50%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.

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SENSITIVITY ANALYSIS

Healthcare Cost Trend Rate

	1% Decrease 4.0%	Current Discount Rate 5.0%	1% Increase 6.0%
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Total OPEB Liability	\$ 126,738	\$ 146,419	\$ 170,598
% Difference	-13.4%		16.5%

Discount Rate

	1% Decrease 3.1%	Current Discount Rate 4.1%	1% Increase 5.1%
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Total Pension Liability	\$ 162,969	\$ 146,419	\$ 131,716
% Difference	11.3%		-10.0%

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balance at 12/31/2017	\$ 126,264	\$ -	\$ 126,264
Changes for the year:			
Service cost	14,388	-	14,388
Interest on total OPEB liability	5,767	-	5,767
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	-	-	-
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefit payments	-	-	-
Administrative expense	-	-	-
Member contributions	-	-	-
Net investment income	-	-	-
Employer contributions	-	-	-
Other	-	-	-
Net changes	<u>20,155</u>	<u>-</u>	<u>20,155</u>
Balance at 12/31/2018	<u>\$ 146,419</u>	<u>\$ -</u>	<u>\$ 146,419</u>

G. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess insurance coverage. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements.

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
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H. Lease obligations

Operating Leases. The County has entered into operating leases for copy machines for various offices which monthly payments are made by the general fund.

<u>FY</u>	<u>Amount</u>
2019	\$ 27,800
2020	20,874
2021	2,645
2022	2,645
2023	2,645

I. Long-term liabilities

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are repaid by the debt service funds.

At December 31, 2018, the County had the following outstanding bonded debt:

<u>Purpose</u>	<u>Original Amount</u>	<u>Year of Issue</u>	<u>Final Maturity</u>	<u>Average Annual Payment</u>	<u>Interest Rate</u>	<u>Balance 12/31/2018</u>
GOVERNMENTAL ACTIVITIES DEBT						
<i>Certificates of Obligation:</i>						
Building restoration	\$ 5,000,000	2008	2028	\$ 453,404	1.250% - 3.92%	\$ 3,685,000
Building restoration	2,750,000	2012	2031	200,630	2.875%	2,175,000
						<u>5,860,000</u>
Bond discount						<u>(15,512)</u>
Capital lease obligations						<u>5,844,488</u>
						<u>20,747</u>
Total Governmental Activities Debt						<u>\$ 5,865,235</u>

Annual debt service requirements to maturity for general debt are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 455,000	\$ 198,402	\$ 653,402
2020	470,000	183,446	653,446
2021	480,000	167,902	647,902
2022	495,000	151,966	646,966
2023	510,000	135,254	645,254
2024 - 2028	2,860,000	493,179	3,353,179
2029 - 2031	590,000	73,402	663,402
	<u>\$ 5,860,000</u>	<u>\$ 1,403,551</u>	<u>\$ 7,263,551</u>

Interest incurred and charged to expense totaled \$212,996. Payments for this debt are made by the debt service fund.

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Capital Lease Obligation

Capitalized lease obligations are comprised of leases which terms provide for a bargain purchase options at the end of the lease period or provide the rights of ownership during the economic useful life of the assets. The general fund is used to make payments as due.

\$49,352 due in annual instalments of \$10,789 including interest accruing at 3.687%, maturing in February 2020 and secured by equipment with an original cost of \$49,352 and NBV of \$28,658 \$ 20,747

Annual scheduled lease payments are as follows:

Year Ending December 31,	Amount
2019	\$ 10,789
2020	10,789
	<u>21,578</u>
Less interest	(831)
	<u>\$ 20,747</u>

Changes in long-term liabilities for the year ended December 31, 2018 are as follows:

	12/31/2017	Additions	Retirements	12/31/2018	Due in One Year
GOVERNMENTAL ACTIVITIES:					
Certificates of obligation	\$ 6,305,000	-	\$ (445,000)	\$ 5,860,000	\$ 455,000
Bond premium	-	-	-	-	-
Bond discount	(16,705)	-	1,193	(15,512)	(1,193)
Capital lease obligation	30,015	-	(9,268)	20,747	10,000
Compensated absences payable	205,204	10,414	-	215,618	202,498
OPEB liability - GASB-45	366,884	-	(366,884)	-	-
OPEB liability - GASB-75	-	146,419	-	146,419	-
Net pension liability	3,100,707	-	(1,837,821)	1,262,886	-
	<u>\$ 9,991,105</u>	<u>\$ 156,833</u>	<u>\$ (2,637,780)</u>	<u>\$ 7,490,158</u>	<u>\$ 666,305</u>

J. Fund balance

In government-wide statements, Net position is classified into three categories as follows:

1. *Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* – This component of net position consists of assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.
3. *Unrestricted* – This component of net position consists of those assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental funds classify fund balances as follows:

1. *Nonspendable Fund Balances* – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.
2. *Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.

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3. *Committed Fund Balance* – Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioners Court (the "Court") by formal action through adoption of a resolution, unless the Court removes or changes the specified use by taking the same type of action used to commit the amounts.
4. *Assigned Fund Balance* – Amounts assigned to a specific purpose to which the Court has delegated authority to the County Auditor to determine the assigned amounts of each fund.
5. *Unassigned Fund Balance* – Amounts that are available for any purpose; these amounts can be reported only in the County's General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Other Funds	Total
Fund Balances:			
Restricted for:			
Debt service	\$ -	\$ 93,776	\$ 93,776
Justice administration	-	503,756	503,756
Preservation	-	562,263	562,263
County administration facilities	-	6,442	6,442
Capital projects	-	167,080	167,080
Committed to:			
Airport operations	-	14,630	14,630
County administration facilities	-	-	-
Road & bridge maintenance	-	5,344,964	5,344,964
Preservation	-	3,634	3,634
Unassigned:	2,674,380	-	2,674,380
	\$ 2,674,380	\$ 6,696,545	\$ 9,370,925

K. Interfund transfers

The composition of interfund transfers for the current fiscal year is as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ (50,000)
Nonmajor governmental funds	80,000	(30,000)
Total	\$ 80,000	\$ (80,000)

A \$30,000 transfer was made by Road and Bridge Pct #4 to the Airport Fund (the airport is located therein) to supplement a TxDOT RAMP construction grant for a hangar; the General Fund transferred \$50,000 to the Security Fund to supplement fund resources used for courthouse security (bailiffs).

L. Commitments and Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

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From time to time, the County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

M. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreement with a manufacturing facility under the authority of the Texas Property Redevelopment Act. The County established an abatement policy with two tiers (\$250,000 to \$999,999 or \$1,000,000 or more) for the value of eligible improvements, and a requirement for creating or preventing the loss of 10 jobs. The tax abatement amount is determined by Colorado County Central Appraisal District (CCCAD) under the terms of the abatement agreement. An abatement factor (given by CCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multiyear abatement schedule with decreasing amounts abated over a 5-year period. Property taxes assessed October 1, 2017 for fiscal year 2018 amounted to a 50% abatement or \$45,566. Property taxes assessed October 1, 2018 for fiscal year 2019 (the final tax abatement year) will amount to a 25% abatement or \$23,768.

N. Restatement of Prior Year.

The outstanding amount of the Series 2008 Combination Tax and Revenue Certificates of Obligation was overstated by \$10,000 at December 31, 2017. Long-term debt and net position have been adjusted accordingly.

O. Change in Accounting Principles

Adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, addresses accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*.

With this implementation, the County's financial statements were restated to reflect the beginning net OPEB liability, deferred outflows and inflows of resources and the recognition of OPEB expense and contributions made between the start of the measurement period and the City's prior fiscal year. The restatement to beginning net position is noted below and reflected on the statements:

Net Position at January 1, 2018	\$ 26,944,241
Change in reporting for OPEB	<u>240,620</u>
Net position restated at January 1, 2018	<u>\$ 27,184,861</u>

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**MINUTES OF THE COLORADO COUNTY
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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
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EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 7,668,900	\$ 7,668,900	\$ 7,735,896	\$ 66,996
<i>Other taxes</i>	1,475,500	1,475,500	1,483,228	7,728
<i>Licenses and permits</i>	25,000	30,000	24,503	(5,497)
<i>Fines and forfeitures</i>	545,350	545,450	464,426	(81,024)
<i>Charges for services</i>	1,990,950	2,108,450	2,133,758	25,308
<i>Intergovernmental</i>	231,700	421,700	391,160	(30,540)
<i>Miscellaneous</i>	204,600	529,900	532,408	2,508
Total receipts	12,142,000	12,779,900	12,765,379	(14,521)
Disbursements:				
Current:				
General Administration				
County Judge				
<i>Personnel services</i>	193,600	193,600	190,795	2,805
<i>Supplies</i>	2,500	3,150	2,771	379
<i>Services and charges</i>	6,650	6,000	4,411	1,589
<i>Capital outlay</i>	2,500	2,500	--	2,500
Total County Judge	205,250	205,250	197,977	7,273
Commissioners' Court				
<i>Personnel services</i>	312,600	312,600	312,640	(40)
<i>Supplies</i>	75,000	75,000	66,369	8,631
<i>Services and charges</i>	607,100	1,042,850	992,794	50,056
Total Commissioners' Court	994,700	1,430,450	1,371,803	58,647
County Clerk				
<i>Personnel services</i>	382,075	382,075	368,033	14,042
<i>Supplies</i>	14,000	14,000	7,067	6,933
<i>Services and charges</i>	10,000	10,000	7,746	2,254
<i>Capital outlay</i>	5,000	5,000	3,524	1,476
Total County Clerk	411,075	411,075	386,370	24,705
Elections				
<i>Personnel services</i>	--	9,600	6,528	3,072
<i>Supplies</i>	10,000	10,000	14,698	(4,698)
<i>Services and charges</i>	25,000	38,000	37,348	652
<i>Capital outlay</i>	5,000	--	--	--
Total Elections	40,000	57,600	58,574	(974)
Veteran Service Officer				
<i>Personnel services</i>	19,720	19,720	19,728	(8)
<i>Supplies</i>	1,000	1,000	136	864
<i>Services and charges</i>	1,750	1,750	571	1,179
Total Veteran Service Officer	22,470	22,470	20,435	2,035
Information Technology				
<i>Personnel services</i>	68,000	68,000	68,007	(7)
<i>Supplies</i>	3,000	3,000	2,676	324
<i>Services and charges</i>	118,000	121,500	110,753	10,747
<i>Capital outlay</i>	2,000	2,000	919	1,081
Total Information Technology	191,000	194,500	182,355	12,145

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EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Nondepartmental				
<i>Personnel services</i>	93,410	67,860	41,437	26,423
<i>Supplies</i>	38,500	38,500	30,055	8,445
<i>Services and charges</i>	112,200	200,150	174,935	25,215
<i>Capital outlay</i>	100,000	--	--	--
<i>Other</i>	11,000	11,000	10,790	210
Total Nondepartmental	<u>355,110</u>	<u>317,510</u>	<u>257,217</u>	<u>60,293</u>
Total General Administration	<u>2,219,605</u>	<u>2,638,855</u>	<u>2,474,731</u>	<u>164,124</u>
Financial Administration				
County Auditor				
<i>Personnel services</i>	206,700	211,700	201,385	10,315
<i>Supplies</i>	3,450	3,450	3,086	364
<i>Services and charges</i>	6,000	6,000	4,990	1,010
<i>Capital outlay</i>	2,000	2,000	609	1,391
Total County Auditor	<u>218,150</u>	<u>223,150</u>	<u>210,070</u>	<u>13,080</u>
County Treasurer				
<i>Personnel services</i>	51,470	51,470	37,051	14,419
<i>Supplies</i>	1,500	2,000	2,063	(63)
<i>Services and charges</i>	2,500	2,000	2,043	(43)
<i>Capital outlay</i>	1,000	1,000	687	313
Total County Treasurer	<u>56,470</u>	<u>56,470</u>	<u>41,844</u>	<u>14,626</u>
Tax Assessor - Collector				
<i>Personnel services</i>	275,280	275,280	269,870	5,410
<i>Supplies</i>	3,500	2,500	2,180	320
<i>Services and charges</i>	8,000	7,000	3,984	3,016
<i>Capital outlay</i>	1,200	3,200	3,325	(125)
Total Tax Assessor - Collector	<u>287,980</u>	<u>287,980</u>	<u>279,359</u>	<u>8,621</u>
Total Financial Administration	<u>562,600</u>	<u>567,600</u>	<u>531,273</u>	<u>36,327</u>
Judicial				
County Court				
<i>Services and charges</i>	32,000	32,000	11,914	20,086
Total County Court	<u>32,000</u>	<u>32,000</u>	<u>11,914</u>	<u>20,086</u>
Public Defender				
<i>Personnel services</i>	177,100	181,700	177,962	3,738
<i>Supplies</i>	3,000	1,500	1,455	45
<i>Services and charges</i>	4,500	6,000	5,849	151
<i>Capital outlay</i>	1,000	1,000	609	391
Total Public Defender	<u>185,600</u>	<u>190,200</u>	<u>185,875</u>	<u>4,325</u>
25th Judicial District				
<i>Supplies</i>	250	250	15	235
<i>Services and charges</i>	26,100	26,100	21,479	4,621
Total 25th Judicial District	<u>26,350</u>	<u>26,350</u>	<u>21,494</u>	<u>4,856</u>

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COLORADO COUNTY, TEXAS
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EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
2nd 25th Judicial District				
Supplies	\$ 250	\$ 250	\$ -	\$ 250
Services and charges	26,100	26,100	21,126	4,974
Total 2nd 25th Judicial District	26,350	26,350	21,126	5,224
District Court				
Services and charges	76,000	76,000	52,718	23,282
Total District Court	76,000	76,000	52,718	23,282
District Clerk				
Personnel services	174,400	174,400	174,027	373
Supplies	6,000	6,000	5,474	526
Services and charges	5,000	5,750	5,806	(56)
Capital outlay	5,000	5,000	2,279	2,721
Total District Clerk	190,400	191,150	187,586	3,564
Justice of the Peace Number 1				
Personnel services	154,250	154,250	143,597	10,653
Supplies	4,000	4,000	3,396	604
Services and charges	9,250	9,250	5,872	3,378
Capital outlay	2,000	2,000	646	1,354
Total Justice of the Peace Number 1	169,500	169,500	153,511	15,989
Justice of the Peace Number 2				
Personnel services	146,150	146,150	146,179	(29)
Supplies	4,000	4,000	2,788	1,212
Services and charges	11,500	11,500	10,147	1,353
Capital outlay	2,000	2,000	1,068	932
Total Justice of the Peace Number 2	163,650	163,650	160,182	3,468
Justice of the Peace Number 3				
Personnel services	148,500	148,500	148,359	141
Supplies	5,500	5,500	3,358	2,142
Services and charges	6,450	6,450	3,689	2,761
Capital outlay	3,000	3,000	1,068	1,932
Total Justice of the Peace Number 3	163,450	163,450	156,474	6,976
Justice of the Peace Number 4				
Personnel services	101,450	101,450	90,863	10,587
Supplies	3,500	3,350	2,196	1,154
Services and charges	14,250	14,400	11,635	2,765
Capital outlay	2,000	2,000	--	2,000
Total Justice of the Peace Number 4	121,200	121,200	104,694	16,506
County Attorney				
Personnel services	454,100	454,100	437,091	17,009
Services and charges	28,500	28,500	25,368	3,132
Capital outlay	2,000	2,000	--	2,000
Total County Attorney	484,600	484,600	462,459	22,141
Total Judicial	1,639,100	1,644,450	1,518,033	126,417

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety				
<i>Emergency Management</i>				
<i>Personnel services</i>	\$ 43,075	\$ 43,075	\$ 43,074	\$ 1
<i>Supplies</i>	3,000	1,500	585	915
<i>Services and charges</i>	39,750	66,250	61,713	4,537
<i>Capital outlay</i>	20,000	40,000	28,796	11,204
<i>Other</i>	40,000	48,000	45,237	2,763
Total Emergency Management	<u>145,825</u>	<u>198,825</u>	<u>179,405</u>	<u>19,420</u>
<i>EMS Director/Ambulance</i>				
<i>Personnel services</i>	1,678,100	1,678,100	1,679,090	(990)
<i>Supplies</i>	157,500	156,500	141,889	14,611
<i>Services and charges</i>	145,500	145,500	131,459	14,041
<i>Capital outlay</i>	170,000	214,000	214,999	(999)
Total EMS Director/Ambulance	<u>2,151,100</u>	<u>2,194,100</u>	<u>2,167,437</u>	<u>26,663</u>
<i>Constables</i>				
<i>Personnel services</i>	124,460	124,460	123,225	1,235
<i>Services and charges</i>	15,250	15,250	7,999	7,251
<i>Capital outlay</i>	2,000	2,000	-	2,000
Total Constables	<u>141,710</u>	<u>141,710</u>	<u>131,224</u>	<u>10,486</u>
<i>911 Rural Addressing</i>				
<i>Personnel services</i>	103,450	103,450	98,480	4,970
<i>Supplies</i>	5,000	5,000	2,672	2,328
<i>Services and charges</i>	27,250	27,250	8,819	18,431
<i>Capital outlay</i>	5,000	5,000	4,211	789
Total 911 Rural Addressing	<u>140,700</u>	<u>140,700</u>	<u>114,182</u>	<u>26,518</u>
<i>County Sheriff</i>				
<i>Personnel services</i>	1,945,900	1,950,900	1,866,403	84,497
<i>Supplies</i>	113,500	116,000	119,650	(3,650)
<i>Services and charges</i>	257,000	236,300	211,267	25,033
<i>Capital outlay</i>	230,000	405,500	394,119	11,381
<i>Other</i>	42,500	7,500	7,440	60
Total County Sheriff	<u>2,588,900</u>	<u>2,716,200</u>	<u>2,598,879</u>	<u>117,321</u>
<i>Operation of Jail</i>				
<i>Personnel services</i>	1,279,050	1,279,050	1,274,366	4,684
<i>Supplies</i>	178,500	178,500	178,876	(376)
<i>Services and charges</i>	350,000	431,650	378,375	53,275
<i>Capital outlay</i>	5,000	7,350	7,680	(330)
Total Operation of Jail	<u>1,812,550</u>	<u>1,896,550</u>	<u>1,839,297</u>	<u>57,253</u>
<i>Correction - Probation Juvenile</i>				
<i>Personnel services</i>	13,888	13,888	13,879	9
<i>Services and charges</i>	141,552	141,552	121,512	20,040
Total Correction - Probation Juvenile	<u>155,440</u>	<u>155,440</u>	<u>135,391</u>	<u>20,049</u>

**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Department of Public Safety				
Personnel services	\$ 48,720	\$ 48,720	\$ 48,162	\$ 558
Supplies	1,000	500	395	105
Services and charges	2,000	2,500	1,617	883
Total Department of Public Safety	<u>51,720</u>	<u>51,720</u>	<u>50,174</u>	<u>1,546</u>
Total Public Safety	<u>7,187,945</u>	<u>7,495,245</u>	<u>7,215,989</u>	<u>279,256</u>
Public Facilities				
Courthouse Building				
Personnel services	232,650	232,650	230,541	2,109
Supplies	41,500	41,500	27,844	13,656
Services and charges	293,250	273,250	228,040	45,210
Capital outlay	6,000	12,000	11,278	722
Total Courthouse Building	<u>573,400</u>	<u>559,400</u>	<u>497,703</u>	<u>61,697</u>
Total Public Facilities	<u>573,400</u>	<u>559,400</u>	<u>497,703</u>	<u>61,697</u>
Conservation				
Agriculture Extension Service				
Personnel services	137,850	137,850	115,382	22,468
Supplies	6,500	6,500	4,884	1,616
Services and charges	23,150	23,150	13,760	9,390
Capital outlay	2,000	2,000	2,220	(220)
Total Agriculture Extension Service	<u>169,500</u>	<u>169,500</u>	<u>136,246</u>	<u>33,254</u>
Total Conservation	<u>169,500</u>	<u>169,500</u>	<u>136,246</u>	<u>33,254</u>
Health and Welfare				
Septic System - Flood Plain				
Personnel services	29,890	29,890	29,936	(46)
Supplies	1,400	1,400	61	1,339
Services and charges	13,250	13,250	2,544	10,706
Capital outlay	2,000	2,000	555	1,445
Total Septic System - Flood Plain	<u>46,540</u>	<u>46,540</u>	<u>33,096</u>	<u>13,444</u>
Mental Health and Alcohol				
Services and charges	19,180	19,180	16,423	2,757
Total Mental Health and Alcohol	<u>19,180</u>	<u>19,180</u>	<u>16,423</u>	<u>2,757</u>
Contract Services				
Services and charges	108,880	138,880	139,910	(1,030)
Other	26,000	61,000	56,277	4,723
Total Contract Services	<u>134,880</u>	<u>199,880</u>	<u>196,187</u>	<u>3,693</u>
Indigent Health Care				
Personnel services	45,000	45,000	44,216	784
Supplies	750	750	439	311
Services and charges	351,500	351,500	123,183	228,317
Capital outlay	1,000	1,000	-	1,000
Total Indigent Health Care	<u>398,250</u>	<u>398,250</u>	<u>167,838</u>	<u>230,412</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT B-1
Page 6 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Parks and Recreation	\$	\$	\$	\$
<i>Services and charges</i>	5,000	5,000	4,211	789
Total Parks and Recreation	<u>5,000</u>	<u>5,000</u>	<u>4,211</u>	<u>789</u>
Total Health and Welfare	603,850	668,850	417,755	251,095
Total disbursements	<u>12,956,000</u>	<u>13,743,900</u>	<u>12,791,730</u>	<u>952,170</u>
Excess (deficiency) of receipts over (under) disbursement:	<u>(814,000)</u>	<u>(964,000)</u>	<u>(26,351)</u>	<u>937,649</u>
Other financing sources (uses):				
<i>Transfers out</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in cash	(864,000)	(1,014,000)	(76,351)	937,649
Cash, January 1	<u>2,784,183</u>	<u>2,784,183</u>	<u>2,784,183</u>	<u>-</u>
Cash, December 31	<u>\$ 1,920,183</u>	<u>\$ 1,770,183</u>	<u>\$ 2,707,832</u>	<u>\$ 937,649</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT B-2

**COLORADO COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
COLORADO COUNTY PENSION PLAN
LAST TEN PLAN YEARS ***

	Plan Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total pension liability:										
Service cost	\$ 853,142	\$ 836,982	\$ 773,517	\$ 761,630	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,170,299	1,979,662	1,840,828	1,710,490	--	--	--	--	--	--
Changes of benefit terms	--	--	67,051	--	--	--	--	--	--	--
Differences between expected and actual experience	(304,240)	(5,710)	(321,956)	(378,403)	--	--	--	--	--	--
Changes of assumptions	140,390	--	259,033	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(952,208)	(850,145)	(704,126)	(598,521)	--	--	--	--	--	--
Net change in total pension liability	1,907,383	1,950,769	1,914,347	1,495,196	--	--	--	--	--	--
Total pension liability - beginning	26,407,503	24,446,734	22,532,387	21,037,191	--	--	--	--	--	--
Total pension liability - ending (a)	\$ 28,314,886	\$ 26,407,503	\$ 24,446,734	\$ 22,532,387	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 823,098	\$ 774,297	\$ 743,592	\$ 697,017	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	480,145	451,679	432,322	402,904	--	--	--	--	--	--
Net investment income	3,407,825	1,574,645	(144,563)	1,312,825	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(952,208)	(850,145)	(704,127)	(598,521)	--	--	--	--	--	--
Administrative expense	(17,990)	(17,101)	(15,190)	(15,480)	--	--	--	--	--	--
Other	4,535	141,090	(14,178)	(116,887)	--	--	--	--	--	--
Net change in plan fiduciary net position	3,745,205	2,074,465	297,836	1,681,648	--	--	--	--	--	--
Plan fiduciary net position - beginning	23,306,795	21,232,330	20,334,494	19,252,846	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 27,052,000	\$ 23,306,795	\$ 21,232,330	\$ 20,934,494	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 1,262,886	\$ 3,100,708	\$ 3,214,404	\$ 1,597,893	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	95.54%	88.26%	86.85%	92.91%	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	18.41%	48.05%	52.05%	27.76%	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT B-3

**COLORADO COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
COLORADO COUNTY PENSION PLAN
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Actuarially determined contribution	\$ 790,181	\$ 766,563	\$ 743,592	\$ 697,017	\$ 686,155	\$ 586,614	\$ 542,091	\$ 556,516	\$ 387,201	\$ 352,340
Contributions in relation to the actuarially determined contribution	823,098	774,297	743,592	697,017	686,155	586,614	542,019	556,516	387,201	352,340
Contribution deficiency (excess)	\$ (32,917)	\$ (7,734)	\$ --	\$ --	\$ --	\$ --	\$ 72	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766	\$ 5,722,796	\$ 5,555,102	\$ 5,266,191	\$ 5,345,978	\$ 5,088,053	\$ 4,559,743
Contributions as a percentage of covered payroll	12.0%	12.0%	12.0%	12.1%	12.0%	10.6%	10.3%	10.4%	7.6%	7.7%

Notes to Schedule

Valuation date: 12/31/17

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	7.3 (based on contribution rate calculated in 12/31/17 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.750%
Salary increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of return	8.0, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions: 2015: New inflation, mortality and other assumptions were reflected; 2017: New mortality assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions: 2015: No changes in plan provisions; 2016: Employer contributions reflect that a 30% CPI COLA was adopted; 2017: New annuity purchase rates were reflected for benefits earned after 2017.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT B-4

**COLORADO COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
OPEB LIABILITY AND RELATED RATIOS
COLORADO COUNTY RETIREE HEALTH CARE PLAN
LAST TEN FISCAL YEARS ***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB liability:										
Service cost	\$ 14,388	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	5,767	--	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	--	--	--	--	--	--	--	--	--
Changes of assumptions	--	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	--	--	--	--	--	--	--	--	--	--
Net change in total OPEB liability	20,155	--	--	--	--	--	--	--	--	--
Total OPEB liability - beginning	126,264	--	--	--	--	--	--	--	--	--
Total OPEB liability - ending (a)	\$ 146,419	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	--	--	--	--	--	--	--	--	--	--
Net investment income	--	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	--	--	--	--	--	--	--	--	--	--
Administrative expense	--	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	--	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	--	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net OPEB liability - ending (a) - (b)	\$ 146,419	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total OPEB liability	--	--	--	--	--	--	--	--	--	--
Covered payroll	\$ 5,857,109	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net OPEB liability as a percentage of covered payroll	2.50%	--	--	--	--	--	--	--	--	--

Notes to Schedule:
* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2018

1. Budget/GAAP reconciliation

The following is a reconciliation of budget basis to GAAP basis for the General Fund:

	<u>General Fund</u>
Change in net unrestricted cash and investments - Budget Basis	\$ (76,351)
Adjustments to GAAP basis	
Revenue recognition differences	58,415
Expenditure recognition differences	<u>(254,535)</u>
Net change in fund balance - GAAP Basis	<u>\$ (272,471)</u>

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

MAY 28, 2019

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

MAY 28, 2019

**Combining Statement and Budget Comparisons
as Other
Supplementary Information**

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board and considered a part of the basic financial statements, but are presented for purposes of additional analysis.

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

MAY 28, 2019

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

MAY 28, 2019

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

County Attorney Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Code of Criminal Procedure and may be expended solely for expenses of office.

Records Preservation Fund – This fund is used to account for the records management and preservation fee received by the County Clerk. Funds generated from this fee may only be used for special records preservation and automation projects.

Airport Fund – This fund is used to account for the County's revenues (user fees and fuel commissions) and expenditures related to the maintenance of the Robert R. Wells, Jr. Airport.

Sheriff Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedure and may be expended solely for law enforcement purposes.

Road and Bridge Precinct Number 1 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #1.

Road and Bridge Precinct Number 2 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #2.

Road and Bridge Precinct Number 3 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #3.

Road and Bridge Precinct Number 4 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #4.

LEOSE - This fund is used to account for revenues and expenditures related to the continuing education of persons licensed under Chapter 1701, Occupations Code.

Security Fund – This fund is used to account for revenues and expenditures related to improving and maintaining courtroom and general courthouse security.

Law Library Fund – This fund is used to account for revenues and expenditures related to the maintenance of a library for use by members of the Texas Bar Association

Justice Court Technology – This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for justice courts.

County and District Court Technology Fund - This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for county and district courts.

Historical Commission Fund – This fund is used to account for programs conducted to preserve the historical heritage of the County.

Hot Check Fund – This fund is used to account for "hot check" fees received by the County Attorney and County Clerk.

County Attorney Salary Supplement – This fund is used to account for state source revenues use to supplement salaries and other expenditures of the County Attorney's office.

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

MAY 28, 2019

DEBT SERVICE FUND

Debt Service Fund – This fund is used to account for and report financial resources that are restricted to expenditures for principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Fund – This fund is used to account for revenues and expenditures related to the acquisition and/or restoration of public facilities and infrastructure improvements.

AGENCY FUNDS

County Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

District Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Sheriff - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Tax Collector - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney Seizure Fund – This fund is used to account for seizures pending final judgment rendered concerning contraband seized as part of Article 59.06 of the Texas Code of Criminal Procedure.

Payroll Clearing - This fund is used to account for amounts deposited for payment of net payroll checks, and withholding and County contributions for payroll taxes and employee benefits.

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

MAY 28, 2019

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

MAY 28, 2019

EXHIBIT C-1

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
Assets:				
<i>Cash</i>	\$ 6,291,483	\$ 91,755	\$ 167,080	\$ 6,550,318
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	2,168,159	448,626	--	2,616,785
<i>Accounts</i>	7,139	567	--	7,706
<i>Fines</i>	68,305	--	--	68,305
<i>Due from other funds</i>	5,358	--	--	5,358
<i>Due from other governments</i>	136,524	--	--	136,524
Restricted assets:				
<i>Cash</i>	644,794	133,421	--	778,215
<i>Due from other governments</i>	484,605	100,482	--	585,087
Total Assets	\$ 9,806,367	\$ 774,851	\$ 167,080	\$ 10,748,298
Liabilities:				
<i>Accounts payable</i>	\$ 7,886	\$ --	\$ --	\$ 7,886
<i>Due to other funds</i>	5,358	--	--	5,358
Total Liabilities	13,244	--	--	13,244
Deferred Inflows of Resources				
<i>Deferred revenue</i>	3,357,434	681,075	--	4,038,509
Total Deferred Inflows of Resources	3,357,434	681,075	--	4,038,509
Fund Balances:				
<i>Restricted</i>	1,072,461	93,776	167,080	1,333,317
<i>Committed</i>	5,363,228	--	--	5,363,228
Total Fund Balances	6,435,689	93,776	167,080	6,696,545
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,806,367	\$ 774,851	\$ 167,080	\$ 10,748,298

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT C-2

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 3,185,125	\$ 666,798	\$ --	\$ 3,851,923
<i>Licenses and permits</i>	773,361	--	--	773,361
<i>Fines and forfeitures</i>	39,958	--	--	39,958
<i>Charges for services</i>	212,741	--	--	212,741
<i>Intergovernmental</i>	1,143,513	--	37,275	1,180,788
<i>Miscellaneous</i>	203,181	8,305	3,708	215,194
Total revenues	<u>5,557,879</u>	<u>675,103</u>	<u>40,983</u>	<u>6,273,965</u>
Expenditures:				
Current:				
<i>General administration</i>	3,868	--	--	3,868
<i>Judicial</i>	36,751	--	--	36,751
<i>Public safety</i>	79,578	--	--	79,578
<i>Public facilities</i>	6,243	--	--	6,243
<i>Public transportation</i>	4,363,972	--	--	4,363,972
<i>Health and welfare</i>	15,760	--	--	15,760
Debt service:				
<i>Principal and interest</i>	--	658,466	3,750	662,216
Total expenditures	<u>4,506,172</u>	<u>658,466</u>	<u>3,750</u>	<u>5,168,388</u>
Excess (deficiency) of revenues over (under) expenditures	1,051,707	16,637	37,233	1,105,577
Other financing sources (uses):				
<i>Transfers in</i>	80,000	--	--	80,000
<i>Transfers out</i>	(30,000)	--	--	(30,000)
Total other financing sources (uses)	<u>50,000</u>	<u>--</u>	<u>--</u>	<u>50,000</u>
Net change in fund balance	1,101,707	16,637	37,233	1,155,577
Fund balances, January 1	<u>5,333,982</u>	<u>77,139</u>	<u>129,847</u>	<u>5,540,968</u>
Fund balances, December 31	<u>\$ 6,435,689</u>	<u>\$ 93,776</u>	<u>\$ 167,080</u>	<u>\$ 6,696,545</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>County Attorney Forfeiture</u>	<u>Records Preservation</u>	<u>Airport</u>	<u>Sheriff Forfeiture</u>
Assets:				
<i>Cash</i>	\$ 289,563	\$ 562,295	\$ 15,471	\$ 66,397
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	4,219	--
<i>Fines</i>	--	21,612	--	--
<i>Due from other funds</i>	--	505	--	--
<i>Due from other governments</i>	--	--	--	--
Restricted assets:				
<i>Cash</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
Total Assets	<u>\$ 289,563</u>	<u>\$ 584,412</u>	<u>\$ 19,690</u>	<u>\$ 66,397</u>
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 31	\$ 5,060	\$ --
<i>Due to other funds</i>	--	505	--	--
Total Liabilities	<u>--</u>	<u>536</u>	<u>5,060</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	21,613	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>21,613</u>	<u>--</u>	<u>--</u>
Fund Balances:				
<i>Restricted</i>	289,563	562,263	--	66,397
<i>Committed</i>	--	--	14,630	--
Total Fund Balances	<u>289,563</u>	<u>562,263</u>	<u>14,630</u>	<u>66,397</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 289,563</u>	<u>\$ 584,412</u>	<u>\$ 19,690</u>	<u>\$ 66,397</u>

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

MAY 28, 2019

**EXHIBIT C-3
Page 1 of 2**

<u>Road & Bridge Precinct Number 1</u>	<u>Road & Bridge Precinct Number 2</u>	<u>Road & Bridge Precinct Number 3</u>	<u>Road & Bridge Precinct Number 4</u>	<u>LEOSE</u>
\$ 1,325,800	\$ 1,301,316	\$ 1,324,693	\$ 1,248,061	\$ 6,260
541,823	547,460	630,067	448,809	--
684	692	796	566	182
--	--	--	--	--
1,190	1,202	1,383	985	--
--	102,478	--	34,046	--
161,539	162,674	187,220	133,361	--
<u>121,103</u>	<u>122,363</u>	<u>140,826</u>	<u>100,313</u>	--
<u>\$ 2,152,139</u>	<u>\$ 2,238,185</u>	<u>\$ 2,284,985</u>	<u>\$ 1,966,141</u>	<u>\$ 6,442</u>
\$ 488	\$ 596	\$ 1,214	\$ 302	\$ --
1,190	1,202	1,383	985	--
<u>1,678</u>	<u>1,798</u>	<u>2,597</u>	<u>1,287</u>	--
821,952	830,505	955,817	680,852	--
<u>821,952</u>	<u>830,505</u>	<u>955,817</u>	<u>680,852</u>	--
--	--	--	--	6,442
1,328,509	1,405,882	1,326,571	1,284,002	--
<u>1,328,509</u>	<u>1,405,882</u>	<u>1,326,571</u>	<u>1,284,002</u>	<u>6,442</u>
<u>\$ 2,152,139</u>	<u>\$ 2,238,185</u>	<u>\$ 2,284,985</u>	<u>\$ 1,966,141</u>	<u>\$ 6,442</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>Security</u>	<u>Law Library</u>	<u>Justice Court Technology</u>
Assets:			
<i>Cash</i>	\$ 8,340	\$ 90,652	\$ 5,054
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Accounts</i>	--	--	--
<i>Fines</i>	19,816	9,637	17,240
<i>Due from other funds</i>	45	35	13
<i>Due from other governments</i>	--	--	--
Restricted assets:			
<i>Cash</i>	--	--	--
<i>Due from other governments</i>	--	--	--
Total Assets	<u>\$ 28,201</u>	<u>\$ 100,324</u>	<u>\$ 22,307</u>
Liabilities:			
<i>Accounts payable</i>	\$ 140	\$ 55	\$ --
<i>Due to other funds</i>	45	35	13
Total Liabilities	<u>185</u>	<u>90</u>	<u>13</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	19,817	9,638	17,240
Total Deferred Inflows of Resources	<u>19,817</u>	<u>9,638</u>	<u>17,240</u>
Fund Balances:			
<i>Restricted</i>	8,199	90,596	5,054
<i>Committed</i>	--	--	--
Total Fund Balances	<u>8,199</u>	<u>90,596</u>	<u>5,054</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,201</u>	<u>\$ 100,324</u>	<u>\$ 22,307</u>

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

MAY 28, 2019

**EXHIBIT C-3
Page 2 of 2**

County and District Court Technology	Historical Commission	Hot Check	County Attorney Salary Supplement	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 24,160	\$ 3,634	\$ 14,359	\$ 5,428	\$ 6,291,483
--	--	--	--	2,168,159
--	--	--	--	7,139
--	--	--	--	68,305
--	--	--	--	5,358
--	--	--	--	136,524
--	--	--	--	644,794
--	--	--	--	484,605
<u>\$ 24,160</u>	<u>\$ 3,634</u>	<u>\$ 14,359</u>	<u>\$ 5,428</u>	<u>\$ 9,806,367</u>
\$ --	\$ --	\$ --	\$ --	\$ 7,886
--	--	--	--	5,358
--	--	--	--	13,244
--	--	--	--	3,357,434
--	--	--	--	3,357,434
24,160	--	14,359	5,428	1,072,461
--	3,634	--	--	5,363,228
<u>24,160</u>	<u>3,634</u>	<u>14,359</u>	<u>5,428</u>	<u>6,435,689</u>
<u>\$ 24,160</u>	<u>\$ 3,634</u>	<u>\$ 14,359</u>	<u>\$ 5,428</u>	<u>\$ 9,806,367</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	County Attorney Forfeiture	Records Preservation	Airport	Sheriff Forfeiture
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Fines and forfeitures</i>	12,533	--	--	--
<i>Charges for services</i>	--	122,044	64,382	--
<i>Intergovernmental</i>	--	--	38,896	--
<i>Miscellaneous</i>	6,363	11,581	179	24,496
Total revenues	<u>18,896</u>	<u>133,625</u>	<u>103,457</u>	<u>24,496</u>
Expenditures:				
Current:				
<i>General administration</i>	--	3,920	--	--
<i>Judicial</i>	8,530	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	6,243
<i>Public transportation</i>	--	--	120,210	--
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>8,530</u>	<u>3,920</u>	<u>120,210</u>	<u>6,243</u>
Excess (deficiency) of revenues over (under) expenditures	10,366	129,705	(16,753)	18,253
Other financing sources (uses):				
<i>Transfers in</i>	--	--	30,000	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>30,000</u>	<u>--</u>
Net change in fund balance	10,366	129,705	13,247	18,253
Fund balances, January 1	<u>279,197</u>	<u>432,558</u>	<u>1,383</u>	<u>48,144</u>
Fund balances, December 31	<u>\$ 289,563</u>	<u>\$ 562,263</u>	<u>\$ 14,630</u>	<u>\$ 66,397</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT C-4
Page 1 of 2

Road & Bridge Precinct Number 1	Road & Bridge Precinct Number 2	Road & Bridge Precinct Number 3	Road & Bridge Precinct Number 4	LEOSE
\$ 795,944	\$ 804,240	\$ 925,632	\$ 659,309	\$ --
192,364	192,749	226,832	161,416	--
--	--	--	--	--
342,146	355,243	--	373,530	150
37,839	43,472	37,813	38,895	6,362
<u>1,368,293</u>	<u>1,395,704</u>	<u>1,190,277</u>	<u>1,233,150</u>	<u>6,752</u>
--	--	--	--	--
--	--	--	--	8,022
--	--	--	--	--
1,194,570	1,199,005	889,909	960,278	--
<u>1,194,570</u>	<u>1,199,005</u>	<u>889,909</u>	<u>960,278</u>	<u>8,022</u>
173,723	196,699	300,368	272,872	(1,270)
--	--	--	--	--
--	--	--	(30,000)	--
--	--	--	(30,000)	--
173,723	196,699	300,368	242,872	(1,270)
<u>1,154,786</u>	<u>1,209,183</u>	<u>1,026,203</u>	<u>1,041,130</u>	<u>7,712</u>
<u>\$ 1,328,509</u>	<u>\$ 1,405,882</u>	<u>\$ 1,326,571</u>	<u>\$ 1,284,002</u>	<u>\$ 6,442</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Security</u>	<u>Law Library</u>	<u>Justice Court Technology</u>
Revenues:			
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	12,921
<i>Fines and forfeitures</i>	9,870	--	--
<i>Charges for services</i>	12,772	13,393	--
<i>Intergovernmental</i>	--	--	--
<i>Miscellaneous</i>	169	--	33
Total revenues	<u>22,811</u>	<u>13,393</u>	<u>12,954</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	637	--
<i>Public safety</i>	71,556	--	--
<i>Public facilities</i>	--	--	--
<i>Public transportation</i>	--	--	15,760
<i>Health and welfare</i>	--	--	15,760
Total expenditures	<u>71,556</u>	<u>637</u>	<u>15,760</u>
Excess (deficiency) of revenues over (under) expenditures	(48,745)	12,756	(2,806)
Other financing sources (uses):			
<i>Transfers in</i>	50,000	--	--
<i>Transfers out</i>	--	--	--
Total other financing sources (uses)	<u>50,000</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,255	12,756	(2,806)
Fund balances, January 1	<u>6,944</u>	<u>77,840</u>	<u>7,860</u>
Fund balances, December 31	<u>\$ 8,199</u>	<u>\$ 90,596</u>	<u>\$ 5,054</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

**EXHIBIT C-4
Page 2 of 2**

County and District Court Technology	Historical Commission	Hot Check	County Attorney Salary Supplement	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 3,185,125
--	--	--	--	773,361
4,634	--	--	--	39,958
--	--	--	--	212,741
--	--	--	27,500	1,143,677
510	606	821	--	203,017
5,144	606	821	27,500	5,557,879
--	(52)	--	--	3,868
--	--	589	26,995	36,751
--	--	--	--	79,578
--	--	--	--	6,243
--	--	--	--	4,363,972
--	--	--	--	15,760
--	(52)	589	26,995	4,506,172
5,144	658	232	505	1,051,707
--	--	--	--	80,000
--	--	--	--	(30,000)
--	--	--	--	50,000
5,144	658	232	505	1,101,707
19,016	2,976	14,127	4,923	5,333,982
\$ 24,160	\$ 3,634	\$ 14,359	\$ 5,428	\$ 6,435,689

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
*RECORDS PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2018*

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>	\$ 101,750	\$ 121,539	\$ 19,789
<i>Miscellaneous</i>	4,000	12,119	8,119
Total receipts	<u>105,750</u>	<u>133,658</u>	<u>27,908</u>
Disbursements:			
Current:			
General Administration			
Records Preservation			
<i>Services and charges</i>	100,000	3,920	96,080
<i>Capital outlay</i>	4,000	-	4,000
Total Records Preservation	<u>104,000</u>	<u>3,920</u>	<u>100,080</u>
Total General Administration	<u>104,000</u>	<u>3,920</u>	<u>100,080</u>
Total disbursements	<u>104,000</u>	<u>3,920</u>	<u>100,080</u>
Net change in cash	1,750	12,978	127,988
Cash, January 1	<u>432,557</u>	<u>432,557</u>	-
Cash, December 31	<u>\$ 434,307</u>	<u>\$ 562,295</u>	<u>\$ 127,988</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
AIRPORT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services	\$ 41,500	\$ 60,164	\$ 18,664
Intergovernmental	5,000	38,896	33,896
Miscellaneous	100	178	78
Total receipts	<u>46,600</u>	<u>99,238</u>	<u>52,638</u>
Disbursements:			
Current:			
Public Transportation			
Airport			
Supplies	20,000	30,675	(10,675)
Services and charges	16,600	16,767	(167)
Other	10,000	67,709	(57,709)
Total Airport	<u>46,600</u>	<u>115,151</u>	<u>(68,551)</u>
Total Public Transportation	<u>46,600</u>	<u>115,151</u>	<u>(68,551)</u>
Total disbursements	<u>46,600</u>	<u>115,151</u>	<u>(68,551)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>—</u>	<u>(15,913)</u>	<u>(15,913)</u>
Other financing sources (uses):			
Transfers in	65,000	30,000	(35,000)
Total other financing sources (uses)	<u>65,000</u>	<u>30,000</u>	<u>(35,000)</u>
Net change in cash	65,000	14,087	(50,913)
Cash, January 1	<u>1,384</u>	<u>1,384</u>	<u>--</u>
Cash, December 31	<u>\$ 66,384</u>	<u>\$ 15,471</u>	<u>\$ (50,913)</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 1
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 788,604	\$ 795,822	\$ 7,218
<i>Licenses and permits</i>	189,627	192,257	2,630
<i>Intergovernmental</i>	300,000	342,146	42,146
<i>Miscellaneous</i>	36,769	36,928	159
Total receipts	<u>1,315,000</u>	<u>1,367,153</u>	<u>52,153</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	440,300	397,989	42,311
<i>Supplies</i>	585,100	564,668	20,432
<i>Services and charges</i>	184,600	133,115	51,485
<i>Capital outlay</i>	105,000	98,551	6,449
Total Road and Bridge	<u>1,315,000</u>	<u>1,194,323</u>	<u>120,677</u>
Total Public Transportation	<u>1,315,000</u>	<u>1,194,323</u>	<u>120,677</u>
Total disbursements	<u>1,315,000</u>	<u>1,194,323</u>	<u>120,677</u>
Net change in cash	<u>--</u>	<u>172,830</u>	<u>172,830</u>
Cash, January 1	<u>1,152,970</u>	<u>1,152,970</u>	<u>--</u>
Cash, December 31	<u>\$ 1,152,970</u>	<u>\$ 1,325,800</u>	<u>\$ 172,830</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 2
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 796,810	\$ 804,112	\$ 7,302
<i>Licenses and permits</i>	190,536	192,640	2,104
<i>Intergovernmental</i>	150,000	252,765	102,765
<i>Miscellaneous</i>	45,654	43,521	(2,133)
Total receipts	<u>1,183,000</u>	<u>1,293,038</u>	<u>110,038</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	446,300	439,550	6,750
<i>Supplies</i>	520,000	491,440	28,560
<i>Services and charges</i>	231,700	201,612	30,088
<i>Capital outlay</i>	85,000	66,607	18,393
Total Road and Bridge	<u>1,283,000</u>	<u>1,199,209</u>	<u>83,791</u>
Total Public Transportation	<u>1,283,000</u>	<u>1,199,209</u>	<u>83,791</u>
Total disbursements	<u>1,283,000</u>	<u>1,199,209</u>	<u>83,791</u>
Net change in cash	(100,000)	93,829	193,829
Cash, January 1	<u>1,207,487</u>	<u>1,207,487</u>	-
Cash, December 31	<u>\$ 1,107,487</u>	<u>\$ 1,301,316</u>	<u>\$ 193,829</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 3
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 917,041	\$ 925,495	\$ 8,454
<i>Licenses and permits</i>	224,259	226,708	2,449
<i>Miscellaneous</i>	38,700	37,870	(830)
Total receipts	<u>1,180,000</u>	<u>1,190,073</u>	<u>10,073</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	466,400	417,640	48,760
<i>Supplies</i>	352,600	308,876	43,724
<i>Services and charges</i>	256,000	161,871	94,129
<i>Capital outlay</i>	105,000	1,295	103,705
Total Road and Bridge	<u>1,180,000</u>	<u>889,682</u>	<u>290,318</u>
Total Public Transportation	<u>1,180,000</u>	<u>889,682</u>	<u>290,318</u>
Total disbursements	<u>1,180,000</u>	<u>889,682</u>	<u>290,318</u>
Net change in cash	-	300,391	300,391
Cash, January 1	<u>1,024,302</u>	<u>1,024,302</u>	-
Cash, December 31	<u>\$ 1,024,302</u>	<u>\$ 1,324,693</u>	<u>\$ 300,391</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 4
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-10

	Budget	Actual	Variance with Final Budget Positive (Negative)
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 653,226	\$ 659,204	\$ 5,978
<i>Licenses and permits</i>	157,104	161,327	4,223
<i>Intergovernmental</i>	275,500	433,883	158,383
<i>Miscellaneous</i>	36,170	38,935	2,765
Total receipts	<u>1,122,000</u>	<u>1,293,349</u>	<u>171,349</u>
Disbursements:			
Current:			
Public Transportation			
<i>Road and Bridge</i>			
<i>Personnel services</i>	397,900	386,771	11,129
<i>Supplies</i>	332,100	248,198	83,902
<i>Services and charges</i>	234,000	175,413	58,587
<i>Capital outlay</i>	158,000	152,440	5,560
Total Road and Bridge	<u>1,122,000</u>	<u>962,822</u>	<u>159,178</u>
Total Public Transportation	<u>1,122,000</u>	<u>962,822</u>	<u>159,178</u>
Total disbursements	<u>1,122,000</u>	<u>962,822</u>	<u>159,178</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>330,527</u>	<u>330,527</u>
Other financing sources (uses):			
<i>Transfers out</i>	(65,000)	(30,000)	35,000
Total other financing sources (uses)	<u>(65,000)</u>	<u>(30,000)</u>	<u>35,000</u>
Net change in cash	<u>(65,000)</u>	<u>300,527</u>	<u>365,527</u>
Cash, January 1	<u>947,534</u>	<u>947,534</u>	<u>--</u>
Cash, December 31	<u>\$ 882,534</u>	<u>\$ 1,248,061</u>	<u>\$ 365,527</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 10,000	\$ 9,838	\$ (162)
<i>Charges for services</i>	15,000	12,759	(2,241)
<i>Miscellaneous</i>	150	215	65
Total receipts	<u>25,150</u>	<u>22,812</u>	<u>(2,338)</u>
Disbursements:			
Current:			
Public Safety			
Security			
<i>Personnel services</i>	11,900	8,127	3,773
<i>Services and charges</i>	500	480	20
Total Security	<u>12,400</u>	<u>8,607</u>	<u>3,793</u>
Courthouse Security			
<i>Personnel services</i>	67,200	62,412	4,788
<i>Services and charges</i>	550	397	153
Total Courthouse Security	<u>67,750</u>	<u>62,809</u>	<u>4,941</u>
Total Public Safety	<u>80,150</u>	<u>71,416</u>	<u>8,734</u>
Total disbursements	<u>80,150</u>	<u>71,416</u>	<u>8,734</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(55,000)</u>	<u>(48,604)</u>	<u>6,396</u>
Other financing sources (uses):			
<i>Transfers in</i>	50,000	50,000	--
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>--</u>
Net change in cash	(5,000)	1,396	6,396
Cash, January 1	6,944	6,944	--
Cash, December 31	<u>\$ 1,944</u>	<u>\$ 8,340</u>	<u>\$ 6,396</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services	\$ 12,000	\$ 13,394	\$ 1,394
Total receipts	<u>12,000</u>	<u>13,394</u>	<u>1,394</u>
Disbursements:			
Current:			
Judicial			
Law Library			
Services and charges	10,000	582	9,418
Total Law Library	<u>10,000</u>	<u>582</u>	<u>9,418</u>
Total Judicial	<u>10,000</u>	<u>582</u>	<u>9,418</u>
Total disbursements	<u>10,000</u>	<u>582</u>	<u>9,418</u>
Net change in cash	2,000	12,812	10,812
Cash, January 1	<u>77,840</u>	<u>77,840</u>	-
Cash, December 31	<u>\$ 79,840</u>	<u>\$ 90,652</u>	<u>\$ 10,812</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
*JUSTICE COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2018*

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 15,000	\$ 12,909	\$ (2,091)
<i>Miscellaneous</i>	100	46	(54)
Total receipts	<u>15,100</u>	<u>12,955</u>	<u>(2,145)</u>
Disbursements:			
Current:			
Health and Welfare			
Tobacco Settlement			
<i>Services and charges</i>	20,100	15,761	4,339
Total Tobacco Settlement	<u>20,100</u>	<u>15,761</u>	<u>4,339</u>
Total Health and Welfare	<u>20,100</u>	<u>15,761</u>	<u>4,339</u>
Total disbursements	<u>20,100</u>	<u>15,761</u>	<u>4,339</u>
Net change in cash	(5,000)	(2,806)	2,194
Cash, January 1	<u>7,860</u>	<u>7,860</u>	-
Cash, December 31	<u>\$ 2,860</u>	<u>\$ 5,054</u>	<u>\$ 2,194</u>

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 4,950	\$ 4,634	\$ (316)
<i>Miscellaneous</i>	200	510	310
Total receipts	<u>5,150</u>	<u>5,144</u>	<u>(6)</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Services and charges</i>	15,000	--	15,000
Total Road and Bridge	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total Public Transportation	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total disbursements	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Net change in cash	(9,850)	5,144	14,994
Cash, January 1	<u>19,016</u>	<u>19,016</u>	<u>--</u>
Cash, December 31	<u>\$ 9,166</u>	<u>\$ 24,160</u>	<u>\$ 14,994</u>

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 MAY 28, 2019**

COLORADO COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 656,708	\$ 666,675	\$ 9,967
<i>Miscellaneous</i>	<u>5,292</u>	<u>8,414</u>	<u>3,122</u>
Total receipts	<u>662,000</u>	<u>675,089</u>	<u>13,089</u>
Disbursements:			
Debt service:			
Principal and interest	658,500	658,466	34
Total disbursements	<u>658,500</u>	<u>658,466</u>	<u>34</u>
Net change in cash	3,500	16,623	13,123
Cash, January 1	<u>75,132</u>	<u>75,132</u>	--
Cash, December 31	<u>\$ 78,632</u>	<u>\$ 91,755</u>	<u>\$ 13,123</u>

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

MAY 28, 2019

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**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2018

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS			
<i>Cash</i>	\$ <u>116,154</u>	\$ <u>832,105</u>	\$ <u>15,194</u>
Total Assets	\$ <u><u>116,154</u></u>	\$ <u><u>832,105</u></u>	\$ <u><u>15,194</u></u>
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Due to others</i>	116,154	832,105	15,194
<i>Due to other governments</i>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	\$ <u><u>116,154</u></u>	\$ <u><u>832,105</u></u>	\$ <u><u>15,194</u></u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

EXHIBIT C-16

County Attorney	Tax Collector	County Attorney Seizure	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 40	\$ 240,684	\$ 118,383	\$ 13,212	\$ 1,335,772
<u>\$ 40</u>	<u>\$ 240,684</u>	<u>\$ 118,383</u>	<u>\$ 13,212</u>	<u>\$ 1,335,772</u>
\$ --	\$ --	\$ --	\$ 11,345	\$ 11,345
40	1,861	118,383	1,867	1,085,604
<u>--</u>	<u>238,823</u>	<u>--</u>	<u>--</u>	<u>238,823</u>
<u>\$ 40</u>	<u>\$ 240,684</u>	<u>\$ 118,383</u>	<u>\$ 13,212</u>	<u>\$ 1,335,772</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-17

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
COUNTY CLERK				
ASSETS				
Cash and cash equivalents	\$ 119,538	\$ 24,192	\$ 27,576	\$ 116,154
Total Assets	<u>\$ 119,538</u>	<u>\$ 24,192</u>	<u>\$ 27,576</u>	<u>\$ 116,154</u>
LIABILITIES				
Due to Others	\$ 119,538	\$ 24,192	\$ 27,576	\$ 116,154
Total Liabilities	<u>\$ 119,538</u>	<u>\$ 24,192</u>	<u>\$ 27,576</u>	<u>\$ 116,154</u>
DISTRICT CLERK				
ASSETS				
Cash and cash equivalents	\$ 846,932	\$ 355,555	\$ 370,382	\$ 832,105
Total Assets	<u>\$ 846,932</u>	<u>\$ 355,555</u>	<u>\$ 370,382</u>	<u>\$ 832,105</u>
LIABILITIES				
Due to Others	\$ 846,932	\$ 355,555	\$ 370,382	\$ 832,105
Total Liabilities	<u>\$ 846,932</u>	<u>\$ 355,555</u>	<u>\$ 370,382</u>	<u>\$ 832,105</u>
SHERIFF				
ASSETS				
Cash and cash equivalents	\$ 12,927	\$ 206,130	\$ 203,863	\$ 15,194
Total Assets	<u>\$ 12,927</u>	<u>\$ 206,130</u>	<u>\$ 203,863</u>	<u>\$ 15,194</u>
LIABILITIES				
Due to Others	\$ 12,927	\$ 206,130	\$ 203,863	\$ 15,194
Total Liabilities	<u>\$ 12,927</u>	<u>\$ 206,130</u>	<u>\$ 203,863</u>	<u>\$ 15,194</u>
COUNTY ATTORNEY				
ASSETS				
Cash and cash equivalents	\$ --	\$ 17,273	\$ 17,233	\$ 40
Total Assets	<u>\$ --</u>	<u>\$ 17,273</u>	<u>\$ 17,233</u>	<u>\$ 40</u>
LIABILITIES				
Due to Others	\$ --	\$ 17,273	\$ 17,233	\$ 40
Total Liabilities	<u>\$ --</u>	<u>\$ 17,273</u>	<u>\$ 17,233</u>	<u>\$ 40</u>
TAX COLLECTOR				
ASSETS				
Cash and cash equivalents	\$ 370,235	\$ 4,627,865	\$ 4,757,416	\$ 240,684
Total Assets	<u>\$ 370,235</u>	<u>\$ 4,627,865</u>	<u>\$ 4,757,416</u>	<u>\$ 240,684</u>
LIABILITIES				
Due to Others	\$ 843	\$ 1,861	\$ 843	\$ 1,861
Due to Other Governments	369,392	4,626,004	4,756,573	238,823
Total Liabilities	<u>\$ 370,235</u>	<u>\$ 4,627,865</u>	<u>\$ 4,757,416</u>	<u>\$ 240,684</u>
COUNTY ATTORNEY SEIZURE				
ASSETS				
Cash and cash equivalents	\$ 22,850	\$ 140,529	\$ 44,996	\$ 118,383
Total Assets	<u>\$ 22,850</u>	<u>\$ 140,529</u>	<u>\$ 44,996</u>	<u>\$ 118,383</u>
LIABILITIES				
Due to Others	\$ 22,850	\$ 140,529	\$ 44,996	\$ 118,383
Total Liabilities	<u>\$ 22,850</u>	<u>\$ 140,529</u>	<u>\$ 44,996</u>	<u>\$ 118,383</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-17

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
<u>PAYROLL CLEARING FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 10,928	\$ 10,329,298	\$ 10,327,014	\$ 13,212
Total Assets	<u>\$ 10,928</u>	<u>\$ 10,329,298</u>	<u>\$ 10,327,014</u>	<u>\$ 13,212</u>
LIABILITIES				
Accounts payable	\$ 10,928	\$ 10,327,431	\$ 10,327,014	\$ 11,345
Due to Others	--	1,867	--	1,867
Total Liabilities	<u>\$ 10,928</u>	<u>\$ 10,329,298</u>	<u>\$ 10,327,014</u>	<u>\$ 13,212</u>
<u>TOTAL AGENCY FUNDS:</u>				
ASSETS				
Cash and cash equivalents	\$ 1,383,410	\$ 15,700,842	\$ 15,748,480	\$ 1,335,772
Accounts receivable (net)	--	--	--	--
Total Assets	<u>\$ 1,383,410</u>	<u>\$ 15,700,842</u>	<u>\$ 15,748,480</u>	<u>\$ 1,335,772</u>
LIABILITIES				
Accounts payable	\$ 10,928	\$ 10,327,431	\$ 10,327,014	\$ 11,345
Due to Others	1,003,090	747,407	664,893	1,085,604
Due to Other Governments	369,392	4,626,004	4,756,573	238,823
Total Liabilities	<u>\$ 1,383,410</u>	<u>\$ 15,700,842</u>	<u>\$ 15,748,480</u>	<u>\$ 1,335,772</u>

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

MAY 28, 2019

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**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

STATISTICAL SECTION

This part of Colorado County, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health. The tables herein, are unaudited.

Contents

Tables

Financial Trends

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

D-1 to D-5

Revenue Capacity

These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

D-6 to D-13

Debt Capacity

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

D-14 to D-17

Demographic and Economic Information

The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time with other governments

D-18 to D-20

Operating Information

The schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

D-21 to D-22

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

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 16,110,062	\$ 16,147,180	\$ 16,537,203	\$ 16,794,252
Restricted	2,096,369	1,165,307	426,104	947,852
Unrestricted	(295,621)	2,303,419	4,520,767	8,227,087
Total Governmental Activities Net Position	<u>\$ 17,910,810</u>	<u>\$ 19,615,906</u>	<u>\$ 21,484,074</u>	<u>\$ 25,969,191</u>

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

MAY 28, 2019

TABLE D-1

		Fiscal Year					
2013 (2)	2014	2015	2016	2017	2018		
\$ 18,220,825	\$ 18,176,143	\$ 17,696,723	\$ 17,961,710	\$ 17,766,705	\$ 17,766,783		
1,350,657	533,774	436,660	501,883	234,767	288,311		
7,066,786	8,869,910	8,291,146	8,820,141	8,942,769	10,097,505		
<u>\$ 26,638,268</u>	<u>\$ 27,579,827</u>	<u>\$ 26,424,529</u>	<u>\$ 27,283,734</u>	<u>\$ 26,944,241</u>	<u>\$ 28,152,599</u>		

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

	2009	2010	2011
Expenses			
Governmental Activities:			
General administration	\$ 2,047,697	\$ 1,814,630	\$ 2,007,277
Financial administration	403,415	414,065	384,320
Judicial	1,230,495	1,348,735	1,350,510
Public safety	5,535,790	5,513,286	5,492,809
Public facilities	369,030	699,848	119,597
Public transportation	3,105,659	3,169,758	2,991,089
Conservation	118,288	132,958	132,340
Health and welfare	335,413	374,564	344,277
Interest and bond issue costs	250,796	243,718	238,683
Total Governmental Activities Expenses	<u>13,396,583</u>	<u>13,711,562</u>	<u>13,060,902</u>
Total Primary Government Expenses	<u>\$ 13,396,583</u>	<u>\$ 13,711,562</u>	<u>\$ 13,060,902</u>
Program Revenues			
Governmental Activities:			
Charges for Services:			
General administration	\$ 994,088	\$ 221,373	\$ 280,616
Financial administration	91,083	93,955	97,003
Judicial	1,457,621	1,126,978	1,503,738
Public safety	348,185	1,056,623	1,153,802
Public facilities	6,471	80,465	-
Public transportation	920,786	886,243	828,858
Conservation	1,560	2,380	2,020
Health and welfare	48,185	49,118	23,582
Operating Grants and Contributions	908,277	1,971,857	585,262
Capital Grants and Contributions	24,913	863,716	1,045,526
Total Governmental Activities Program Revenues	<u>4,801,169</u>	<u>6,352,708</u>	<u>5,520,407</u>
Total Primary Government Program Revenues	<u>\$ 4,801,169</u>	<u>\$ 6,352,708</u>	<u>\$ 5,520,407</u>
Net (Expense)/Revenue			
Governmental Activities	\$ (8,595,414)	\$ (7,358,854)	\$ (7,540,495)
Total Primary Government Net Expense	<u>\$ (8,595,414)</u>	<u>\$ (7,358,854)</u>	<u>\$ (7,540,495)</u>

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

MAY 28, 2019

TABLE D-2

		Fiscal Year					
2012	2013	2014	2015	2016	2017	2018	
\$ 2,083,952	\$ 1,980,651	\$ 2,162,103	\$ 2,556,203	\$ 2,670,074	\$ 2,519,517	\$ 3,208,021	
399,197	428,606	459,549	496,903	489,706	521,050	520,734	
1,454,783	1,415,006	1,416,035	1,462,381	1,495,389	1,592,174	1,542,689	
5,353,159	5,307,790	5,712,409	5,860,304	6,574,194	6,849,340	7,270,095	
449,457	393,525	526,491	500,725	503,157	573,028	496,434	
3,428,401	3,374,189	3,164,962	3,437,890	4,001,005	4,424,685	4,292,146	
140,262	172,892	133,229	147,903	147,488	168,526	133,475	
362,306	610,479	350,977	384,969	677,278	442,271	468,919	
293,583	276,323	352,286	269,343	229,800	225,342	212,947	
<u>13,965,100</u>	<u>13,959,461</u>	<u>14,278,041</u>	<u>15,116,621</u>	<u>16,788,091</u>	<u>17,315,933</u>	<u>18,145,460</u>	
<u>\$ 13,965,100</u>	<u>\$ 13,959,461</u>	<u>\$ 14,278,041</u>	<u>\$ 15,116,621</u>	<u>\$ 16,788,091</u>	<u>\$ 17,315,933</u>	<u>\$ 18,145,460</u>	
\$ 291,444	\$ 76,229	\$ 80,075	\$ 36,106	\$ 182,965	\$ 153,613	\$ 351,557	
99,516	102,282	107,592	112,138	114,636	128,200	116,060	
1,772,298	1,178,373	1,269,336	1,115,887	1,226,657	1,381,007	791,399	
1,183,791	1,189,935	1,229,594	1,326,355	1,258,792	1,323,267	1,819,034	
--	--	30,000	26,100	60,765	52,097	--	
810,469	815,162	827,116	811,047	763,911	791,585	881,732	
2,300	2,280	2,180	1,898	1,615	2,280	1,960	
36,909	17,051	25,903	53,283	54,325	39,130	37,605	
380,257	987,162	248,263	322,014	555,741	440,769	1,406,392	
741,783	1,708,987	899,704	113,798	1,116,966	119,618	136,726	
<u>5,318,767</u>	<u>6,077,461</u>	<u>4,719,763</u>	<u>3,918,626</u>	<u>5,336,373</u>	<u>4,431,566</u>	<u>5,542,465</u>	
<u>\$ 5,318,767</u>	<u>\$ 6,077,461</u>	<u>\$ 4,719,763</u>	<u>\$ 3,918,626</u>	<u>\$ 5,336,373</u>	<u>\$ 4,431,566</u>	<u>\$ 5,542,465</u>	
\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)	\$ (11,451,718)	\$ (12,884,367)	\$ (12,602,995)	
<u>\$ (8,646,333)</u>	<u>\$ (7,882,000)</u>	<u>\$ (9,558,278)</u>	<u>\$ (11,197,995)</u>	<u>\$ (11,451,718)</u>	<u>\$ (12,884,367)</u>	<u>\$ (12,602,995)</u>	

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

	2009	2010	2011
Net (Expense)/Revenue			
Governmental Activities	\$ (8,595,414)	\$ (7,358,854)	\$ (7,540,495)
Total Primary Government Net Expense	<u>(8,595,414)</u>	<u>(7,358,854)</u>	<u>(7,540,495)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
General Revenues:			
Ad valorem taxes, penalty and interest	7,665,967	7,787,259	7,891,027
Sales taxes	1,138,789	877,256	1,259,778
Alcoholic beverage taxes	16,047	14,369	12,223
Miscellaneous	161,253	356,086	209,875
Unrestricted investment earnings	50,758	32,550	90,845
Special and Extraordinary Items	--	--	--
Special item outflow	--	--	--
Total Governmental Activities	<u>9,032,814</u>	<u>9,067,520</u>	<u>9,463,748</u>
Total Primary Government	<u>9,032,814</u>	<u>9,067,520</u>	<u>9,463,748</u>
Change in Net Position			
Governmental Activities	437,400	1,708,666	1,923,253
Total Primary Government	<u>\$ 437,400</u>	<u>\$ 1,708,666</u>	<u>\$ 1,923,253</u>

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

MAY 28, 2019

TABLE D-3

Fiscal Year						
2012	2013	2014	2015	2016	2017	2018
\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)	\$ (11,451,718)	\$ (12,884,367)	\$ (12,602,995)
<u>(8,646,333)</u>	<u>(7,882,000)</u>	<u>(9,558,278)</u>	<u>(11,197,995)</u>	<u>(11,451,718)</u>	<u>(12,884,367)</u>	<u>(12,602,995)</u>
7,861,818	8,405,951	8,612,739	9,186,462	10,337,097	10,921,368	11,590,137
1,625,828	1,309,716	1,427,836	1,441,541	1,560,280	1,392,811	1,476,765
12,283	14,360	16,054	17,305	24,681	17,184	19,295
522,535	284,860	286,693	197,937	239,698	187,301	158,833
155,236	167,337	156,515	152,314	149,166	169,920	325,703
2,953,750	--	--	--	--	--	--
<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>	<u>12,310,922</u>	<u>12,688,584</u>	<u>13,570,733</u>
<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>	<u>12,310,922</u>	<u>12,688,584</u>	<u>13,570,733</u>
4,485,117	2,300,224	941,559	(202,436)	859,204	(195,783)	967,738
<u>\$ 4,485,117</u>	<u>\$ 2,300,224</u>	<u>\$ 941,559</u>	<u>\$ (202,436)</u>	<u>\$ 859,204</u>	<u>\$ (195,783)</u>	<u>\$ 967,738</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-4

COLORADO COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Unreserved	\$ 3,087,737	\$ 3,527,545	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Unassigned	--	--	3,651,382	3,610,885	3,294,449	2,850,275	2,953,235	3,145,830	2,946,851	2,674,380
Total General Fund	\$ 3,087,737	\$ 3,527,545	\$ 3,651,382	\$ 3,610,885	\$ 3,294,449	\$ 2,850,275	\$ 2,953,235	\$ 3,145,830	\$ 2,946,851	\$ 2,674,380
All Other Governmental Funds										
Reserved	\$ 417,573	\$ 429,394	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Restricted	--	--	1,020,851	3,201,585	2,035,578	1,158,194	960,496	1,001,236	1,105,146	1,333,317
Committed	--	--	2,937,236	3,318,283	3,515,477	3,959,176	4,353,829	4,550,566	4,435,662	5,363,228
Unreserved, Reported In:										
Special Revenue Funds	2,606,026	3,169,564	--	--	--	--	--	--	--	--
Capital Projects Funds	1,653,477	710,684	--	--	--	--	--	--	--	--
Unassigned	--	--	(435,150)	(248,262)	(50,179)	--	--	--	--	--
Total All Other Governmental Funds	\$ 4,677,076	\$ 4,309,642	\$ 3,582,937	\$ 6,271,606	\$ 5,600,876	\$ 5,117,370	\$ 5,314,325	\$ 5,551,802	\$ 5,540,808	\$ 6,696,545

Note - The County implemented the requirements of GASB-54 in 2011 and reports fund balances are classified as Unavailable, Restricted, Committed, Assigned, or Unassigned

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-5

**COLORADO COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)**

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Ad valorem taxes, penalty and interest	\$ 7,608,212	\$ 7,807,743	\$ 7,881,735	\$ 7,998,688	\$ 8,432,290	\$ 8,617,884	\$ 9,182,101	\$ 10,244,644	\$ 10,929,520	\$ 11,590,640
Other taxes	1,154,636	891,625	1,272,001	1,638,111	1,324,076	1,443,890	1,458,846	1,584,981	1,409,995	1,496,060
Licenses and permits	717,529	703,860	770,434	766,528	791,578	810,512	798,764	776,322	779,022	796,996
Fines and forfeitures	1,151,793	860,300	1,160,194	915,619	917,154	956,975	848,727	860,491	884,270	734,974
Charges for services	2,017,391	1,957,617	1,537,031	1,647,438	1,695,844	1,856,271	1,569,121	1,864,328	2,114,052	2,156,444
Intergovernmental	935,203	2,493,798	1,601,414	1,119,320	2,687,035	1,127,556	426,121	1,655,649	545,713	1,548,883
Contributions	--	225,000	--	--	15	20	30	25	31	--
Miscellaneous	242,144	490,453	327,823	549,510	440,448	465,111	370,626	414,591	403,928	774,262
Total Revenues	13,827,048	15,431,397	14,580,632	14,625,414	16,288,440	15,278,219	15,054,336	17,401,011	17,066,531	19,097,799
Expenditures										
Current:										
General administration	2,003,653	1,761,732	1,756,269	1,813,876	1,710,465	1,766,747	2,089,649	2,158,526	1,979,267	2,702,251
Financial administration	401,788	413,859	378,969	398,867	428,520	457,817	504,408	476,793	505,090	531,261
Judicial	1,224,686	1,349,507	1,322,302	1,433,191	1,388,484	1,397,120	1,471,363	1,523,571	1,564,824	1,552,976
Public safety	5,225,402	5,335,639	5,050,307	5,094,424	6,039,035	5,864,351	5,829,088	6,183,437	6,895,670	7,305,605
Public facilities	407,591	1,418,701	462,216	470,733	395,052	437,625	490,261	501,833	548,013	502,101
Public transportation	2,877,680	3,104,217	2,964,294	3,202,011	3,282,479	3,252,792	3,316,986	4,635,513	4,386,300	4,363,972
Conservation	140,451	132,192	132,509	139,670	170,716	132,459	149,665	146,399	168,093	135,832
Health and Welfare	321,289	361,119	356,603	369,379	598,227	338,955	377,386	674,149	441,075	459,339
Capital outlay	2,674,091	944,365	2,235,648	1,261,713	2,774,747	1,551,057	12,837	--	--	--
Debt Service										
Principal	235,000	285,000	295,000	305,000	310,000	325,000	393,064	429,309	435,000	445,000
Interest	244,792	237,284	229,285	231,357	276,881	266,403	254,110	241,418	229,463	217,216
Bond issue costs	--	1,410	--	41,522	--	--	--	--	--	--
Total Expenditures	15,756,333	15,359,025	15,183,502	14,761,943	17,375,606	15,290,326	14,888,817	16,970,942	17,142,795	18,214,653
Excess of Revenues Over (Under) Expenditures	(1,929,285)	72,372	(602,870)	(136,529)	(1,087,166)	(12,107)	165,519	430,069	(76,264)	883,106
Other Financing Sources (Uses)										
Bonds issued	--	--	--	2,750,000	--	--	--	--	--	--
Bond Discount	--	--	--	(22,672)	--	--	--	--	--	--
Note proceeds	--	--	--	57,375	--	--	--	--	--	--
Transfers In	221,479	310,526	164,112	731,988	1,268,673	884,338	65,757	28,473	181,587	60,000
Transfers Out	(221,479)	(310,526)	(164,112)	(731,988)	(1,268,673)	(884,338)	(65,757)	(28,473)	(181,587)	(60,000)
Total Other Financing Sources (Uses)	--	--	--	2,784,703	--	--	--	--	--	--
Net Change in Fund Balances	\$ (1,929,285)	\$ 72,372	\$ (602,870)	\$ 2,648,174	\$ (1,087,166)	\$ (12,107)	\$ 165,519	\$ 430,069	\$ (76,264)	\$ 883,106
Debt Service As A Percentage Of Noncapital Expenditures	4.6%	3.9%	4.2%	4.8%	3.9%	4.6%	4.8%	4.5%	4.4%	4.1%
Note										
(2) 2013 has been restated.										

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-6

COLORADO COUNTY, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

Fiscal Year	Property Tax	Sales & Use Tax	Amusement Tax	Mixed Drink Tax	Total
2009	\$ 7,608,212	\$ 1,138,476	\$ 313	\$ 16,047	\$ 8,763,048
2010	7,808,743	876,957	299	14,369	8,700,368
2011	7,881,735	1,259,436	342	12,223	9,153,736
2012	7,988,688	1,625,486	342	12,283	9,626,799
2013	8,432,290	1,309,345	371	14,360	9,756,366
2014	8,617,884	1,427,836	413	15,641	10,061,774
2015	9,182,101	1,441,121	420	17,305	10,640,947
2016	10,244,644	1,560,280	—	24,681	11,829,605
2017	10,929,520	1,392,811	—	17,184	12,339,515
2018	11,590,640	1,476,722	43	19,295	13,086,700
Percent Change 2009-2018	52.3%	29.7%	N/A	20.2%	49.3%

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-7

COLORADO COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2009	\$ 2,935,171,180	\$ 620,446,966	\$ 1,912,826,055	\$ 1,642,792,091	\$ 0.4643	\$ 1,642,792,091	100.0%
2010	3,061,119,616	551,083,041	2,001,464,653	1,610,732,004	0.4821	1,610,732,004	100.0%
2011	3,183,995,868	525,486,273	2,077,634,596	1,631,847,545	0.4821	1,631,847,545	100.0%
2012	3,301,378,915	555,948,288	2,141,101,802	1,716,225,401	0.4821	1,716,225,401	100.0%
2013	3,425,319,785	541,275,904	2,207,514,602	1,759,081,087	0.4821	1,759,081,087	100.0%
2014	3,680,161,570	565,338,064	2,354,217,975	1,891,281,659	0.4821	1,891,281,659	100.0%
2015	4,067,529,999	562,004,867	2,573,642,444	2,055,892,422	0.4821	2,055,892,422	100.0%
2016	4,242,923,782	533,002,569	2,682,166,570	2,093,759,781	0.4821	2,093,759,781	100.0%
2017	4,541,376,249	578,715,164	2,865,862,789	2,254,228,624	0.5100	2,254,228,624	100.0%
2018	4,858,556,768	560,252,076	3,099,201,093	2,319,607,751	0.5100	2,319,607,751	100.0%

Source: Colorado County Central Appraisal District

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	County Direct Rates			School Districts			Overlapping Rates Municipalities	
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Columbus ISD	Rice ISD	Weimar ISD	City of Columbus	City of Eagle Lake
2009	\$ 0.4325	\$ 0.0318	\$ 0.4643	\$ 1.1900	\$ 1.2845	\$ 1.2200	\$ 0.2731	\$ 0.8428
2010	0.4521	0.0300	0.4821	1.1900	1.2403	1.2200	0.2731	0.8248
2011	0.4521	0.0300	0.4821	1.1900	1.2575	1.2800	0.2731	0.8252
2012	0.4510	0.0311	0.4821	1.1900	1.2411	1.2800	0.2731	0.8105
2013	0.4530	0.0291	0.4821	1.1800	1.2311	1.2800	0.2731	0.8117
2014	0.4530	0.0290	0.4820	1.1800	1.2071	1.2600	0.2731	0.7851
2015	0.4571	0.0250	0.4821	1.1700	1.2125	1.2600	0.2731	0.7790
2016	0.4783	0.0317	0.5100	1.1600	1.2300	1.2600	0.2800	0.7601
2017	0.4808	0.0292	0.5100	1.1600	1.2200	1.2600	0.2800	0.7366
2018	0.4818	0.0282	0.5100	1.1500	1.2900	1.2600	0.2850	0.6849

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-8

City of Weimar	Rice Hospital District	Glidden Water Supply District	Colorado County WCID #2	Falls Municipal Utility District	Colorado County Grnd Water District	Total
\$ 0.2880	\$ 0.1630	\$ 0.2265	\$ 0.2934	\$ 0.3150	\$ 0.0200	\$ 6.5806
0.2905	0.1820	0.2446	0.2649	0.3150	0.0185	6.5458
0.2905	0.1958	0.2667	0.2717	0.3150	0.0165	6.6641
0.2905	0.1823	0.1932	0.2776	0.3150	0.0150	6.5504
0.2905	0.1784	0.1858	0.2809	0.3150	0.0145	6.5231
0.2905	0.1596	0.1583	0.2673	0.3478	0.0145	6.4252
0.2905	0.1530	0.1473	0.2696	0.3781	0.0125	6.4276
0.2905	0.1750	0.1585	0.2785	0.4178	0.0115	6.5320
0.2905	0.1750	0.1434	0.2731	0.4228	0.0100	6.4813
0.2905	0.1850	0.1238	0.2292	0.4541	0.0100	6.4726

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-9

COLORADO COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Copano Field Services	\$ 224,118,330	1	9.66%	\$ 22,770,950	2	1.39%
Sky Global Power One LLC	41,369,270	3	1.78%			
Union Pacific Railroad	45,509,140	2	1.96%	21,189,205	4	1.29%
LCRA Transmission Svcs Corp	29,982,280	5	1.29%			
Alleyton Resource Company	32,048,340	4	1.38%			
Square Mile Energy LLC	21,310,403	7	0.92%			
Utex Industries Inc	22,733,290	6	0.98%			
KW International LLC	21,011,405	8	0.91%			
Enterprise Crude Pipeline LLC	18,340,360	9	0.79%			
Williams Brothers Construction	18,232,760	10	0.79%	13,865,530	9	0.84%
XTO Energy Inc				113,884,080	1	6.93%
Exterran Energy Solutions LP				22,664,800	3	1.38%
Newfield Exploration				14,969,713	8	0.91%
Jamex II LTD, LLP				19,513,610	5	1.19%
Headwaters Construction Mat'l				15,499,320	7	0.94%
Great Southern Wood Preserving				12,465,780	10	0.76%
Williams Brothers Construction				17,274,731	6	1.05%
Total of principal taxpayers	474,655,578		20.46%	274,117,919		16.69%
All other	1,844,952,173		79.54%	1,368,674,172		83.31%
Total	\$ 2,319,607,751		100.00%	\$ 1,642,792,091		100.00%

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-10

**COLORADO COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 7,632,707	\$ 2,643,784	\$ 34.64%	\$ 4,986,934	\$ 7,630,718	99.97%
2010	7,764,704	3,015,522	38.84%	4,733,155	7,748,677	99.79%
2011	7,866,492	3,323,275	42.25%	4,524,515	7,847,790	99.76%
2012	8,273,819	3,532,658	42.70%	4,718,944	8,251,602	99.73%
2013	8,485,357	3,331,818	39.27%	5,126,569	8,458,387	99.68%
2014	9,119,183	3,469,916	38.05%	5,616,310	9,086,226	99.64%
2015	9,915,531	3,540,217	35.70%	6,325,592	9,865,809	99.50%
2016	10,679,842	3,579,851	33.52%	6,990,432	10,570,283	98.97%
2017	11,500,145	3,943,592	34.29%	7,433,375	11,376,967	98.93%
2018	11,823,056	4,231,669	35.79%	--	4,231,669	35.79%

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(Unaudited)

Category (1)	Calendar Year					
	2009	2010	2011	2012	2013	2014
Agriculture, Forestry, Fishing	\$ 614,552	\$ 778,347	\$ 669,497	\$ 822,297	\$ 1,004,196	\$ 1,106,605
Mining	1,525,315	1,262,729	954,773	860,198	1,276,172	4,733,722
Construction	6,364,106	3,243,601	3,831,884	6,016,120	6,095,204	5,279,829
Manufacturing	10,059,489	11,063,355	12,953,765	16,998,336	20,898,675	28,161,189
Transportation, Utilities & Communications	492,022	1,326,496	541,986	1,642,214	3,007,518	4,670,811
Wholesale Trade	5,070,318	5,226,897	6,227,154	7,754,632	8,582,231	10,849,153
Retail Trade	66,816,459	65,800,088	72,323,172	78,404,626	80,753,584	86,445,355
Finance, Insurance, Real Estate	7,411,654	6,620,588	13,496,055	20,961,229	15,894,213	16,838,001
Accommodations/ Food Services	19,644,873	20,806,731	22,563,650	24,639,821	26,048,046	27,155,365
Arts/Entertainment/ Recreation	2,491,612	1,758,850	2,322,773	2,543,020	3,432,539	4,282,332
Public Administration	1,279,567	1,275,138	1,347,588	1,580,604	1,691,554	1,867,442
Services	11,363,138	11,956,298	14,194,354	15,345,604	13,788,464	14,118,353
Total	\$ 133,133,105	\$ 131,119,118	\$ 151,426,651	\$ 177,568,701	\$ 182,472,396	\$ 205,508,157
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: Texas State Comptroller

Notes:

(1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.

(2) Information is limited to the three quarters available at the time of preparing the report.

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

MAY 28, 2019

TABLE D-11

2015	2016	2017	2018 (2)
\$ 964,714	\$ 965,014	\$ 1,044,459	\$ 835,761
7,308,454	7,134,460	5,070,516	3,287,409
5,433,929	8,279,670	6,700,395	5,727,844
28,033,627	24,652,335	23,692,737	21,956,050
4,029,110	4,042,296	3,894,011	2,897,974
9,273,222	9,528,610	8,516,654	7,331,970
87,714,657	91,690,218	91,744,530	69,485,135
13,367,115	5,410,161	10,185,167	11,213,948
27,358,625	28,906,878	29,891,231	23,529,638
5,138,273	4,823,763	5,711,937	6,407,384
1,989,001	1,902,541	1,951,951	1,532,107
14,719,728	16,712,382	17,018,066	15,070,940
<u>\$ 205,330,455</u>	<u>\$ 204,048,328</u>	<u>\$ 205,421,654</u>	<u>\$ 169,276,160</u>
0.50%	0.50%	0.50%	0.50%

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-12

COLORADO COUNTY, TEXAS
 DIRECT AND OVERLAPPING SALES TAX RATES
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	County Direct Rate	City of Columbus	City of Eaglelake	City of Weimar	Rice Hospital District
2009	0.50%	1.50%	1.00%	1.50%	0.50%
2010	0.50%	1.50%	1.00%	1.50%	0.50%
2011	0.50%	1.50%	1.00%	1.50%	0.50%
2012	0.50%	1.50%	1.00%	1.50%	0.50%
2013	0.50%	1.50%	1.00%	1.50%	0.50%
2014	0.50%	1.50%	1.00%	1.50%	0.50%
2015	0.50%	1.50%	1.00%	1.50%	0.50%
2016	0.50%	1.50%	1.00%	1.50%	0.50%
2017	0.50%	1.50%	1.00%	1.50%	0.50%
2018	0.50%	1.50%	1.00%	1.50%	0.50%

Sources: Texas State Comptroller

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

TABLE D-13

COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Category (1)	2018			2009		
	Taxable Sales (2)	Percentage of Total	# Remitters	Taxable Sales	Percentage of Total	# Remitters
Agriculture, Forestry, Fishing	\$ 835,761	0.49%	19	\$ 614,552	0.46%	24
Mining	3,287,409	1.94%	17	1,525,315	1.15%	16
Construction	5,727,844	3.38%	68	6,364,106	4.78%	91
Manufacturing	21,956,050	12.97%	53	10,059,489	7.56%	82
Transportation, Utilities & Communications	2,897,974	1.71%	11	492,022	0.37%	19
Wholesale Trade	7,331,970	4.33%	34	5,070,318	3.81%	55
Retail Trade	69,485,135	41.05%	263	66,816,459	50.18%	386
Finance, Insurance, Real Estate	11,213,948	6.63%	19	7,411,654	5.56%	23
Accommodation & Food Service	23,529,638	13.90%	76	19,644,873	14.76%	89
Arts, Entertainment, Recreation	6,407,384	3.79%	12	2,491,612	1.87%	18
Public Administration	1,532,107	0.91%	5	1,279,567	0.96%	5
Services	15,070,940	8.90%	138	11,363,138	8.54%	215
	<u>\$ 169,276,160</u>	<u>100.00%</u>	<u>715</u>	<u>\$ 133,133,105</u>	<u>100.00%</u>	<u>1,023</u>

Source: Texas State Comptroller

Notes:

- (1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.
- (2) Information is limited to the three quarters available at the time of preparing the report.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-14

COLORADO COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Total Primary Government	Percentage Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Contractual Obligations	Capital Lease Obligations				
2009	\$ 6,320,000	\$ 2,953,750	\$ --	\$ 9,273,750	0.56%	1.24%	\$ 445
2010	6,035,000	2,953,750	--	8,988,750	0.56%	1.19%	430
2011	5,740,000	2,953,750	--	8,693,750	0.53%	1.12%	416
2012	8,185,000	--	38,035	8,223,035	0.48%	0.96%	396
2013	7,852,525	--	17,834	7,870,359	0.45%	0.90%	381
2014	7,529,714	--	--	7,529,714	0.40%	0.83%	364
2015	7,145,907	--	--	7,145,907	0.35%	0.76%	346
2016	6,722,101	--	39,284	6,761,385	0.32%	0.69%	324
2017	6,299,488	--	30,015	6,329,503	0.28%	0.65%	301
2018	5,844,488	--	20,747	5,865,235	0.25%	0.62%	276

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on Table D-7 for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

**MINUTES OF THE COLORADO COUNTY
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TABLE D-15

COLORADO COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Actual Taxable Value of Property	Per Capita
2009	\$ 6,320,000	\$ (417,573)	\$ 5,902,427	0.36%	\$ 284
2010	6,035,000	(429,394)	5,605,606	0.35%	268
2011	5,740,000	(400,291)	5,339,709	0.33%	256
2012	8,185,000	(369,204)	7,815,796	0.46%	376
2013	7,852,525	(332,823)	7,519,702	0.43%	364
2014	7,529,714	(268,717)	7,260,997	0.38%	351
2015	7,145,907	(188,564)	6,957,343	0.34%	337
2016	6,722,101	(58,850)	6,663,251	0.32%	319
2017	6,298,295	(77,139)	6,221,156	0.28%	296
2018	5,844,488	(93,776)	5,750,712	0.25%	271

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on page for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-16

COLORADO COUNTY, TEXAS
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Eagle Lake	\$ 670,721	100.00%	\$ 670,721
Columbus	681,197	100.00%	681,197
Weimar	1,893,961	100.00%	1,893,961
School Districts			
Columbus	8,872,418	95.90%	8,508,649
Rice Consolidated	28,922,732	100.00%	28,922,732
Weimar	5,881,893	93.75%	5,514,275
Special Districts			
Glidden Fresh Water Supply District #1	430,456	100.00%	430,456
Subtotal, Overlapping Debt			46,621,991
County Direct Debt (net of unamortized premium/discount)			5,750,712
Total Direct and Overlapping Debt			<u>\$ 52,372,703</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Colorado County Central Appraisal District. Debt outstanding data provided by each governmental unit.

Estimated percentage applicable is the ratio of the value of taxable property overlapping government vs. the value of taxable property for the County.

**MINUTES OF THE COLORADO COUNTY
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**MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year				
	2009	2010	2011	2012	2013
Assessed Value of Property	\$ 1,642,792,091	\$ 1,610,732,004	\$ 1,631,847,545	\$ 1,716,225,401	\$ 1,759,081,087
Debt Limit, 10% of total assessed value	164,279,209	161,073,200	163,184,755	171,622,540	175,908,109
Amount of Debt Applicable to limit					
General obligation bonds (net of prem/disc)	6,320,000	6,035,000	5,740,000	8,160,932	7,852,525
Less resources restricted to repaying principal	417,573	429,394	400,291	369,204	332,823
Total net debt applicable to limit	<u>5,902,427</u>	<u>5,605,606</u>	<u>5,339,709</u>	<u>7,791,728</u>	<u>7,519,702</u>
Legal Debt Margin	<u>\$ 158,376,782</u>	<u>\$ 155,467,594</u>	<u>\$ 157,845,046</u>	<u>\$ 163,830,812</u>	<u>\$ 168,388,407</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	3.6%	3.5%	3.3%	4.5%	4.3%

**MINUTES OF THE COLORADO COUNTY
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TABLE D-17

2014	2015	2016	2017	2018
\$ 1,891,281,659	\$ 2,055,892,422	\$ 2,093,759,781	\$ 2,254,228,624	\$ 2,319,607,751
189,128,166	205,589,242	209,375,978	225,422,862	231,960,775
7,529,714	7,145,907	6,722,101	6,298,295	5,844,488
(268,717)	(188,564)	(58,850)	(77,139)	(93,776)
<u>7,798,431</u>	<u>6,957,343</u>	<u>6,663,251</u>	<u>6,221,156</u>	<u>5,750,712</u>
\$ <u>181,329,735</u>	\$ <u>198,631,899</u>	\$ <u>202,712,727</u>	\$ <u>219,201,706</u>	\$ <u>226,210,063</u>
4.1%	3.4%	3.2%	2.8%	2.5%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,319,607,751
Debt Limit (10% of Assessed Value)	<u>231,960,775</u>
Debt Applicable to Limit:	
General Obligation Bonds (net of prem/disc)	5,844,488
Less: Amount Set Aside for Repayment of	
General Obligation Debt	<u>(93,776)</u>
Total Net Debt Applicable to Limit	<u>5,750,712</u>
Legal Debt Margin	\$ <u>226,210,063</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-18

**COLORADO COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(Unaudited)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population (1)	20,818	20,883	20,883	20,789	20,684	20,706	20,669	20,880	21,019	21,232
Personal Income (000's), (1)	\$ 745,234	\$ 756,506	\$ 773,322	\$ 860,356	\$ 870,427	\$ 904,947	\$ 944,551	\$ 978,316	\$ 968,389	\$ 951,966
Per Capita Personal Income (1)	\$ 35,798	\$ 36,398	\$ 37,031	\$ 41,385	\$ 42,082	\$ 43,705	\$ 45,699	\$ 46,854	\$ 46,072	\$ 44,836
Median Age (2)	39.3	42.0	44.0	43.7	43.7	43.7	43.7	43.4	43.4	43.4
Education Level in Years of Schooling										
Less than high school graduate	32.4%	30.9%	33.6%	34.9%	30.8%	35.2%	33.9%	23.1%	20.5%	18.2%
High school graduate	40.0%	33.3%	37.6%	42.5%	46.9%	37.2%	38.5%	35.6%	39.0%	36.3%
Some college or associate's degree	17.0%	16.9%	25.0%	17.5%	16.4%	21.6%	21.1%	29.4%	33.0%	27.8%
Bachelor's degree or higher	6.0%	4.4%	3.8%	5.2%	5.9%	6.0%	6.5%	11.9%	7.6%	17.7%
School Enrollment (3)	3,391	3,454	3,427	3,305	3,522	3,488	3,500	3,593	3,467	3,555
Unemployment (4)	6.4%	7.7%	7.0%	5.7%	5.2%	3.4%	3.9%	4.6%	3.4%	3.1%

(1) Source: Bureau of Economic Analysis

(2) Source: U.S. Census Bureau

(3) Source: Columbus ISD, Rice CISD, Weimar ISD

(4) Source: Texas Workforce Commission

**MINUTES OF THE COLORADO COUNTY
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TABLE D-19

**COLORADO COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percent of Total County Employment
Utex Industries	271	1	4.06%	210	3	3.32%
Columbus ISD	230	2	3.45%	216	2	3.42%
Rice Consolidated ISD	215	3	3.22%	220	1	3.48%
Titan Production Equipment	190	4	2.85%			
County of Colorado	160	5	2.40%	147	8	2.32%
Columbus Community Hospital	144	6	2.16%	184	5	2.91%
Weimar ISD	125	7	1.87%	112	10	1.77%
Drymalla Construction	118	8	1.77%	160	7	2.53%
Rice Medical Center	106	9	1.59%			
River Oaks Convalescent	85	10	1.27%	130	9	2.06%
Colorado-Fayette Medical Center				205	4	3.24%
Exterran				180	6	2.85%
Total	1,644		24.64%	1,764		27.90%

Source: The Texas Workforce Development Board

**MINUTES OF THE COLORADO COUNTY
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TABLE D-20

COLORADO COUNTY, TEXAS
FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
General administration	9	9	9	9	9	9	9	9	9	9
Financial administration	6	6	6	6	6	6	6	6	6	7
Judicial	17	17	16	16	16	16	17	17	17	18
Public Safety	66	65	65	65	65	66	66	66	68	74
Public Facilities	4	4	4	4	4	4	4	4	4	5
Public Transportation	30	30	30	30	30	30	30	30	30	30
Conservation	2	2	2	2	2	2	2	2	2	2
Health and welfare	1	1	1	1	1	1	1	1	1	1
Total	135	134	133	133	133	134	135	135	137	146

Source: The Workforce Development Board

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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TABLE D-21

COLORADO COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Marriage license issued	137	136	136	133	144	144	131	120	140	121
Birth certificates	318	169	200	200	278	279	295	301	291	351
Death certificates	188	187	200	200	200	200	200	200	212	195
Judicial										
County Court										
Probate cases filed	107	115	102	112	110	118	96	91	130	89
Mental Health cases filed	5	5	5	6	1	5	2	3	2	6
Civil cases filed	63	66	67	66	60	70	55	82	156	90
Criminal cases filed	557	506	446	442	431	354	482	428	409	351
District Court										
Civil cases filed	520	398	431	344	292	285	324	354	371	326
Criminal cases filed	252	191	180	232	165	175	172	296	337	192
Justice Court										
Cases filed	9,792	9,003	7,573	6,450	4,348	5,655	5,845	6,475	4,662	4,291
Public Safety										
Jail bookings	1,703	1,541	1,250	1,498	1,488	1,181	1,393	1,329	1,204	1,320
Jail average daily occupancy	70	62	55	51	53	48	57	59	67	59
Emergency responses	1,146	1,133	1,329	1,393	1,459	1,389	1,684	1,520	1,791	1,587
Emergency transfers	294	336	379	309	297	345	418	408	584	555
Health & Welfare										
Septic permits issued	95	98	105	104	88	117	129	139	120	128
Building permits issued	--	--	148	171	206	273	290	138	225	255
Indigent health care active cases	30	30	24	13	18	21	22	16	16	11

Source: County records

**MINUTES OF THE COLORADO COUNTY
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TABLE D-22

**COLORADO COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)**

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	3	3
Patrol Units	23	24	24	24	24	26	29	29	30	30
EMS Stations	3	3	3	3	3	3	3	3	3	3
Ambulance Units	8	8	8	8	8	8	8	8	8	8
Public Facilities										
Courthouse	1	1	1	1	1	1	1	1	1	1
Annex	--	--	1	1	1	1	1	1	1	1
Public Transportation										
Asphalt Roads (miles)	438.3	440.4	441.1	441.6	442.3	444.3	446.3	449.1	449.1	452.1
Gravel Roads (miles)	301.0	299.5	298.9	298.9	298.2	296.2	294.2	291.4	291.4	289.0
Dirt Roads (miles)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Bridges	87	88	88	88	88	88	88	88	89	89

Sources: County records.

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

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**COLORADO COUNTY, TEXAS
SINGLE AUDIT REPORTS AND SCHEDULES
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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COLORADO COUNTY, TEXAS
Single Audit Reports and Schedules
Year Ended December 31, 2018
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MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge and County Commissioners Comprising the
Commissioner's Court of Colorado County
Columbus, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 15, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

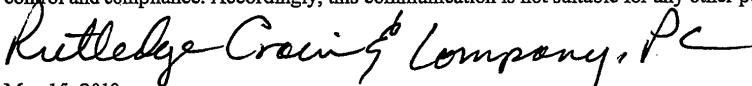
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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


May 15, 2019

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

MAY 28, 2019

RUTLEDGE CRAIN & COMPANY,PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE***

To the Honorable Judge and County Commissioners Comprising the
Commissioner's Court of Colorado County
Columbus, Texas

Report on Compliance for Each Major Federal Program

We have audited Colorado County, Texas' (the "County") compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered [the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

MINUTES OF THE COLORADO COUNTY
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A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 15, 2019 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rutledge Crowe & Company, PC

May 15, 2019

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

MAY 28, 2019

**COLORADO COUNTY, TEXAS
Schedule of Prior Audit Findings
December 31, 2018**

Not applicable

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

MAY 28, 2019

COLORADO COUNTY, Texas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

I. Summary of Auditors' Results

The auditors' report expresses an unmodified opinion on the financial statements.

No reportable conditions were disclosed during the audit of the financial statements.

No instances of noncompliance material to the financial statements of Colorado County, Texas were disclosed during the audit.

No reportable conditions in the internal control over major federal award programs were disclosed during the audit.

The auditors' report on compliance for the major federal award programs for Colorado County, Texas expresses an unmodified opinion on all major programs.

Audit findings are reported in accordance with the General Guidance.

The programs tested as major programs included:

Disaster Grants - Public Assistance (Presidentially Declared Disasters), CFDA 97.036

The threshold used to distinguish between Type A and Type B federal programs was \$750,000.

The County was not qualified as a low-risk auditee.

The County did not elect to use the 10% de minimis indirect cost rate?

II. Findings Related to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards.

No findings to be reported.

III. Findings and Questioned Costs for Federal Awards

No findings to be reported.

Prior Year Financial Statement, Federal Award Findings and Questioned Costs

N/A

Corrective Action Plan

N/A

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
Corrective Action Plan
December 31, 2018

Not applicable

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
December 31, 2018

Federal Grant /Pass Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Current Period Expenditures
FEDERAL GRANTS			
Indirect Grants			
U. S. Department of Housing and Urban Development			
Passed through Texas Department of Rural Affairs			
Community Development Block Grant/State's Program			
Garwood Water & Sewer Project	14.228	GR7214089	\$ -
Total U.S. Department of Housing and Urban Development			<u>-</u>
U. S. Department of Justice			
Passed Through Office of Attorney General			
Be Great, Graduate!	16.540	JA3097602	23,132
Total U.S. Department of Justice			<u>23,132</u>
U.S. General Services Administration			
Passed through Texas Facilities Commission/Federal Surplus Program			
Federal Surplus Program	39.003	SU-09-J20-22322-01	5,478
Total U.S. General Services Administration			<u>5,478</u>
U. S. Department of Health and Human Services			
Passed through Texas Department of Family and Protective Services			
Title VI-E Child Welfare Services	93.658	23940145	3,119
Passed through Office of Texas Attorney General			
Title IV-D - Child Support Enforcement	93.563	1746000544	19,768
Total U.S. Department of Health and Human Services			<u>22,887</u>
U.S. Department of Homeland Security			
Passed through Texas Department of Public Safety			
Public Assistance (4269 Floods)	97.036	PA06-TX-4269	232,494 #
Public Assistance (4332 Floods)	97.036	PA06-TX-4332	473,381 #
Communications Sustainment & Enhancement	97.067	2960203	48,846
Communications Sustainment & Enhancement	97.067	290204	25,665
Total U.S. Department of Homeland Security			<u>780,386</u>
Total Federal Financial Assistance - Current Period Expenditures			<u>\$ 831,883</u>

Major programs

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

MAY 28, 2019

COLORADO COUNTY, TEXAS
Notes to Expenditures of Federal Awards
December 31, 2018

A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Colorado County, Texas (the "County"). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly by the primary government from federal agencies, as well as federal awards passed through other government agencies, are included in the scope of the *Uniform Guidance* and are included on the Expenditures of Federal Awards.

Basis of Accounting

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting for governmental funds, which is described in Note 1 of the County's Comprehensive Annual Financial Report. For grants that permitted inclusion indirect costs, the County did not make an election to use the 10% de minimis indirect cost rate.

B - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedules of Expenditures of Federal Awards may not agree with the amounts reported in the related federal financial reports filed with grantor agencies because those reports are filed on the cash basis.

D - CONTINGENCIES

The County participates in several federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2018 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

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

MAY 28, 2019

- _16. Renew membership to State of Texas Cooperative Purchasing Program (CO-OP) and payment of fee in the amount of \$100.00 to the Texas Comptroller of Public Accounts. (Kana)

Motion by Commissioner Gertson to approve to renew membership to State of Texas

Cooperative Purchasing Program (CO-OP) and payment of fee in the amount of \$100.00

to the Texas Comptroller of Public Accounts; seconded by Commissioner Hahn;

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

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13186 • Austin, TX 78711-3186

05/10/2019

RAYMIE KANA
COLORADO COUNTY
318 SPRING ST., SUITE 104
COLUMBUS TX 78934

First Notice

**State of Texas Cooperative Purchasing Program (CO-OP)
Annual Membership Participation Fee**

Account number: C0450

Authorized signers: RAYMIE KANA
JOYCE GUTHMANN

Primary e-mail address: raymie.kana@co.colorado.tx.us
Secondary e-mail address:

NOTE: If your agent of record (contact person) has changed, please go to
www.comptroller.texas.gov/procurement/prog/coop/coopform and complete the name
change form.

DUE DATE: 07/15/2019

State of Texas CO-OP annual membership participation fee: \$100

Please make your check payable to: State Comptroller

Mailing address: Texas Comptroller of Public Accounts
P.O. Box 13186
Austin, TX 78711

Questions? Call 512-463-3368, or e-mail coop@cpa.texas.gov.

Amount enclosed: \$ 100.00

NOTE: Payment must be received by the due date to ensure uninterrupted access
to CO-OP membership contracts.

Return this invoice with payment

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

MAY 28, 2019

- _17. Consent:**
- a. Executed Advance Funding Agreement for Bridge Replacement or Rehabilitation Off the State System between the Texas Department of Transportation and the County of Colorado: CSJ 0913-26-064, County Road 221 over West Sandy Creek.
 - b. Superheavy or Oversize Permit Bond No. 81828446 posted by Drymalla Construction Company, Inc. ending June 30, 2020.
 - c. Certificate of Liability Insurance posted by Samson Lone Star Limited Partnership; Samson Resources Company (5/15/2019 – 5/15/2020).

Motion by Commissioner Hahn to approve all Consent Items as presented; seconded

by Commissioner Kubesch; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachments)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

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MEMO

May 1, 2019

To: Paul Rollins, P.E.
Bridge Division

From: Holly Netardus, P.E.
Yoakum District

Subject: Advance Funding Agreement for Bridge Replacement or Rehabilitation Off the State System
CSJ: 0913-26-064
Local Government: Colorado County

The following information relates to the above referenced Bridge AFA:

1. Number of original counterparts for execution attached: 1
2. This standard Bridge Agreement has has not been modified. (circle one)
3. If modified, date of Bridge approval: N/A
4. Modifications made are as follows: N/A

Approval of this contract is requested.

Attachment

OUR VALUES: People • Accountability • Trust • Honesty

OUR MISSION: Through collaboration and leadership, we deliver a safe, reliable, and integrated transportation system that enables the movement of people and goods.

An Equal Opportunity Employer

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

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CSJ # 0913-26-064
District # 13 - Yoakum
Code Chart 64 # 50045
Project: CR 221 over West Sandy Creek
NBI Structure # 13-045-0-AA02-22-001
Federal Highway Administration
CFDA Title: Highway Planning and Construction
CFDA No.: 20.205
Not Research and Development

STATE OF TEXAS §

COUNTY OF TRAVIS §

**ADVANCE FUNDING AGREEMENT
For Bridge Replacement or Rehabilitation
Off the State System**

THIS Advance Funding Agreement (the Agreement) is made by and between the State of Texas, acting by and through the Texas Department of Transportation, called the "State", and the County of Colorado, acting by and through its duly authorized officials, called the "Local Government."

WITNESSETH

WHEREAS, Title 23 United States Code Section 144 authorizes federal funds to assist the states in the replacement or rehabilitation of deficient bridges located on public highways, roads, and streets, including those under the jurisdiction of local governments; and

WHEREAS, the Texas Transportation Code Sections 201.103 and 222.052 establish that the State shall plan and make policies for the construction of a comprehensive system of state highways and public roads in cooperation with local governments; and

WHEREAS, the Local Government owns one or more bridges on a public road or street located at West Sandy Creek on CR 221, and these bridges are included in the currently approved off-state system federal-aid Highway Bridge Replacement and Rehabilitation Program (HBRRP) as authorized by Texas Transportation Commission Minute Order Number 115291, dated August 30, 2018; and

WHEREAS, the Governing Body of the Local Government has approved entering into this Agreement by resolution or ordinance, which is attached to and made a part of this agreement as Attachment A for the development of the specific programmed replacement or rehabilitation project, called the "Project". The Project is identified in the location map shown as Attachment B, which is attached to and made a part of this agreement.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties, to be by them respectively kept and performed as set forth, it is agreed as follows:

Bridge-Bridge_AFA
Bridge Division

Page 1 of 17

Revised 09/04/2018

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

MAY 28, 2019

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Not Research and Development

AGREEMENT

1. Period of this Agreement

This Agreement becomes effective when signed by the last party whose signing makes the Agreement fully executed. This Agreement shall remain in effect until terminated as provided in Article 2.

2. Termination of this Agreement

This Agreement shall remain in effect until the Project is completed and accepted by all parties, unless:

- A. The Agreement is terminated in writing with the mutual consent of the parties;
- B. The Agreement is terminated by one party because of a breach, in which case any cost incurred because of the breach shall be paid by the breaching party;
- C. The Local Government elects not to develop the project and the project does not proceed, in which case the Local Government agrees to reimburse the State for one-hundred percent (100%) of its reasonable actual direct and indirect costs incurred for the project; or
- D. The project is inactive for thirty-six (36) months or longer and no expenditures have been charged against federal funds, in which case the State may at its discretion terminate the agreement.

3. Amendments

Amendments to this Agreement may be made due to changes in the character of the work, the terms of the Agreement, or the responsibilities of the parties. Amendments shall be enacted through a mutually agreed upon written amendment executed by all parties to this Agreement.

4. Remedies

This Agreement shall not be considered as specifying the exclusive remedy for any Agreement default, but all remedies existing at law and in equity may be availed of by either party to this Agreement and shall be cumulative.

5. Scope of Work

The scope of work for this Agreement is the replacement or rehabilitation of the bridges identified in the recitals of this Agreement. This replacement or rehabilitation shall be accomplished in the manner described in the plans, specifications, and estimates developed in accordance with this Agreement and which are incorporated in this agreement by reference.

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

MAY 28, 2019

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6. Right of Way and Real Property

- A. The Local Government is responsible for the provision and acquisition of all necessary right of way and will not be reimbursed with federal or state funds for the required right of way.
- B. The Local Government authorizes the State, its consultant, contractor, or other designated representative to enter the sites of these bridges and adjacent right of way or relocation right of way to perform surveys, inspections, construction, and other activities necessary to replace or rehabilitate these bridges and approaches.

7. Adjustment of Utilities

The Local Government shall be responsible for the adjustment, removal, or relocation of utility facilities in accordance with applicable state laws, regulations, rules, policies, and procedures, including any cost to the State of a delay resulting from the Local Government's failure to ensure that utility facilities are adjusted, removed, or relocated before the scheduled beginning of construction. The Local Government will not be reimbursed with federal or state funds for the cost of required utility work. The Local Government must obtain advance approval for any variance from established procedures. Before a construction contract is let, the Local Government shall provide, at the State's request, a certification stating that the Local Government has completed the adjustment of all utilities that must be adjusted before construction is completed.

8. Environmental Assessment and Mitigation

Development of the Project must comply with the National Environmental Policy Act and the National Historic Preservation Act of 1966, which require environmental clearance of federal-aid projects.

- A. The State is responsible for the identification and assessment of any environmental problems associated with the development of the Project governed by this Agreement.
- B. Cost participation in environmental assessment and remediation work shall be paid by the parties in the same ratio as construction costs and will be included in the construction costs identified in Attachment D, Estimate of Direct Costs.
- C. The State is responsible for providing any public meetings or public hearings required for development of the environmental assessment.
- D. The State will not begin construction of the Project until identified environmental problems have been remediated, unless provided for otherwise.

9. Compliance with Texas Accessibility Standards and ADA

All parties to this Agreement shall ensure that the plans for and the construction of the Project subject to this Agreement are in compliance with the Texas Accessibility

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

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Standards (TAS) issued by the Texas Department of Licensing and Regulation, under the Architectural Barriers Act, Article 9102, Texas Civil Statutes. The TAS establishes minimum accessibility requirements to be consistent with minimum accessibility requirements of the Americans with Disabilities Act (P.L. 101-336) (ADA).

10. Architectural and Engineering Services

The State is responsible for performance of any required architectural or preliminary engineering work. The Local Government may review and comment on the work as required to accomplish the public purposes of the Local Government. The State will cooperate fully with the Local Government in accomplishing these local public purposes to the degree permitted by state and federal law. The Local Government review shall not unduly delay the development of the Project.

11. Construction Responsibilities

- A. The State shall advertise for construction bids, issue bid proposals, receive and tabulate the bids, and award and administer the contract for construction of the Project. Administration of the contract includes the responsibility for construction engineering and for issuance of any change orders, supplemental agreements, amendments, or additional work orders that may become necessary subsequent to the award of the construction contract. In order to ensure federal funding eligibility, projects must be authorized by the State prior to advertising for construction.
- B. Upon completion of the Project, the State will issue a "Notification of Completion" acknowledging the Project's construction completion.

12. Project Maintenance

After the Project has been completed, the Local Government shall accept full ownership, and operate and maintain the facilities authorized by this Agreement for the benefit of and at no charge of toll to the public. This covenant shall survive the completion of construction under this Agreement.

13. Local Project Sources and Uses of Funds

- A. A Project Cost Estimate is provided in Attachment D, Estimate of Direct Costs.
- B. Attachment D provides a source of funds estimate as well as the estimated direct preliminary engineering, construction engineering, and construction costs for the Project in total and by the Local Government.
- C. The required Local Government participation is based solely upon the State's estimate of the eligible work at the time this Agreement is executed and will not be adjusted during construction except as needed to include any Project cost item or portion of a cost item ineligible for state or federal participation. In

**MINUTES OF THE COLORADO COUNTY
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- addition to its share of estimated direct engineering and construction costs, the Local Government is responsible for the direct cost of any project cost item or portion of a cost item that is not eligible for federal participation under the federal HRRP. The Local Government is also responsible for any cost resulting from changes made at the request of the Local Government. The State and the Federal Government will not reimburse the Local Government for any work performed before federal spending authority is formally obligated to the Project by the Federal Highway Administration. After federal funds have been obligated, the State will send to the Local Government a copy of the formal documentation showing the obligation of funds including federal award information.
- D. If the Local Government will perform any work under this contract for which reimbursement will be provided by or through the State, the Local Government must complete training before federal spending authority is obligated. Training is complete when at least one individual who is working actively and directly on the Project successfully completes and receives a certificate for the course entitled *Local Government Project Procedures Qualification for the Texas Department of Transportation*. The Local Government shall provide the certificate of qualification to the State. The individual who receives the training certificate may be an employee of the Local Government or an employee of a firm that has been contracted by the Local Government to perform oversight of the Project. The State in its discretion may deny reimbursement if the Local Government has not designated a qualified individual to oversee the Project.
- E. After execution of this Agreement, but thirty (30) days prior to the performance of any work by the State, the Local Government shall remit to the State the amount specified in Attachment D for the Local Government's contribution for preliminary engineering. The Local Government will pay, at a minimum, its funding share for this estimated cost of preliminary engineering.
- F. Forty-five (45) days prior to the date set for receipt of the construction bids, the Local Government shall remit its remaining financial share for the State's estimated construction oversight and construction costs and any other costs owed.
- G. If, at the completion or termination of the Project, the State determines that additional funding is required by the Local Government, the State shall notify the Local Government in writing. The Local Government shall make payment to the State within thirty (30) days from receipt of the State's written notification.
- H. Whenever funds are paid by the Local Government to the State under this Agreement, the Local Government shall remit a check or warrant made payable to the "Texas Department of Transportation". The check or warrant shall be deposited by the State and managed by the State. The funds may only be applied to the State Project.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

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- I. Upon completion of the Project, the State will perform an audit of the Project costs. Any funds due to the Local Government, the State, or the Federal Government will be promptly paid by the owing party.
- J. The State will not pay interest on any funds provided by the Local Government.
- K. The Local Government funding participation responsibilities include Project direct costs only, except when the Project is terminated before completion at the request of the Local Government as addressed in the Termination provision of this Agreement.
- L. The amounts shown on Attachment D are estimates only. If actual costs exceed the estimates, this shall be considered a fixed price agreement, and no additional funding shall be required of the Local Government except to the extent that the additional costs result from changes made at the request of the Local Government or to the extent that the additional costs are not eligible for federal participation under the federal HBRRP. If actual costs are less than the estimates, Local Government participation shall be recalculated based on actual costs. If the recalculation results in a reduction in participation by the Local Government, the State shall pay the difference to the Local Government upon completion of the Project.
- M. Under the provisions of Texas Transportation Code Section 222.053 certain counties qualify as Economically Disadvantaged Counties (EDC) in comparison to other counties in the state as below average per capita property value, below average per capita income, and above average unemployment, for certain years. If applicable, in consideration of such EDC status that may be applicable for the Project, the required local match fund participation has been adjusted to N/A percent (___%).
- N. The State will not execute the contract for the construction of a Project until the required funding has been made available by the Local Government in accordance with this Agreement.
- O. The state auditor may conduct an audit or investigation of any entity receiving funds from the State directly under this contract or indirectly through a subcontract under this contract. Acceptance of funds directly under this contract or indirectly through a subcontract under this contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. An entity that is the subject of an audit or investigation must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.
- P. The Local Government is authorized to submit requests for reimbursement by submitting the original of an itemized invoice in a form and containing all items required by the State no more frequently than monthly, and no later than ninety (90) days after costs are incurred. If the Local Government submits invoices

**MINUTES OF THE COLORADO COUNTY
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more than ninety (90) days after the costs are incurred, and if federal funding is reduced as a result, the State shall have no responsibility to reimburse the Local Government for those costs.

14. Performance by Local Government of Equivalent-Match Projects (EMP) in Return for Waiver of Local Match Participation Funding on Participation-Waived Projects (PWP)

- A. Applicability. If a request for waiver has been received and approved by the State's District Engineer, then the required ten percent matching fund participation or percent as adjusted for EDC consideration, as shown in Attachment D, Estimate of Direct Costs, but excluding ineligible costs under the bridge program, is waived. This waiver is based on the commitment of the Local Government to spend an equivalent amount of funds for structural or safety improvement on "other" bridge structures and other conditions as specified in 43 TAC Section 15.55(d). If a waiver has been granted, the Project shall be defined to be a PWP and the work on the "other" bridge structures that will be improved by the Local Government shall be defined to be the EMPs. Attachment C to this Agreement shows a list of EMPs under this Agreement.
- B. Project Cost Estimate for PWP. Attachment D to this Agreement shows the estimated direct preliminary engineering, construction engineering, and construction costs for the PWP in total and local match fund participation being waived or partially waived.
- C. Credit Against EMP Work. Any local match fund participation that has already been paid, or which the Local Government is agreeable to paying to the State, will be credited against EMP work to be performed by the Local Government. If applicable, this credit will be reflected in Attachment D to this Agreement.
- D. Responsibilities of the Local Government on EMPs.
1. The Local Government shall be responsible for all engineering and construction, related costs, and compliance with all applicable state and federal environmental regulations and permitting requirements.
 2. The structural or safety improvement work on the EMPs shall be performed subsequent to the final execution of this Agreement but within three (3) calendar years after the earliest contract award of the related PWPs.
 3. Written documentation, suitable for audit, of the structural or safety improvement work completed on the EMPs shall be kept on file by the Local Government for four (4) years after completion of work or claims, lawsuits, or audits related to those items, whichever is longer. A notice of completion of work on the EMPs shall be delivered to the State's District Engineer no later than thirty (30) calendar days after work is completed on the EMPs.

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4. Failure by the Local Government to adequately complete the EMPs within the stated three-year period shall result in the Local Government being excluded from receiving such waivers for a minimum of five (5) years.
- E. Funding of Ineligible or Additional Work Not Waived. Regardless of any waiver of eligible program costs, the Local Government shall pay the State one-hundred percent (100%) of the cost of any PWP item or portion of a cost item that is not eligible for federal or state participation, and one-hundred percent (100%) of the costs resulting from additional work on the PWP performed solely at the request of the Local Government. If the ineligible or additional work is preliminary engineering, the payment shall be made at least thirty (30) days prior to the beginning of preliminary engineering work on the PWP. If the ineligible or additional work is for construction or construction engineering, the payment shall be made at least forty-five (45) days prior to the date set for receipt of bids for construction of the PWP.

15. Notices

All notices to either party shall be delivered personally or sent by certified or U.S. mail, postage prepaid, addressed to that party at the following address:

State: Director, Bridge Division
Texas Department of Transportation
125 E. 11th Street
Austin, Texas 78701

Local Government: County of Colorado
Attn: County Judge
P.O. Box 236
Columbus, TX 78934

All notices shall be deemed given on the date delivered in person or deposited in the mail, unless otherwise provided by this agreement. Either party may change the above address by sending written notice of the change to the other party. Either party may request in writing that notices shall be delivered personally or by certified U.S. mail, and that request shall be carried out by the other party.

16. Legal Construction

In case one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions and this Agreement shall be construed as if it did not contain the invalid, illegal, or unenforceable provision.

**MINUTES OF THE COLORADO COUNTY
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CSJ # 0913-26-064
District # 13 - Yoakum
Code Chart 64 # 50045
Project: CR 221 over West Sandy Creek
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Federal Highway Administration
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Not Research and Development

17. Responsibilities of the Parties

The parties to this Agreement agree that no party is an agent, servant, or employee of the other party and each party agrees it is responsible for its individual acts and deeds as well as the acts and deeds of its contractors, employees, representatives, and agents.

18. Ownership of Documents

Upon completion or termination of this Agreement, all documents prepared by the State shall remain the property of the State. All data prepared under this Agreement shall be made available to the State without restriction or limitation on their further use. All documents produced or approved or otherwise created by the Local Government shall be transmitted to the State in the form of photocopy reproduction on a monthly basis as required by the State. The originals shall remain the property of the Local Government. At the request of the State, the Local Government shall submit any information required by the State in the format directed by the State.

19. Compliance with Laws

The parties shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any manner affecting the performance of this Agreement. When required, the Local Government shall furnish the State with satisfactory proof of this compliance.

20. Sole Agreement

This Agreement constitutes the sole and only agreement between the parties and supersedes any prior understandings or written or oral agreements respecting the subject matter of this Agreement.

21. Office of Management and Budget (OMB) Cost Principles

In order to be reimbursed with federal funds, the parties shall comply with the Cost Principles established in 2 CFR 200 that specify that all reimbursed costs are allowable, reasonable, and allocable to the Project.

22. Procurement and Property Management Standards

The parties shall adhere to the procurement standards established in Title 49 CFR §18.36 and with the property management standard established in Title 49 CFR §18.32.

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23. Inspection of Books and Records

The parties to the Agreement shall maintain all books, documents, papers, accounting records, and other documentation relating to costs incurred under this Agreement and shall make such materials available to the State, the Local Government, and, if federally funded, the Federal Highway Administration (FHWA) and the U.S. Office of the Inspector General, or their duly authorized representatives, for review and inspection at its office during the contract period and for four (4) years from the date of completion of work defined under this contract or until any impending litigation or claims are resolved. Additionally, the State, the Local Government, the FHWA, and their duly authorized representatives shall have access to all the governmental records that are directly applicable to this Agreement for the purpose of making audits, examinations, excerpts, and transcriptions.

24. Civil Rights Compliance

- A. Compliance with Regulations: The Local Government will comply with the Acts and the Regulations relative to Nondiscrimination in Federally-assisted programs of the U.S. Department of Transportation (USDOT), the Federal Highway Administration (FHWA), as they may be amended from time to time, which are herein incorporated by reference and made part of this agreement.
- B. Nondiscrimination: The Local Government, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurement of materials and leases of equipment. The Local Government will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
- C. Solicitations for Subcontracts, Including Procurement of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by the Local Government for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential subcontractor or supplier will be notified by the Local Government of the Local Government's obligations under this contract and the Acts and Regulations relative to Nondiscrimination on the grounds of race, color, or national origin.
- D. Information and Reports: The Local Government will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto, and will permit access to its books, records, accounts, other sources of information, and facilities as may be determined by the State or the FHWA to be pertinent to ascertain compliance with such Acts, Regulations or directives. Where any information required of the Local Government is in the exclusive possession of another who fails or refuses to furnish this information, the Local Government will

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so certify to the State or the Federal Highway Administration, as appropriate, and will set forth what efforts it has made to obtain the information.

- E. Sanctions for Noncompliance: In the event of the Local Government's noncompliance with the Nondiscrimination provisions of this contract, the State will impose such contract sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

1. withholding of payments to the Local Government under the contract until the Local Government complies and/or
2. cancelling, terminating, or suspending of the contract, in whole or in part.

- F. Incorporation of Provisions: The Local Government will include the provisions of paragraphs (A) through (F) in every subcontract, including procurement of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Local Government will take such action with respect to any subcontract or procurement as the State or the FHWA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Local Government becomes involved in, or is threatened with, litigation with a subcontractor or supplier because of such direction, the Local Government may request the State to enter into such litigation to protect the interests of the State. In addition, the Local Government may request the United States to enter into such litigation to protect the interests of the United States.

25. Disadvantaged Business Enterprise (DBE) Program Requirements

- A. The parties shall comply with the Disadvantaged Business Enterprise Program requirements established in 49 CFR Part 26.
- B. The Local Government shall adopt, in its totality, the State's federally approved DBE program.
- C. The Local Government shall set an appropriate DBE goal consistent with the State's DBE guidelines and in consideration of the local market, project size, and nature of the goods or services to be acquired. The Local Government shall have final decision-making authority regarding the DBE goal and shall be responsible for documenting its actions.
- D. The Local Government shall follow all other parts of the State's DBE program referenced in TxDOT Form 2395, Memorandum of Understanding Regarding the Adoption of the Texas Department of Transportation's Federally-Approved Disadvantaged Business Enterprise by Entity and attachments found at web address http://ftp.dot.state.tx.us/pub/txdot-info/bop/dbe/mou/mou_attachments.pdf.
- E. The Local Government shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any U.S. Department of Transportation (DOT)-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The Local Government shall

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take all necessary and reasonable steps under 49 CFR Part 26 to ensure non-discrimination in award and administration of DOT-assisted contracts. The State's DBE program, as required by 49 CFR Part 26 and as approved by DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the Local Government of its failure to carry out its approved program, the State may impose sanctions as provided for under 49 CFR Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

- F. Each contract the Local Government signs with a contractor (and each subcontract the prime contractor signs with a sub-contractor) must include the following assurance: *The contractor, sub-recipient, or sub-contractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this agreement, which may result in the termination of this agreement or such other remedy as the recipient deems appropriate.*

26. Debarment Certifications

The parties are prohibited from making any award at any tier to any party that is debarred or suspended or otherwise excluded from or ineligible for participation in Federal Assistance Programs under Executive Order 12549, "Debarment and Suspension." By executing this agreement, the Local Government certifies that it is not currently debarred, suspended, or otherwise excluded from or ineligible for participation in Federal Assistance Programs under Executive Order 12549 and further certifies that it will not do business with any party that is currently debarred, suspended, or otherwise excluded from or ineligible for participation in Federal Assistance Programs under Executive Order 12549. The parties to this contract shall require any party to a subcontract or purchase order awarded under this contract to certify its eligibility to receive Federal funds and, when requested by the State, to furnish a copy of the certification.

27. Lobbying Certification

In executing this Agreement, each signatory certifies to the best of that signatory's knowledge and belief, that:

- A. No federal appropriated funds have been paid or will be paid by or on behalf of the parties to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the

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awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal contracts, grants, loans, or cooperative agreements, the signatory for the Local Government shall complete and submit the Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- C. The parties shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and all sub-recipients shall certify and disclose accordingly. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Title 31 U.S.C. §1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

28. Federal Funding Accountability and Transparency Act Requirements

- A. Any recipient of funds under this agreement agrees to comply with the Federal Funding Accountability and Transparency Act (FFATA) and implementing regulations at 2 CFR Part 170, including Appendix A. This agreement is subject to the following award terms: <http://www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22705.pdf> and <http://www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22706.pdf>.
- B. The Local Government agrees that it shall:
 - 1. Obtain and provide to the State, a Central Contracting Registry (CCR) number (Federal Acquisition Regulation, Part 4, Sub-part 4.1100) if this award provides for more than \$25,000 in Federal funding. The CCR number may be obtained by visiting the CCR web-site whose address is: <https://www.sam.gov/portal/public/SAM/>;
 - 2. Obtain and provide to the State a Data Universal Numbering System (DUNS) number, a unique nine-character number that allows the federal government to track the distribution of federal money. The DUNS number may be requested free of charge for all businesses and entities required to do so by visiting the Dun & Bradstreet (D&B) on-line registration website <http://fedgov.dnb.com/webform>; and
 - 3. Report the total compensation and names of its top five (5) executives to the State if:

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- i. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25,000,000; and
- ii. The compensation information is not already available through reporting to the U.S. Securities and Exchange Commission.

29. Successors and Assigns

The State and the Local Government each binds itself, its successors, executors, assigns, and administrators to the other party to this Agreement and to the successors, executors, assigns, and administrators of such other party in respect to all covenants of this Agreement.

30. Local Government Restrictions

In the case that the Local Government has an existing, future, or proposed local ordinance, commissioners court order, rule, policy, or other directive that is more restrictive than the state or federal regulations that results in an increase cost to the State for the project, the local government is responsible for all increased costs associated with the ordinance, order, policy, directive, or change.

31. Single Audit Report

- A. The parties shall comply with the requirements of the Single Audit Act of 1984, P.L. 98-502, ensuring that the single audit report includes the coverage stipulated in 2 CFR 200.
- B. If threshold expenditures of \$750,000 or more are met during the fiscal year, the Local Government must submit a Single Audit Report and Management Letter (if applicable) to TxDOT's Compliance Division, 125 East 11th Street, Austin, TX 78701 or contact TxDOT's Compliance Division at singleaudits@txdot.gov.
- C. If expenditures are less than the threshold during the Local Government's fiscal year, the Local Government must submit a statement to TxDOT's Compliance Division as follows: "We did not meet the \$_____ expenditure threshold and therefore, are not required to have a single audit performed for FY_____."
- D. For each year the project remains open for federal funding expenditures, the Local Government will be responsible for filing a report or statement as described above. The required annual filing shall extend throughout the life of the agreement, unless otherwise amended or the project has been formally closed out and no charges have been incurred within the current fiscal year.

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32. Pertinent Non-Discrimination Authorities

During the performance of this contract, the Local Government, for itself, its assignees, and successors in interest agree to comply with the following nondiscrimination statutes and authorities; including but not limited to:

- A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- B. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects).
- C. Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), as amended, (prohibits discrimination on the basis of sex).
- D. Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.) as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27.
- E. The Age Discrimination Act of 1975, as amended, (49 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age).
- F. Airport and Airway Improvement Act of 1982, (49 U.S.C. Chapter 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex).
- G. The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not).
- H. Titles II and III of the Americans with Disabilities Act, which prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38.
- I. The Federal Aviation Administration's Nondiscrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex).
- J. Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations.

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- K. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, the parties must take reasonable steps to ensure that LEP persons have meaningful access to the programs (70 Fed. Reg. at 74087 to 74100).
- L. Title IX of the Education Amendments of 1972, as amended, which prohibits the parties from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq.).

33. Signatory Warranty

Each signatory warrants that the signatory has necessary authority to execute this agreement on behalf of the entity represented.

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THIS AGREEMENT IS EXECUTED by the State and the Local Government in duplicate.

THE LOCAL GOVERNMENT

DocuSigned by:

Ty Prause

Signature

Ty Prause

Typed or Printed Name

Colorado County Judge

Title

5/10/2019

Date

THE STATE OF TEXAS

DocuSigned by:

Graham Bettis

Graham Bettis, P.E.
Director, Bridge Division
Texas Department of Transportation

5/13/2019

Date

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ATTACHMENT A
RESOLUTION OR ORDINANCE OF LOCAL GOVERNMENT

RESOLUTION

The State of Texas
County of Colorado

WHEREAS, the federal off-system bridge program is administered by the Texas Department of Transportation (the State) to replace or rehabilitate structurally deficient and functionally obsolete (collectively referred to as deficient) bridges located on public roads and streets off the designated state highway system; and

WHEREAS, Colorado County, hereinafter referred to as the Local Government owns a bridge located at West Sandy Creek on County Road 221, National Bridge Inventory (NBI) Structure Number 13-045-0-AA02-22-001; and

WHEREAS, a project to remedy the bridge is included in the currently approved program of projects as authorized by Texas Transportation Commission Minute Order Number 115291, dated 8/30/2018, State Control-Section-Job (CSJ) Number 0913-26-064; and

WHEREAS, the usual fund participation ratio for projects on such program is 80 percent federal, 10 percent state and 10 percent Local Government; and

WHEREAS, Texas Administrative Code, Title 43, Section 15.55(d) (43 TAC Section 15.55(d)) provides that under specified conditions the 10 percent Local Government match fund participation requirement may be waived with agreement by the Local Government to perform, or cause to be performed, an equivalent dollar amount of structural improvement work on other deficient bridges or deficient mainlane cross-drainage structures within its jurisdiction, such a project of structural improvement work being referred to as an "equivalent-match project"; and

WHEREAS, the estimated local match fund participation requirement on the approved federal off-system bridge project is \$36,960.00 (dollars), hereinafter referred to as the "participation-waived" project, such participation requirement the Local Government proposes be waived and in return perform or cause to be performed equivalent-match project structural improvement work.

THEREFORE, BE IT RESOLVED that the Local Government perform, or cause to be performed, the following equivalent-match project(s) in return for waiver of the local match fund participation requirement on the approved federal off-system bridge program (participation-waived) project not yet awarded:

LOCATION (and NBI structure identification number, if applicable)	ON SCHOOL BUS ROUTE?	DESCRIPTION OF STRUCTURAL IMPROVEMENT WORK	ESTIMATED COST
County Road 205 over Draw (0.85 mi W of CR 201)	Yes	Replace Bridge	\$118,980.00

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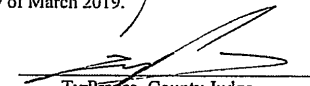
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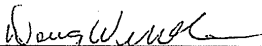
BE IT FURTHER RESOLVED that in receiving this waiver the Local Government acknowledges its obligation to conform with all conditions of 43 TAC Section 15.55(d); such conditions that include but are not restricted to the following:

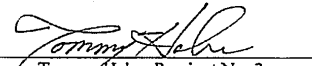
1. The Local Government must be currently in compliance with load posting and closure regulations as defined in National Bridge Inspection Standards under US Code of Federal Regulations, Title 23, Section 650.303.
2. The equivalent-match project work increases the load capacity of the existing bridge or other mainlane cross-drainage structure, or upgrades the structure to its original load capacity with a minimum upgrade to safely carry school bus loading if located on a school bus route.
3. In performing, or causing to be performed, the equivalent-match project(s), the Local Government assumes all responsibilities for engineering and construction, and complying with all applicable state and federal environmental regulations and permitting requirements for the structures being improved.
4. The work on the proposed equivalent-match project(s) has not begun and will not begin until the local match fund participation waiver approval process has been completed.
5. The Local Government will be allowed three years after the contract award of the participation-waived project to complete the structural improvement work on the equivalent-match project(s).
6. Should this waiver request be approved, an appropriate written agreement or amendment to a previously executed agreement will be executed between the State and Local Government.


Approved this the 25th day of March 2019.



Ty Prause, County Judge

County Commissioners


Doug Wessels, Precinct No. 1


Tommy Hahn, Precinct No. 3


Darrell Kubesch, Precinct No. 2


Darrell Gertson, Precinct No. 4

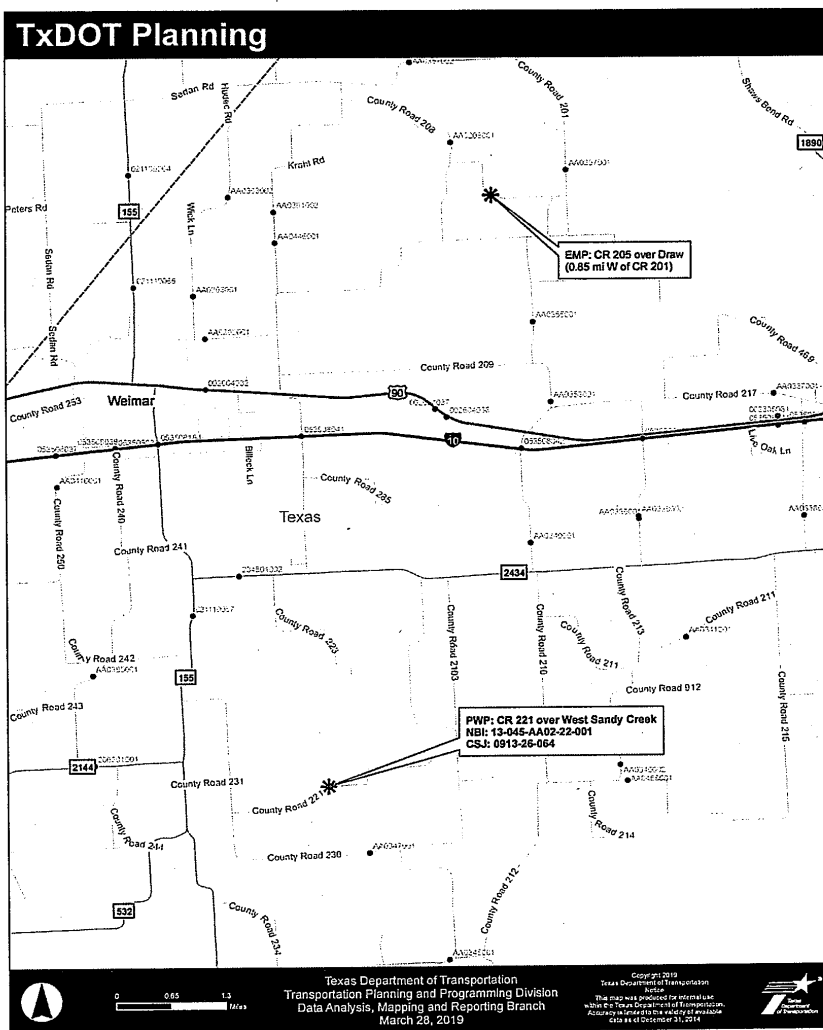
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ATTACHMENT B
PROJECT LOCATION MAP



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**ATTACHMENT C **
LIST OF DISTRICT ENGINEER APPROVED
EQUIVALENT-MATCH PROJECTS**

Location (and structure identification number, if applicable)	On School Bus Route? (Yes/No)	Historic Bridge? (Yes/No)	Description of Structural or Safety Improvement Work	Estimated Cost
CR 205 over Draw (0.85 mi W of CR 201)	Yes	No	Replace Bridge	\$118,980.00
Total				\$118,980.00
EMP work credited to this PWP*				\$36,960.00
Balance of EMP work available to associated PWPs				N/A
Associated PWPs CSJs		Amount to be Credited to Associated PWPs		

*This total should typically equal the "Balance of Local Government Participation" that is waived as shown in Attachment D.

**This attachment not applicable for non-PWPs.

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**ATTACHMENT D
ESTIMATE OF DIRECT COSTS**

	<u>Estimated Cost</u>	<u>Local Government Participation</u>
Preliminary Engineering (PE)	<u>(1) \$14,850.00</u>	
Ten Percent (10%) or EDC Adjusted Percent of PE for Local Government Participation		<u>(3) \$1,485.00</u>
Construction	<u>\$330,000.00</u>	
Engineering and Contingency (E&C)	<u>\$24,750.00</u>	
The Sum of Construction and E&C	<u>(2) \$354,750.00</u>	
Ten Percent (10%) or EDC Adjusted Percent of the Sum of Construction and E&C for Local Government Participation		<u>(4) \$35,475.00</u>
Amount of Advance Funds Paid by Local Government *		<u>(5) \$0.00</u>
Amount of Advance Funds to be Paid by Local Government *		<u>(6) \$0.00</u>
Balance of Local Government Participation which is to be Waived where the Project is a PWP		<u>(3+4-5-6) \$36,960.00</u>
Total Project Direct Cost	<u>(1+2) \$369,600.00</u>	

*Credited Against Local Government Participation Amount

If this Project is to be a PWP, Amount of EMP Work Being Credited to this PWP as Shown on Attachment C. \$36,960.00

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019

SUPERHEAVY OR OVERSIZE PERMIT BOND

Bond No. 81828446

STATE OF TEXAS
COUNTY OF COLORADO

KNOW ALL MEN BY THESE PRESENTS:

That we, Drymalla Construction Company, Inc. of
P.O. Box 698, Columbus, TX 78934 as Principal, and Federal Insurance Company
a corporation duly licensed to do business in the State of Texas, as Surety, are held and
firmly bound unto the County of Colorado, Texas in the penal sum of Two
Thousand, Five Hundred and 00/100 DOLLARS (\$ 2,500.00), to the payment of
which, well and truly to be made, we hereby bind ourselves, our heirs, executors,
administrators and assigns.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That the said
Principal will make payment to the County of Colorado, Texas of and for any and all
damages that may be sustained to any highway or bridge under the jurisdiction of the
County of Colorado, Texas by virtue of the operation of any equipment by the said
Principal, for which a permit is issued to operated under the provisions of Article 6702-1,
Sec. 2.301.

NOW, THEREFORE if the said Principal shall pay to the County of Colorado,
Texas any and all damages that may be sustained to any highway above recited by virtue
of the operation to any equipment under the provisions of the law referred to above,
during a period beginning with the date of this bond and ending June 30, 2020, then
this obligation to be null and void, otherwise to remain in full force and virtue of Law.

DATED this the 10th day of May, 20 19

Drymalla Construction Company, Inc.

Principal Pat Simons
By: Pat Simons
Secretary

Federal Insurance Company

Surety Heather Noles
By: Heather Noles
Attorney-In-Fact

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

CHUBB

Power of Attorney

Federal Insurance Company | Vigilant Insurance Company | Pacific Indemnity Company

Know All by These Presents, That FEDERAL INSURANCE COMPANY, an Indiana corporation, VIGILANT INSURANCE COMPANY, a New York corporation, and PACIFIC INDEMNITY COMPANY, a Wisconsin corporation, do each hereby constitute and appoint Alyson Carmichael, Robert C. Davis, Tabitha Dorman, Jennie Goonie, Nikole Jeannette, Kristi Lovett, Barry K. McCord, David T. Milette, Heather Noles And Ashley Britt Platt of Houston Texas; Rita G. Gulzo and Susan D. Zapalowski of New Orleans, Louisiana-----

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, said FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY have each executed and attested these presents and affixed their corporate seals on this 12th day of December, 2018.

Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

Stephen M. Haney

Stephen M. Haney, Vice President



STATE OF NEW JERSEY

County of Hunterdon

ss.

On this 12th day of December, 2018, before me, a Notary Public of New Jersey, personally came Dawn M. Chloros, to me known to be Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY, the companies which executed the foregoing Power of Attorney, and the said Dawn M. Chloros, being by me duly sworn, did depose and say that she is Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY and knows the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that she signed said Power of Attorney as Assistant Secretary of said Companies by like authority; and that she is acquainted with Stephen M. Haney, and knows him to be Vice President of said Companies; and that the signature of Stephen M. Haney, subscribed to said Power of Attorney is in the genuine handwriting of Stephen M. Haney, and was thereto subscribed by authority of said Companies and in deponent's presence.

Notarial Seal



KATHERINE J. ADELAAR
NOTARY PUBLIC OF NEW JERSEY
No. 2316886
Commission Expires July 16, 2019

Katherine J. Adelaar
Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY on August 30, 2016:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

- (1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.
- (2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.
- (3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Dawn M. Chloros, Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY (the "Companies") do hereby certify that

- (i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
- (ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this 10th day of May, 2019.



Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:
Telephone (908) 903-3493 Fax (908) 903-3656 e-mail: surety@chubb.com

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

CHUBB

POLICYHOLDER INFORMATION NOTICE

IMPORTANT NOTICE

To obtain information or make a complaint:

You may call Chubb's toll-free telephone number for information or to make a complaint at

1-800-36-CHUBB

You may send information to Chubb at:

Eastern Claim Service Center
600 Independence Parkway
Chesapeake, VA 23320
Attn: Surety Support
Phone: 800-252-4670 Fax: 800-664-5358

You may contact the Texas Department of Insurance to obtain information on companies, coverages, rights or complaints at

1-800-252-3439

You may write the Texas Department of Insurance

P.O. Box 149104
Austin, TX 78714-9104
FAX # (512) 475-1771
Web: <http://www.tdi.state.tx.us>
E-mail: ConsumerProtection@tdi.state.tx.us

PREMIUM OR CLAIM DISPUTES:

Should you have a dispute concerning your premium or about a claim you should contact the agent first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

ATTACH THIS NOTICE TO YOUR POLICY:

This notice is for information only and does not become a part or condition of the attached document.

AVISO IMPORTANTE

Para obtener información o para someter una queja:

Usted puede llamar al número de teléfono gratis de Chubb's para información o para someter una queja al

1-800-36-CHUBB

Usted puede enviar información a Chubb en:

Eastern Claim Service Center
600 Independence Parkway
Chesapeake, VA 23320
Attn: Surety Support
Phone: 800-252-4670 Fax: 800-664-5358

Puede comunicarse con el Departamento de Seguros de Texas para obtener información acerca de compañías, coberturas, derechos o quejas al

1-800-252-3439

Puede escribir al Departamento de Seguros de Texas

P.O. Box 149104
Austin, TX 78714-9104
FAX # (512) 475-1771
Web: <http://www.tdi.state.tx.us>
E-mail: ConsumerProtection@tdi.state.tx.us

DISPUTA SOBRE PRIMAS O RECLAMOS:

Si tiene una disputa concerniente a su prima o a un reclamo, debe comunicarse con el agente primero. Si no se resuelve la disputa, puede entonces comunicarse con el departamento (TDI).

UNA ESTE AVISO A SU POLIZA:

Este aviso es solo para propósito de información y no se convierte en parte o condición del documento adjunto.

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

MAY 28, 2019



MAY 17 2019

SAMSRES-01

DWEBSTER

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/14/2019

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

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

PRODUCER
Houston-Alliant Insurance Services, Inc.
5444 Westheimer Rd 9th fl
Houston, TX 77056

CONTACT NAME:
PHONE (A/C, No, Ext): (832) 485-4000 **FAX (A/C, No): (832) 485-4001**
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Markel International Insurance Company Limited	00000
INSURER B : Employers Insurance Company of Wausau	21458
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Samson Lone Star Limited Partnership; Samson Resources Company
15 East 5th Street, Suite 1000
Tulsa, OK 74103

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> \$100,000 Deductible GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		JCGL101600	05/15/2019	05/15/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 S&A Pollution \$ Included
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		AS2-641-444978-019	05/15/2019	05/15/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		JUMB101365	05/15/2019	05/15/2020	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
B	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below		WC2-641-444978-029	05/15/2019	05/15/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Control of Well		JHB2M100880	05/15/2019	05/15/2020	See Notes

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

CERTIFICATE HOLDER

CANCELLATION

Colorado County County Judge
c/o Donna Craig
P. O. Box 236
Columbus, TX 78934

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Laurel H. Owsen

MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 MAY 28, 2019

AGENCY CUSTOMER ID: SAMSRES-01

DWEBSTER

LOC #: 1 000 0 1 YAM



ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY Houston-Alliant Insurance Services, Inc.		NAMED INSURED Samson Lone Star Limited Partnership; Samson Resources Company 15 East 5th Street, Suite 1000 Tulsa, OK 74103	
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
 FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Additional Remarks

The General Liability and Auto policies include a Blanket Automatic Additional Insured endorsement that provides Additional Insured status to the certificate holder only when there is a written contract between the Named Insured and the Certificate Holder that requires such status.

The General Liability, Auto and Workers' Compensation policies include a Blanket Automatic Waiver of Subrogation endorsement that provides this feature only when there is a written contract between the Named Insured and the Certificate Holder that requires it.

Excess Liability policy follows form over the General Liability and is excess over the General Liability, Auto Liability and Employer's Liability.

Insurance is Primary & Non-contributory.

Control of Well Limits (Any one Occurrence 100%):
Drilling, Deepening & Workover Wells:
 \$25,000,000 Area 1 & 2 wells
 \$50,000,000 Area 2 Wet and Area 3 wells

All Other Wells:
 \$10,000,000 Area 1 wells & Area 2 wells < 12,500' TVD
 \$15,000,000 Area 2 wells > 12,500' TVD
 \$25,000,000 Haynesville Shale wells (all depths) & Texas Gulf Coast Basin wells > 12,500' TMD
 \$50,000,000 Area 2 Wet & Area 3 wells

\$25,000,000 in respects to Care, Custody and Control

Pad Multi-Well Endorsement: Applicable limits as above but to apply on a per Well Insured basis not to exceed US\$50,000,000 (100%) any one Occurrence.

Retention/Deductible (Any one Occurrence 100%):
 \$ 250,000 Area 1 & 2 wells
 \$ 200,000 Area 2 Wet & Area 3 wells
 \$ 200,000 Care, Custody and Control

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

MAY 28, 2019

_18. Examine and approve all accounts payable and budget amendments.

**Motion by Commissioner Hahn to approve all accounts payable; seconded by
Commissioner Wessels; 5 ayes 0 nays; motion carried, it was so ordered.**

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND CYCLE: ALL PAGE 1
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019 PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0100-TOTAL REVENUES/CARRY-OVER					
	GEORGIANN LAPHAM	205067	A	REFUND OVERPAYMNT OF AMBULANCE CHGS	138.49
	JACK HUVAR	205070	A	REFUND OVERPAYMNT OF AMBULANCE CHGS	911.12
	TEXAS PARKS AND WILDLIFE DEPARTMENT	205190	A	TPW FINE/CAUSE#19C0412/A8320774	145.35
	DEPARTMENT TOTAL				1,194.96
0400-COUNTY JUDGE					
	AT&T LONG DISTANCE	204964	A	FEB LONG DISTANCE SVC/INV#858540623	0.07
	GREATAMERICA FINANCIAL SVCS	205008	A	TOSHIBA E-STUDIO COPIER PMT	128.00
	TIME WARNER CABLE ENTERPRISES LLC	205048	A	TRUNK PHONE SERVICE	42.34
	DEPARTMENT TOTAL				170.41
0401-COMMISSIONER'S COURT					
	CRAIN, CATON & JAMES, P.C.	205196	A	DEFENSE COSTS/ALTAIR DISPOSAL	6,615.65
	CRAIN, CATON & JAMES, P.C.	205197	A	DEFENSE COSTS/LEGISLATIVE EFFORTS	4,496.25
	CRAIN, CATON & JAMES, P.C.	205198	A	DEFENSE COSTS/SKULL CREEK ISSUES	7,838.00
	DEPARTMENT TOTAL				18,949.90
0403-COUNTY CLERK					
	AT&T LONG DISTANCE	204980	A	FEB LONG DISTANCE SVC/INV#858540623	1.00
	SCOTT-MERRIMAN, INC.	205028	A	RAPID PRINT RIBBONS/INV#063504	201.90
	TIME WARNER CABLE ENTERPRISES LLC	205043	A	TRUNK PHONE SERVICE	63.51
	DEPARTMENT TOTAL				266.41
0426-COUNTY COURT					
	ADVANCED COURT REPORTING SVCS LLC	205101	A	STENOGRAPHIC SVCS/INV#COURT051619	465.46
	URSULA S. STEPHENS	205162	A	INTERPRETING SVCS ON 5-22-19	200.00
	DEPARTMENT TOTAL				665.46
0428-PUBLIC DEFENDER					
	PRESTIGE OFFICE PRODUCTS, LLC	205026	A	OFFICE SUPPLIES/INV#113553, 113608	149.11
	TIME WARNER CABLE ENTERPRISES LLC	205051	A	TRUNK PHONE SERVICE	21.17
	DEPARTMENT TOTAL				170.28
0435-DISTRICT COURT					
	HARLE & SCHEFF, PLLC	205156	A	COURT APPT ATTY/CAUSE#25,043/CPS	150.00
	HARLE & SCHEFF, PLLC	205157	A	COURT APPT ATTY/CAUSE#25,089/CPS	450.00
	JAN S. ALLEN	205151	A	COURT APPT ATTY/CAUSE#24,899/CPS	150.00
	JESSICA R POWELL ANDERS PC	205152	A	COURT APPT ATTY/CAUSE#25,043/CPS	150.00
	JESSICA R POWELL ANDERS PC	205153	A	MEDIATION/CAUSE#25,089/CPS	390.00
	JOE FLING	205013	A	CRT APPT ATTY/CAUSE#18-189	600.00
	JOE FLING	205154	A	COURT APPT ATTY/CAUSE#25,089/CPS	150.00
	JOE FLING	205155	A	MEDIATION/CAUSE#25,089/CPS	450.00
	PETERS & PETERS LAW FIRM, PLLC	205159	A	COURT APPT ATTY/CAUSE#21,335/AG	450.00
	TRANSLINGUA SPANISH COMMUNICATIONS	205161	A	INTERPRETING SVCS/INV#2662511	684.00
	DEPARTMENT TOTAL				3,624.00
0450-DISTRICT CLERK					
	AT&T LONG DISTANCE	204965	A	FEB LONG DISTANCE SVC/INV#858540623	0.25
	GREATAMERICA FINANCIAL SVCS	205104	A	KYOCERA TASKALFA COPIER PMT	92.40
	TIME WARNER CABLE ENTERPRISES LLC	205044	A	TRUNK PHONE SERVICE	42.34
	DEPARTMENT TOTAL				134.99
0451-JUSTICE OF THE PEACE #1					
	AT&T LONG DISTANCE	204978	A	FEB LONG DISTANCE SVC/INV#858540623	2.23
	CDW GOVERNMENT	205121	A	DELL PC/INV#SQ09285	653.10
	PRESTIGE OFFICE PRODUCTS, LLC	205168	A	OFFICE SUPPLIES/INV#113689	15.74

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 MAY 28, 2019**

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019 CYCLE: ALL PAGE 2
 PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	XEROX FINANCIAL SERVICES	205135	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				833.57
0452-JUSTICE OF THE PEACE #2					
	PRESTIGE OFFICE PRODUCTS, LLC	205120	A	OFFICE SUPPLIES/INV#113657	43.90
	XEROX CORPORATION	205087	A	CANCELLATION NOTICE/INV#096922334	6.81
	XEROX FINANCIAL SERVICES	205136	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				213.21
0453-JUSTICE OF THE PEACE #3					
	AT&T LONG DISTANCE	204968	A	FEB LONG DISTANCE SVC/INV#858540623	1.10
	PRESTIGE OFFICE PRODUCTS, LLC	205074	A	OFFICE SUPPLIES/INV#113658	165.85
	TIME WARNER CABLE ENTERPRISES LLC	205050	A	TRUNK PHONE SERVICE	42.34
	XEROX CORPORATION	205088	A	CANCELLATION NOTICE/INV#096922332	7.90
	XEROX FINANCIAL SERVICES	205137	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				379.69
0454-JUSTICE OF THE PEACE #4					
	AT&T LONG DISTANCE	204972	A	FEB LONG DISTANCE SVC/INV#858540623	12.36
	AT&T LONG DISTANCE	204977	A	FEB LONG DISTANCE SVC/INV#858540623	2.30
	STAN WARFIELD	205081	A	CAUSE&MANNER OF DEATH TRAINING EXPS	127.60
	TIME WARNER CABLE ENTERPRISES LLC	205042	A	JP#4 INTERNET	83.63
	DEPARTMENT TOTAL				225.89
0475-COUNTY ATTORNEY					
	AT&T LONG DISTANCE	204970	A	FEB LONG DISTANCE SVC/INV#858540623	0.71
	JAY JOHANNES	205114	A	MILEAGE TO CIVIL LAW SEMINAR	156.77
	OFFICE DEPOT, INC.	205131	A	DVD+R PACK/INV#310592029001	28.39
	OFFICE DEPOT, INC.	205170	A	OFFICE SUPPLIES/INV#316404917001	410.53
	STATE BAR OF TEXAS	205100	A	TX CRIMINAL PJC INTOXICATION	105.00
	TIME WARNER CABLE ENTERPRISES LLC	205049	A	TRUNK PHONE SERVICE	84.68
	XEROX FINANCIAL SERVICES	205141	A	XEROX COPIER LEASE PMT/INV#1620953	325.00
	DEPARTMENT TOTAL				1,111.08
0495-COUNTY AUDITOR'S OFFICE					
	AT&T LONG DISTANCE	204966	A	FEB LONG DISTANCE SVC/INV#858540623	0.50
	CHASE CARD SERVICES	205124	A	HOTEL ROOM FOR CO AUDITOR INSTITUTE	500.25
	PRESTIGE OFFICE PRODUCTS, LLC	205075	A	COPY PAPER/INV#113685	11.95
	TIME WARNER CABLE ENTERPRISES LLC	205046	A	TRUNK PHONE SERVICE	42.34
	XEROX FINANCIAL SERVICES	205139	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				717.54
0497-COUNTY TREASURER					
	TIME WARNER CABLE ENTERPRISES LLC	205047	A	TRUNK PHONE SERVICE	21.17
	DEPARTMENT TOTAL				21.17
0499-TAX ASSESSOR-COLLECTOR					
	TIME WARNER CABLE ENTERPRISES LLC	205045	A	TRUNK PHONE SERVICE	42.34
	DEPARTMENT TOTAL				42.34
0510-COURTHOUSE BUILDING					
	A-LINE AUTO PARTS	205147	A	ANTI-FREEZE/CUST#46398	11.90
	CHAMPION ENERGY SERVICES, LLC	204989	A	JP#3 ELECTRICITY TO 5-6	220.48
	CHAMPION ENERGY SERVICES, LLC	204990	A	ANNEX ELECTRICITY TO 5-6	1,180.37
	CHAMPION ENERGY SERVICES, LLC	204991	A	COURTHOUSE ELECTRICITY TO 5-6	1,928.30
	CHAMPION ENERGY SERVICES, LLC	204992	A	PROBATION ELECTRICITY TO 5-3	473.39
	CHAMPION ENERGY SERVICES, LLC	204993	A	AG BLDG ELECTRICITY TO 5-6	258.83

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

MAY 28, 2019

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019

CYCLE: ALL PAGE 3
PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	CHAMPION ENERGY SERVICES, LLC	204994	A	RMO & MAINT ELECTRICITY TO 5-6	125.66
	CHAMPION ENERGY SERVICES, LLC	204995	A	TRAVIS STREETLIGHTS TO 5-6	6.60
	CHAMPION ENERGY SERVICES, LLC	204996	A	SPRING STREETLIGHTS TO 5-6	14.52
	COLORADO FEED CO.	205102	A	RANGER PRO/INV#174803	48.00
	COLUMBUS ALTERNATOR AND STARTER	205150	A	STARTER/INV#128330	325.00
	GULF COAST PAPER CO., INC.	205009	A	MOPPING KIT/INV#1674083	220.09
	GULF COAST PAPER CO., INC.	205010	A	CLEANERS/INV#1674084, 1674087	266.52
	GULF COAST PAPER CO., INC.	205103	A	CLEANING SUPPLIES/INV#1677568	115.06
	MATERA PAPER COMPANY	205105	A	CLEANING SUPPLIES/INV#H441308	168.00
	MATERA PAPER COMPANY	205106	A	TISSUE & TOWELS/INV#H441308	292.72
	MCCOY'S BUILDING SUPPLY	205022	A	(2) 48" TROFFERS/INV#1272808	109.98
	MCCOY'S BUILDING SUPPLY	205158	A	(3) 48" LIGHT FIXTURES/INV#1273231	179.67
	ROSENBAUM ELECTRIC	205160	A	REPLACE GFI'S/INV#522CCCOUR	1,129.31
	TOEPPERWEIN AIR-CONDITIONING	205172	A	REPAIRS TO A/C/INV#12984	251.00
	TRACTOR SUPPLY CREDIT PLAN	205191	A	2.5 GAL FARMWORKS GLYPHOSATE	39.99
	WALMART COMMUNITY/RFCSLLC	205192	A	CLEANING SUPPLIES/TR#03507	136.57
	DEPARTMENT TOTAL				7,501.96
0515-PARKS & RECREATION DEPT					
ULINE		205167	A	(6) 55 GAL TRASH CANS/INV#108619576	445.61
DEPARTMENT TOTAL					445.61
0525-SEPTIC SYSTEM/FLOODPLAIN					
AT&T LONG DISTANCE		204985	A	FEB LONG DISTANCE SVC/INV#858540623	3.25
DEPARTMENT TOTAL					3.25
0540-EMS DIRECTOR/AMBULANCE					
ALYSSA MARSALIA		205115	A	EDUCATION BY THE SEA EXPS	30.00
AT&T LONG DISTANCE		204973	A	FEB LONG DISTANCE SVC/INV#858540623	11.12
AT&T LONG DISTANCE		204982	A	FEB LONG DISTANCE SVC/INV#858540623	0.19
AT&T MOBILITY		205182	A	CELLULAR SVC/ACCT#826392707	181.11
BOUND TREE MEDICAL, LLC		205060	A	MEDICAL SUPPLIES/INV#83208016	129.49
BRITNIE MATHEWS		205116	A	EDUCATION BY THE SEA EXPS	15.00
BRITNIE MATHEWS		205117	A	REIMB FOR FUEL	20.50
CHASE CARD SERVICES		205123	A	HOTEL ROOM FOR EMS CONF BY THE SEA	230.22
CHASE CARD SERVICES		205126	A	FAXAGE FOR EKG TRANSMISSIONS	5.79
COLUMBUS COMMUNITY HOSPITAL		205061	A	SYRINGES FOR AMBULANCE/ACCT#9000157	29.10
DISH		205005	A	CABLE SVC @ WEIMAR EMS	65.57
EMS MANAGEMENT & CONSULTANTS, INC.		205064	A	APRIL BILLING SVCS/INV#035923	1,823.55
FRAZER, LTD		205066	A	PARTS/INV#70685,70668	68.12
FRAZER, LTD		205188	A	TRUCK PARTS/INV#70767	38.40
HENRY SCHEIN INC.		205068	A	MEDICAL SUPPL/INV#65100032,64871196	760.71
HENRY SCHEIN INC.		205069	A	MEDICAL SUPPLIES/INV#64871805	155.04
INTELLICHOICE, INC.		205183	A	E-FORCE DISPATCH/INV#1229612	798.00
MEDPRO WASTE DISPOSAL, LLC		205071	A	LATE FEE/INV#184188	25.00
O'REILLY AUTO PARTS		205073	A	BATTERIES/CUST#1269382	252.84
O'REILLY AUTO PARTS		205184	A	PARTS/CUST#1269382	22.97
ON SITE DECALS, LLC		205072	A	GRAPHICS FOR TRUCK/INV#7009	115.00
PRAXAIR DISTRIBUTION, INC.		205185	A	OXYGEN/INV#89421642	792.12
QUADMED, INC.		205076	A	MEDICAL SUPPLIES/INV#150098,149960	100.30
QUADMED, INC.		205077	A	MEDICAL SUPPLIES/INV#150076,150304	999.71
QUADMED, INC.		205078	A	MEDICAL SUPPLIES/INV#150305,150519	92.32
QUADMED, INC.		205186	A	MEDICAL SUPPLIES/INV#150633	185.83
STAVINOHIA TIRE PROS LLC		205082	A	TIRE ROTATION/INV#59649	25.00
SYNCB/AMAZON		205032	A	(5) WINDOWS 10 10" TABLETS FOR EMS	898.95
SYNCB/AMAZON		205033	A	FOLDING LEATHER FOLIOS & CHARGERS	401.84
SYNCB/AMAZON		205034	A	DYMO LABELS FOR EMS	25.00

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 MAY 28, 2019**

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019

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DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	SYNCB/AMAZON	205035	A	MEDI-FIRST COLD SPRAY FOR EMS	336.00
	TIME WARNER CABLE ENTERPRISES LLC	205038	A	SVCS FACILITY INTERNET	120.62
	TIME WARNER CABLE ENTERPRISES LLC	205041	A	EL EMS INTERNET & CABLE	276.48
	UNITED RADIO INC	205187	A	RADIO REPAIR/INV#620056409	483.00
	WALMART COMMUNITY/RFCSELLC	205084	A	WIFI RANGE EXT & SUPPLIES/TR#09368	142.08
	WALMART COMMUNITY/RFCSELLC	205085	A	BATTERIES, TIDE, PAPER TWLS/TR#3725	96.36
	WALMART COMMUNITY/RFCSELLC	205086	A	WIFI RANGE EXTENDER/TR#01561	64.00
	XEROX FINANCIAL SERVICES	205138	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				9,979.83
0555-911 RURAL ADDRESSING					
	AT&T LONG DISTANCE	204979	A	FEB LONG DISTANCE SVC/INV#858540623	7.10
	PRESTIGE OFFICE PRODUCTS, LLC	205171	A	TONER CARTRIDGES/INV#113633	359.98
	DEPARTMENT TOTAL				367.08
0560-COUNTY SHERIFF					
	AT&T LONG DISTANCE	204969	A	FEB LONG DISTANCE SVC/INV#858540623	104.17
	AT&T LONG DISTANCE	204971	A	FEB LONG DISTANCE SVC/INV#858540623	4.91
	CDW GOVERNMENT	204988	A	HP LJ PRO M402DNE PRINTER/#SDS4795	233.06
	O'REILLY AUTO PARTS	205112	A	HEADLIGHT/CUST#1269383	28.80
	PRESTIGE OFFICE PRODUCTS, LLC	205107	A	OFFICE SUPPLIES/INV#113579	304.30
	SCHNEIDER TIRE & LUBE LLC	205108	A	OIL CHG/INV#26497	46.98
	SCHNEIDER TIRE & LUBE LLC	205109	A	MOUNT & BAL TIRES/INV#26494	80.00
	TIME WARNER CABLE ENTERPRISES LLC	205083	A	FIBER INTERNET @ SHERIFF'S DEPT	1,114.82
	TOMMIE VAUGHN AUTO COUNTRY, INC.	205111	A	OIL CHG & INSPECTION/INV#135071	89.46
	DEPARTMENT TOTAL				2,006.50
0565-OPERATION OF JAIL					
	A L & M BUILDING SUPPLY	204962	A	KEYS/CUST#5134	3.80
	A L & M BUILDING SUPPLY	204963	A	YARD MAINT SUPPLIES/#5134	223.38
	CONCORD MEDICAL GROUP, PLLC	205063	A	ER DR CHGS/81072383/4-25-19/INMATE	79.62
	DOUBLE "C" PEST CONTROL	205110	A	PEST CONTROL @ JAIL/INV#3301	60.00
	H.E. BUTT GROCERY COMPANY	205011	A	BREAD & SPECIAL DIET FOOD/055346	113.81
	H.E. BUTT GROCERY COMPANY	205012	A	BREAD & TURKEY DELI MEAT/INV#049127	44.64
	H.E. BUTT GROCERY COMPANY	205127	A	BREAD & BUNS/INV#062394	130.95
	HI-TECH SERVICE	205169	A	STEAM CLEAN VENT-A-HOOD/INV#00937	990.00
	LABATT FOOD SERVICE	205019	A	WEEKLY FOOD ORDER/INV#05166156	588.15
	LABATT FOOD SERVICE	205020	A	WEEKLY FOOD ORDER/INV#05134239	1,047.80
	LABATT FOOD SERVICE	205021	A	WEEKLY FOOD ORDER/INV#05096441	1,052.65
	LABATT FOOD SERVICE	205119	A	WEEKLY FOOD ORDER/INV#05202667	1,269.17
	LABATT FOOD SERVICE	205189	A	WEEKLY FOOD ORDER/INV#05230919	1,698.03
	SANDY B. BAHM, MD	205065	A	INMATE DR CHGS/467530A/4-24-19	38.11
	SUNBELT LABORATORIES	205031	A	LAUNDRY SUPPLIES/INV#131638	676.39
	WALMART COMMUNITY/RFCSELLC	205055	A	CLEANING SUPPLIES/TR#01870, 04380	103.29
	WALMART COMMUNITY/RFCSELLC	205056	A	CLEANING SUPPLIES/TR#00462	28.77
	XEROX FINANCIAL SERVICES	205140	A	XEROX COPIER LEASE PMT/INV#1620953	162.50
	DEPARTMENT TOTAL				8,311.06
0580-VETERAN SERVICE OFFICER					
	AT&T LONG DISTANCE	204976	A	FEB LONG DISTANCE SVC/INV#858540623	4.08
	DEPARTMENT TOTAL				4.08
0585-INFORMATION TECHNOLOGY					
	SYNCB/AMAZON	205036	A	SUPPLIES FOR IT	356.21
	TIME WARNER CABLE ENTERPRISES LLC	205053	A	TRUNK PHONE SERVICE	21.17
	DEPARTMENT TOTAL				377.38
0640-CONTRACT SERVICES					

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

MAY 28, 2019

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND CYCLE: ALL PAGE 5
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DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
BEN DAVIS FUNERAL HOME	205148	A	TRANSPORT FOR AUTOPSY ON 3-9-19	440.00
DEPARTMENT TOTAL				440.00
0645-INDIGENT HEALTH CARE				
COLUMBUS COMMUNITY HOSPITAL	205062	A	LAB SVCS/20305776/4-15-19/IHC	119.56
COLUMBUS LOCAL PHARMACY	204999	A	APRIL IHC MEDICINE	307.37
COLUMBUS LOCAL PHARMACY	205000	A	APRIL IHC MEDICINE	44.30
COLUMBUS LOCAL PHARMACY	205001	A	APRIL IHC MEDICINE	21.00
COLUMBUS LOCAL PHARMACY	205002	A	APRIL IHC MEDICINE	23.79
COLUMBUS LOCAL PHARMACY	205003	A	APRIL IHC MEDICINE	7.00
ST MARKS MEDICAL CENTER	205029	A	HOSP CHGS/211334201/5-8-19/IHC	60.90
ST MARKS MEDICAL CENTER	205080	A	PHYSICIAN SVCS/45039V7997/1-10/IHC	54.41
TIME WARNER CABLE ENTERPRISES LLC	205052	A	TRUNK PHONE SERVICE	21.17
YOUENS AND DUCHICELA CLINIC	205059	A	PHYSICIAN SVCS/3527/4-29-19/IHC	46.73
DEPARTMENT TOTAL				706.23
0665-AGRI EXTENSION SERVICE				
AT&T LONG DISTANCE	204975	A	FEB LONG DISTANCE SVC/INV#858540623	0.14
AT&T LONG DISTANCE	204984	A	FEB LONG DISTANCE SVC/INV#858540623	8.62
JA'SHAE HORN	205118	A	FOOD PROTECTION CERT PROG EXPS	227.25
JA'SHAE HORN	205142	A	SPRING FACULTY PROGRAM EXPS	25.00
TEXAS AGRILIFE EXTENSION SERVICE	205143	A	TEXAS COMMUNITY FUTURES FORUM EXPS	170.26
TIME WARNER CABLE ENTERPRISES LLC	205039	A	EXT SVC INTERNET	120.62
XEROX FINANCIAL SERVICES	205134	A	XEROX COPIER LEASE PMT/INV#1620953	492.25
DEPARTMENT TOTAL				1,044.14
0695-MISCELLANEOUS				
BOE REEVES	204987	A	POSTAGE FOR CERTIFIED MAIL	14.15
CHARLES L. ROGERS	205149	A	HOTEL RM FOR EVACUEE FROM FLOODING	65.00
CHASE CARD SERVICES	205125	A	HOTEL ROOMS FOR CRTWOOD APT EVACUEE	1,050.00
JAY JOHANNES	205113	A	MILEAGE TO SKULL CREEK TI HEARING	190.70
JOSEPH GLUECK	205014	A	COYOTE BOUNTY	10.00
MARK UNRUH	205129	A	FLIGHT PICS FOR CONTAMINATED SITES	400.00
NEOPOST USA INC	205122	A	MAIL MACHINE LEASE PMT/#N7734421	223.86
OGINFO.COM, LLC	205025	A	DAILY OIL & GAS REPORT/INV#19856	31.99
TIME WARNER CABLE ENTERPRISES LLC	205040	A	CRTHSE FIBER INTERNET	653.41
TIME WARNER CABLE ENTERPRISES LLC	205054	A	TRUNK PHONE SERVICE	63.55
U.S POSTAL SERVICE (NEOPOST POSTAGE	205095	A	POSTAGE FOR MACHINE/ACCT#39508621	3,000.00
WALMART COMMUNITY/RFCSELLC	205193	A	SAFETY MEETINGS SUPPLIES/TR#02287	19.24
DEPARTMENT TOTAL				5,721.90
FUND TOTAL				65,629.92

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0014 AIRPORT FUND CYCLE: ALL PAGE 6
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DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0520-AIRPORT FUND EXPENDITURES				
A & A OIL CO., INC.	205037	A	26 GALS DIESEL/INV#062175	60.58
RISE BROADBAND	205079	A	INTERNET @ AIRPORT	68.78
DEPARTMENT TOTAL				129.36
FUND TOTAL				129.36

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0021 R&B PCT #1
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019

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PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0621-R&B #1 TOTAL DISBURSEMNTS					
	AT&T LONG DISTANCE	204983	A	FEB LONG DISTANCE SVC/INV#858540623	5.34
	CINTAS CORPORATION	205093	A	UNIFORMS/INV#4020304926,4020751242	126.46
	CINTAS CORPORATION	205094	A	UNIFORMS/INV#4021162428,4021610969	145.66
	CINTAS CORPORATION	205096	A	UNIFORMS/INV#4022008973	65.17
	JOHN DEERE FINANCIAL	205090	A	PARTS/ACCT#01042-62002	109.19
	TEXAS DISPOSAL SYSTEMS, INC.	205091	A	TRASH SERVICE/INV#4893474	143.19
	WALLER COUNTY ASPHALT, INC	205092	A	50.31 TONS COLD MIX/INV#16695,16716	5,282.55
	DEPARTMENT TOTAL				5,877.56
FUND TOTAL					5,877.56

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0022 R&B PCT #2
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019

CYCLE: ALL PAGE 8
PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0622-PCT #2 TOTAL DISBURSEMNTS					
	A-LINE AUTO PARTS	204961	A	CALIPER & BRAKE PAD/CUST#45775	71.66
	BERNARDO TRUCKING COMPANY	204986	A	26.79 TONS BASE LIMESTONE/INV#12082	535.80
	BERNARDO TRUCKING COMPANY	205173	A	54.05 ROAD MATERIAL/INV#12104	1,081.00
	CINTAS CORPORATION	204997	A	UNIFORMS/NV#4021475701, 4021904109	298.27
	COLORADO CO TAX ASSESSOR/COLLECTOR	205089	A	VEHICLE REG RENEWAL/LP#1318081	7.50
	COLORADO COUNTY OIL CO., INC.	204998	A	1600 GALS DIESEL, 400 GALS GAS/385876	4,757.20
	DELGADO'S WRECKER SVC.	205004	A	TOW VOLVO MOTORGRADER/INV#11329	200.00
	DON'S REPAIR SHOP	205006	A	TURN ROTOR/INV#6091	30.00
	DON'S REPAIR SHOP	205097	A	INSPECTION/INV#6143	7.00
	DON'S REPAIR SHOP	205144	A	CYLINDER CONTROL/INV#6147	90.00
	EDWARD J. SEIFERT OIL CO.	205007	A	5 GALS ETHONAL FREE GAS/INV#49012	19.80
	KLESEL'S AUTO TRUCK & TRACTOR, INC.	205015	A	HEADLIGHT SWITCH/INV#100366	58.97
	KLESEL'S AUTO TRUCK & TRACTOR, INC.	205016	A	10 GAL VALVOLINE SYN ATF/INV#100366	379.48
	KLESEL'S AUTO TRUCK & TRACTOR, INC.	205017	A	MIRROR/INV#100385	19.41
	KLESEL'S AUTO TRUCK & TRACTOR, INC.	205018	A	5 GALS VALVOLINE SYN ATF/INV#100385	189.74
	M-G FARM SERVICE CENTER	205023	A	MOTORGRADER PARTS/CUST#3310	13.58
	M-G FARM SERVICE CENTER	205128	A	PARTS/INV#825449	17.98
	MBC MANAGEMENT	205145	A	ENGINEERING SVCS/BRIDGE CR205 BRID	2,500.00
	MUSTANG CAT	205024	A	PARTS/INV#PART4956870, PART4954680	358.51
	PRESTIGE OFFICE PRODUCTS, LLC	205098	A	INK CARTRIDGES/INV#113698	62.97
	PRIHODA GRAVEL CO.	205177	A	1488 YDS PITRUN RD GRAVEL/INV#11662	13,912.80
	ROMCO EQUIPMENT CO.	205027	A	FILTERS/INV#110141580	171.67
	SHOPPA'S FARM SUPPLY	205132	A	PARTS/INV#978916	60.76
	TRAFKO INDUSTRIES INC.	205146	A	SIGNS/INV#46882, 46881	119.00
	VOLVO GROUP NORTH AMERICA, LLC	205099	A	ACCUMULATOR/INV#430-426697	258.52
	WALLER COUNTY ASPHALT, INC	205133	A	25.43 TONS COLD-MIX/INV#16719	2,657.44
	WICK'S WESTERN AUTO	205057	A	PARTS/CUST#5900	45.74
	WICK'S WESTERN AUTO	205058	A	BRAKE HOSE/CUST#5900	20.99
	DEPARTMENT TOTAL				27,945.79
FUND TOTAL					27,945.79

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0023 R&B PCT #3 CYCLE: ALL PAGE 9
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019 PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0623-R&B #3 TOTAL DISBURSEMNTS					
	AT&T LONG DISTANCE	204967	A	FEB LONG DISTANCE SVC/INV#858540623	0.84
	AT&T LONG DISTANCE	204981	A	FEB LONG DISTANCE SVC/INV#858540623	3.32
	BARTEN CO. LLC	205165	A	60 YDS POST OAK GRAVEL/INV#10185	690.00
	BERNARDO TRUCKING COMPANY	205194	A	54.04 TONS PREMIX & FLEXBASE/#12077	2,513.72
	BERNARDO TRUCKING COMPANY	205195	A	26.85 TONS PREMIX/INV#12102	2,027.18
	BLUETARP CREDIT SERVICES	205130	A	MEMBERSHIP FEE/ACCT#327752	39.99
	CINTAS CORPORATION	205166	A	UNIFORMS/INV#4021904275,4022402384	320.63
	COLORADO COUNTY OIL CO., INC.	205163	A	DRUM OF OIL/INV#386308	743.82
	TRAFCO INDUSTRIES INC.	205164	A	(18) SIGNS/INV#46834	568.00
	DEPARTMENT TOTAL				6,907.50
	FUND TOTAL				6,907.50

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0024 R&B PCT #4 CYCLE: ALL PAGE 10
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DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0624-PCT #4 TOTAL DISBURSEMNTS					
	AT&T LONG DISTANCE	204974	A	FEB LONG DISTANCE SVC/INV#858540623	1.96
	CINTAS CORPORATION #082	205174	A	UNIFORMS/INV#4021121335,4021552927	244.50
	CINTAS CORPORATION #082	205175	A	UNIFORMS/INV#4022026597,4022451709	168.26
	COLORADO CO TAX ASSESSOR/COLLECTOR	205178	A	VEHICLE REG RENEWAL/LP#1229141	7.50
	COLORADO CO TAX ASSESSOR/COLLECTOR	205179	A	VEHICLE REG RENEWAL/LP#1318084	7.50
	COLORADO CO TAX ASSESSOR/COLLECTOR	205180	A	VEHICLE REG RENEWAL/LP#1229177	7.50
	DARRÉLL GERTSON	205176	A	MILEAGE (5-8 THRU 5-22)	563.18
	WALLER COUNTY ASPHALT, INC	205181	A	30.14 TONS COLDMIX/INV#16685	2,712.60
	DEPARTMENT TOTAL				3,713.00
	FUND TOTAL				3,713.00

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0080 HOT CHECK FUND CYCLE: ALL PAGE 11
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019 PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0475-COUNTY ATTY-HOT CHK FUND					
	STANDARD COFFEE SERVICE CO.	205030	A	ENERGY SURCHG/INV#11706945 051019	5.54
	DEPARTMENT TOTAL				5.54
	FUND TOTAL				5.54

05/28/2019--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 9999 GRAND TOTAL PAGE CYCLE: ALL PAGE 12
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 28, 2019 PREPARER:0004

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
	GRAND TOTAL				110,208.67

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

1



BILLY HEFNER
Justice of the Peace
Precinct No. 1
Colorado County, Texas

P. O. Box 783
2215 Walnut (County Jail)
Columbus, Texas 78934
979-732-2734

November 6, 2018

Raymie Kana, County Auditor
Colorado County Courthouse
318 Spring Street, Suite 104
Columbus, TX 78934

RE: CR-18-0629 – State of Texas vs. Retavious Mathis

Dear Mrs. Kana:

Listed are the persons who were present, but did not serve as a jurors, on this date, Tuesday, May 14, 2019. The following persons are entitled to \$12.00 each:

- | | |
|-------------------------|-----------------------------------|
| 1. Mark Charles Candela | P.O. Box 877, Weimar, TX 78962 |
| 2. Jane Elizabeth Wied | P.O. Box 421, Garwood, TX 77442 |
| 3. Wanda Denise Sutton | P.O. Box 5087, Alleyton, TX 78935 |

Thank you,

A handwritten signature in cursive script that reads "Billy Hefner".

Billy Hefner
Justice of the Peace
Precinct No. 1

BH:tt

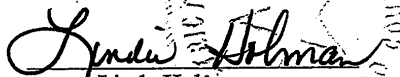
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

I Linda Holman, District Clerk of Colorado County, Texas do hereby certify that the following appeared for GRAND JURY on May 23, 2019, and are entitled to \$40.00 compensation for service.

- | | | |
|-----------------------|----------------------|----------------------|
| 1. Shirley Mitchell | 727 S. McCarty Ave. | Eagle Lake, TX 77434 |
| 2. Travis Wegenhoft | 226 Bank St. | Columbus, TX 78934 |
| 3. Estella Rodriguez | 1200 Campo Rosa St. | Eagle Lake, TX 77434 |
| 4. Beverly Wunderlich | P.O. Box 932 | Weimar, TX 78962 |
| 5. Donald Dobecka | 1000 Grace Place Ln. | Weimar, TX 78962 |
| 6. Leon Bratcher | 117 Irwin Drive | Columbus, TX 78934 |
| 7. Geri Vandermark | P.O. Box 621 | Altair, TX 77412 |
| 8. Chris McCreary | P. Box Box 571 | Eagle Lake, TX 77434 |
| 9. Debra Gregory | 100 Crestview St. | Columbus, TX 789354 |
| 10. Annie Gold | P.O. Box 26 | Nada, TX 77460 |

Signed this the 23Rd day of May, 2019, in the office of the District Clerk, Colorado County, Texas.


Linda Holman
By Deputy _____

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

COLORADO COUNTY, TEXAS		SALARIES		FICA	INSURANCE	TCDRS	TOTAL	ACCOUNTS PAYABLE CHECKS	
MAY 16TH THRU 31ST									
PAID ON MAY 30, 2019									
GENERAL FUND	257,418.98	18,939.98	57,212.82	30,708.22			384,280.00		
(DEDUCTIONS)	()	(18,939.98)	(8,387.29)	(17,840.35)				7214 TAC HEBP 178,579.77	
AIRPORT								7215 AMERICAN GENERAL 37.29	
(DEDUCTIONS)	()	()	()	()				7216 AIREVAC 24.00	
R&B PCT #1	11,567.75	860.94	3,080.85	1,388.13			16,897.67	7217 MASA 865.00	
(DEDUCTIONS)	()	(860.94)	(186.10)	(816.04)				7218 LINA 47.25	
								7219 PIC 26.40	
R&B PCT #2	13,927.00	996.61	3,958.76	1,671.24			20,553.61		
(DEDUCTIONS)	()	(996.61)	(859.14)	(974.89)					
R&B PCT #3	13,082.75	917.00	2,642.95	1,455.69			18,098.39		
(DEDUCTIONS)	()	(917.00)	(1,003.81)	(915.79)				TEXAS CSDU 2,500.87	
								TEXAS LIFE 654.62	
R&B PCT #4	10,335.50	753.74	3,075.87	1,240.26			15,405.37	TRANSAMERICA 352.09	
(DEDUCTIONS)	()	(753.74)	(399.58)	(723.49)				NACO 600.00	
								AFLAC 5,826.35	
CO ATTY FORFEITURE	167.50	12.76	0.00	20.12			200.38	TCDRS 119,916.13	
(DEDUCTIONS)	()	(12.76)	(0.00)	(11.73)				FEDL RESERVE BANK 70,228.48	
SECURITY FUND	3,816.25	282.47	0.00	457.95			4,556.67	DENTAL SELECT 218.90	
(DEDUCTIONS)	()	(282.47)	(0.00)	(267.14)				VOYA 1,092.50	
								GYM MEMBERSHIP 909.44	
HOT CHECK FUND	0.00	0.00	0.00	0.00			0.00		
(DEDUCTIONS)	()	(0.00)	(0.00)	(0.00)				Social Security 37,016.36	
								Medicare Tax 8,657.06	
CO. ATTY. SUPPLEMENTA	963.50	73.21	0.00	115.60			1,152.31	FED WHI 24,555.06	
(DEDUCTIONS)	()	(73.21)	(0.00)	(67.45)				70,228.48	
TOTALS	311,279.23	22,836.71	69,971.25	37,057.21			441,144.40		
		(22,836.71)	(10,775.92)	(21,616.88)				70,854.15	
		(45,673.42)	(80,747.17)	(58,674.09)				69,971.25	
								140,825.40 EMPLOYER 75,736.30	
								10,775.92 EMPLOYEE 44,179.83	
								162,377.24 TCDRS 119,916.13	
								CAD 13,450.07	
								GWD 2,597.82	
								RETIREE 154.64	
								COBRA -	
								TAC INS 178,579.77	

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

**ORDER TO AMEND THE 2019 BUDGET
AS OF MAY 28, 2019**

Due to unusual and unforeseen circumstances, the Commissioners' Court declares an emergency and grave public necessity to amend the 2019 Budget by transferring from one line item to another line item the following except for those revenues designated by a * (this is certification and expenditure of unanticipated revenue not included in the 2019 Budget as per S.B. 732):

- 22-100-601 Fed'l Funds – FEMA Disaster Asst
- 24-100-601 Fed'l Funds – FEMA Disaster Asst

05/28/2019 TIME:07:48 AM		LISTING OF BUDGET ADJUSTMENTS					PAGE 1 PREPARER:0004
TRANSACTION NUMBER	TYPE OF ADJUSTMENT	EFFECTIVE DATE	ENTRY DATE	EMPL NUMBER	ACCOUNT NUMBER AND TITLE	ADJUSTMENT AMOUNT	
0000020013	CURRENT	05/28/2019	05/28/2019	004	12-401-403 OUTSIDE LEGAL SERVICES	50,000.00	
0000020014	CURRENT	05/28/2019	05/28/2019	004	12-695-574 CONTINGENCIES	50,000.00-	
0000020015	CURRENT	05/28/2019	05/28/2019	004	22-100-601 FED'L FUNDS-FEMA DISASTER ASST	140,000.00-	
0000020016	CURRENT	05/28/2019	05/28/2019	004	22-622-350 R&B MATERIALS	140,000.00	
0000020323	CURRENT	05/28/2019	05/28/2019	004	24-100-601 FED'L FUNDS-FEMA DISASTER ASST	285,000.00-	
TOTAL BUDGET ADJUSTMENTS					5	565,000.00 285,000.00	

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

**COLORADO
COUNTY**

**INDIGENT
HEALTH CARE**

***MAY
2019***

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**



Form 105

**COUNTY INDIGENT HEALTH CARE PROGRAM
MONTHLY FINANCIAL REPORT**

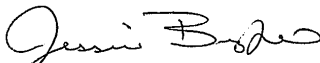
County Name Colorado Co. Indigent Report for (Month/Year) 05/2019
or
Amendment of the Report for (Month/Year)

I. REIMBURSABLE EXPENDITURES during This Report Month

Physician Services	1.	\$428.17	
Prescription Drugs	2.	\$836.84	
Hospital, Inpatient Services	3.	\$0.00	
Hospital, Outpatient Services	4.	\$1,974.88	
Laboratory/X-Ray Services	5.	\$0.00	
Skilled Nursing Facility Services	6.	\$0.00	
Family Planning Services	7.	\$0.00	
Rural Health Clinic Services	8.	\$319.32	
State Hospital Contracts	9.	\$0.00	
Optional Health Care Services	10.	\$0.00	
Amount of Intergovernmental Transfer	11.		
Total Expenditures (Add #1 through #11.)			12. \$3,559.21
Reimbursements Received (Do not include State Assistance.)	13. (\$491.60)	
6% Eligibility System Review Findings (\$ in error)	14. ()	
Total to be Deducted (Add #13 + #14.)			15. (\$491.60)
Applied to State Assistance Eligibility/Reimbursement (#12 minus #15)			16. \$3,067.61

II. EXPENDITURE TRACKING for State Assistance Funds Eligibility/Reimbursement

TOTAL EXPENDITURES for Current State Fiscal Year (9/1 - 8/31) \$	<u>73,892.59</u>
GRTL \$ <u>6,015,264.77</u>	
4% of GRTL \$	<u>240,610.59</u>
6% of GRTL \$	<u>360,915.89</u>
8% of GRTL \$	<u>481,221.18</u>


Signature of Person Submitting Form 105

05/23/2019
Date

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

MAY 28, 2019

Colorado County Indigent Health Care
Courthouse Annex
318 Spring Street, #111
Columbus, Texas 78934

JUNE, 2019

ACTIVE CASES:

Edwardo Torres
Donna Blair
Manuel Hernandez
Linda Saucedo
Brenda Ellison
Raymond Hernandez

Joe L. Toliver Jr.
Pamela Lieu
Albert Rios
Brandon Barton
Leigh Ann Bingham

DENIED DUE TO CHANGE :

DENIED APPLICATIONS:

APPROVED APPLICATIONS:

APPLICATIONS PENDING [DISABILITY/SSI]:

(Approved SSI w/Medicaid)

(Income)

(Moved)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
MAY 28, 2019**

_19. Announcements (without discussion and no action) by elected officials/department heads.

Mary Jane Poenitzsch, Tax Assessor/Collector with all the things that have been happening in such a short amount of time, and if Gods plan is my plan, I will not be seeking re-election in 2020! My notary expires in October, I will be (65) in November and my term ends in December.

Michael Furrh, EMS Director expressed his appreciation to everyone that came to their open house. An estimated (150) visitors this year. PHI came out and cooked. Fort Bend County EMS came out with their AMBUS.

Commissioner Wessels stated we are mowing ditches and building roads.

Commissioner Gertson reminded everyone still needing volunteers for the Hazardous Waste Event Saturday, from 8:30 AM – 12:30PM, we will have a safety meeting before it starts.

_20. Commissioners Court Members sign all documents and papers acted upon or approved.

Judge Prause announced it is now time to sign all papers and documents.

_21. Adjourn.

Motion by Judge Prause to adjourn; seconded by Commissioner Hahn.

An audio recording of this meeting of May 28, 2019 is available in the County Clerk's Office.

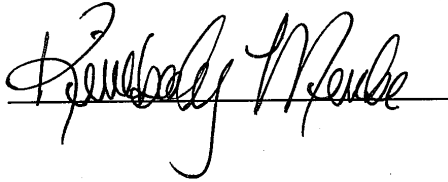
**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

MAY 28, 2019

Minutes were taken and prepared by Kimberly Menke, County Clerk on the 28th day of May, 2019 with Judge Ty Prause presiding.

I, KIMBERLY MENKE, COUNTY CLERK AND EX-OFFICIO OF THE COMMISSIONERS COURT IN AND FOR COLORADO COUNTY, TEXAS do hereby certify that the foregoing is a true and correct copy of the minutes of the Commissioner Court in session on the 28th day of May, 2019.

Given under my hand and official seal of office this date May 28, 2019.

Handwritten signature of Kimberly Menke in cursive script, written over a horizontal line.

