

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: May 23, 2022 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas

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

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

On this the 23rd day May 2022, 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 Keith Neuendorff | Commissioner Precinct #3 |
| Honorable Darrell Gertson | Commissioner Precinct #4 |
| Honorable Kimberly Menke | County Clerk |
| By: Michelle Kollmann | Deputy 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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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 23, 2022

**COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING**

FILED FOR RECORD
COLORADO COUNTY, TX

2022 MAY 19 PM 4:49

KIMBERLY WELKE
COUNTY CLERK

MK

DATE OF MEETING: May 23, 2022 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas

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

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

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

1. Agenda as posted.
2. Public comments.
3. Approve Annual Comprehensive Financial Report and outside audit for fiscal year ended December 31, 2021. (Kana)
4. Approve Single Audit Reports and Schedules for fiscal year ended December 31, 2021. (Kana)
5. Resolution honoring county employee Nancy Davenport on her retirement.
6. Proclamation recognizing June 2022 as Elder Abuse Awareness Month in Colorado County.
7. Proclamation recognizing June 5-11, 2022 as National Garden Week in Colorado County.
8. Application submitted by Kebo Oil & Gas, Inc. for installation of 2" gas gathering pipeline within the right-of-way of County Road 211, Precinct No. 2. (Kubesch)
9. Application for Limited Land Division submitted by Dieter Schuhknecht to divide a 109.990 acre tract located in the James Cummins League, Abstract No. 14, Precinct No. 3. (Neuendorff)
10. Authority to advertise for bids to construct bridge on County Road 121 at draw, Precinct No. 1. (Wessels)
11. Authority to advertise for bids to construct bridge on County Road 103 at Skull Creek Tributary, Precinct No. 4. (Gertson)
12. Discuss and consider Resolution authorizing the submission of application for FEMA Mitigation Funds for DR-4485 through the Texas Division of Emergency Management; appointing an authorized official; and committing matching funds. (Rogers)
13. Authorize County Judge to apply to Texas Comptroller of Public Accounts for Unclaimed Property Capital Credits. (Kana)

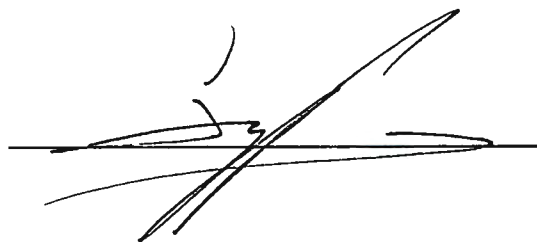
**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING**

May 23, 2022

- _14. Appoint Salary Committee. (Kana)
- _15. Discuss and consider extending the current temporary Order Restricting Outdoor Burning pursuant to Texas Local Government Code Section 352.081(c)(1) or (c)(2) for up to 90 days. (Prause)
- _16. Consent Items:
 - a. Recognition of completion of cyber security awareness training as per HB 3834.
 - b. Destini Perrino agrees to serve on Grievance Committee.
 - c. Bond Continuation Certificate posted by Jamex, Inc. for Superheavy or Oversize Permit Bond No. B000889 (5/4/2022-5/4/2023).
 - d. Certificate of Liability Insurance posted by:
 - 1. Hilcorp Energy Company (5/1/2022-5/1/2023).
 - 2. GrantWorks, Inc. (5/22/2022-5/22/2023).
 - 3. Kebo Oil & Gas, Inc. (6/12/2021-6/12/2022).
- _17. Examine and approve all accounts payable and budget amendments.
- _18. Announcements (without discussion and no action) by elected officials/department heads. (Types of Announcements: Events, Road Conditions, Weather Occurrences, Important Dates, Vacancies in Offices or Positions, Accomplishments of Individuals, and Notices)
- _19. Commissioners Court Members sign all documents and papers acted upon or approved.
- _20. Adjourn.

CERTIFICATION

NAME: Ty Prause
TITLE: Colorado County Judge
SIGNATURE OF CERTIFYING OFFICIAL:
DATE: May 19, 2022
TELEPHONE NUMBER: (979) 732-2604
FAX NUMBER: (979) 732-9389



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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

__2. Public comments.

**Judge Prause stated (1) Public Comment Rules Forms was completed by
Mike Curtis, for Agenda Item #8. Mike Curtis spoke in favor of Agenda Item #8.
(See Attachment)**

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

✓
#8

Colorado County Commissioners' Court

Public Comment Rules

1. Citizens wishing to speak must sign in on the bottom of this sheet.
2. Public comment will be limited to five (5) minutes per person and thirty (30) minutes per agenda item.
3. Citizens will be allowed to address only items that are on the agenda and as indicated on the bottom of this sheet. A separate sheet must be filled out for each agenda item to be discussed.
4. All comments must be addressed to the Commissioners' Court.
5. The Court may make a request for information from the floor on an "as needed" basis, as determined by the Judge or a Commissioner.
6. The Judge (or Judge pro tem) has full and final authority to amend or terminate any of the above.

Please remember that this is an "Open Public Meeting" and not a "Public Hearing". Very specific rules apply to each.

Public Participation Form

Name (please print) MIKE CURTIS

Which agenda item do you wish to address? PL 8

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

Mike Curtis
Signature

Note: This form must be presented to the County Clerk (or assistant) prior to the time that the agenda item you wish to address is discussed before the Court.

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

May 23, 2022

- ___3. Approve Annual Comprehensive Financial Report and outside audit for fiscal year ended December 31, 2021. (Kana)

Lewis Crain with Rutledge, Crain and Company presented financial report to court.

Motion by Commissioner Gertson to approve Annual Comprehensive Financial Report and outside audit for fiscal year ended December 31, 2021; seconded by

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

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

Prepared by
Raymie Kana
County Auditor

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

TABLE OF CONTENTS

| | <u>Page</u> | <u>Exhibit/Table</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| INTRODUCTORY SECTION | | |
| Letter of Transmittal..... | 1 | |
| GFOA Certificate of Achievement..... | 4 | |
| Organizational Chart..... | 5 | |
| List of Principal Officials..... | 6 | |
| FINANCIAL SECTION | | |
| Independent Auditors' Report..... | 11 | |
| Management's Discussion and Analysis (Required Supplementary Information)..... | 15 | |
| <u>Basic Financial Statements</u> | | |
| Government-wide Financial Statements: | | |
| Statement of Net Position..... | 27 | Exhibit A-1 |
| Statement of Activities..... | 28 | Exhibit A-2 |
| Fund Financial Statements: | | |
| Balance Sheet - Governmental Funds..... | 30 | Exhibit A-3 |
| Reconciliation of the Governmental Funds | | |
| Balance Sheet to the Statement of Net Position..... | 31 | Exhibit A-4 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds..... | 32 | Exhibit A-5 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities..... | | |
| Statement of Fiduciary Net Position - Fiduciary Funds..... | 34 | Exhibit A-7 |
| Statement of Changes in Fiduciary Net Position - Fiduciary Funds..... | 35 | Exhibit A-8 |
| Notes to the Financial Statements | 37 | |
| <u>Required Supplementary Information</u> | | |
| Budgetary Comparison Schedules: | | |
| General Fund..... | 61 | Exhibit B-1 |
| Schedule of Changes in the County's Net Pension Liability And Related Ratios -Colorado County Pension Plan | | |
| Schedule of County's Contributions - Colorado County Pension Plan..... | 67 | Exhibit B-2 |
| Schedule of County's Contributions - Colorado County Pension Plan..... | 68 | Exhibit B-3 |
| Schedule of Changes in the County's Total OPEB Liability And Related Ratios -OPEB Plan | | |
| Schedule of Changes in the County's Total OPEB Liability And Related Ratios -OPEB Plan | 69 | Exhibit B-4 |
| Notes to Required Supplementary Information..... | 70 | |
| <u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u> | | |
| Combining Balance Sheet - All Nonmajor Governmental Funds..... | 76 | Exhibit C-1 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds..... | 77 | Exhibit C-2 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

TABLE OF CONTENTS

| | <u>Page</u> | <u>Exhibit/Table</u> |
|---------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| Special Revenue Funds: | | |
| Combining Balance Sheet - Nonmajor Special Revenue Funds..... | 78 | Exhibit C-3 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds..... | 84 | Exhibit C-4 |
| Budgetary Comparison Schedules: | | |
| Records Preservation..... | 89 | Exhibit C-5 |
| Airport Fund..... | 90 | Exhibit C-6 |
| Road & Bridge Precinct Number 1..... | 91 | Exhibit C-7 |
| Road & Bridge Precinct Number 2..... | 92 | Exhibit C-8 |
| Road & Bridge Precinct Number 3..... | 93 | Exhibit C-9 |
| Road & Bridge Precinct Number 4..... | 94 | Exhibit C-10 |
| Security Fund..... | 95 | Exhibit C-11 |
| Law Library..... | 96 | Exhibit C-12 |
| Justice Court Technology Fund..... | 97 | Exhibit C-13 |
| County and District Court Technology Fund..... | 98 | Exhibit C-14 |
| Debt Service Funds: | | |
| Budgetary Comparison Schedule: | | |
| Debt Service Fund..... | 99 | Exhibit C-15 |
| Fiduciary Funds: | | |
| Private-Purpose Trust Funds: | | |
| Combining Statement of Fiduciary Net Position..... | 100 | Exhibit C-16 |
| Combining Statement of Changes in Fiduciary Net Position..... | 102 | Exhibit C-17 |
| Budgetary Comparison Schedules Required by the Texas Education Agency: | | |
| STATISTICAL SECTION | | |
| Net Position by Component..... | 106 | Table D-1 |
| Expenses, Program Revenues, and Net (Expense)/Revenue..... | 108 | Table D-2 |
| General Revenues and Total Change in Net Position..... | 110 | Table D-3 |
| Fund Balances of Governmental Funds..... | 112 | Table D-4 |
| Changes in Fund Balances of Governmental Funds..... | 113 | Table D-5 |
| Tax Revenues by Source, Governmental Funds..... | 114 | Table D-6 |
| Assessed Value and Estimated Actual Value of Taxable Property..... | 115 | Table D-7 |
| Direct and Overlapping Property Tax Rates..... | 116 | Table D-8 |
| Principal Property Tax Payers..... | 118 | Table D-9 |
| Property Tax Levies and Collections..... | 119 | Table D-10 |
| Taxable Sales by Category..... | 120 | Table D-11 |
| Direct and Overlapping Sales Tax Rates..... | 122 | Table D-12 |
| Principal Sales Tax Remitters..... | 123 | Table D-13 |

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

May 23, 2022

COLORADO COUNTY, TEXAS
*ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021*

TABLE OF CONTENTS

| | <u>Page</u> | <u>Exhibit/Table</u> |
|----------------------------------------------------------|-------------|----------------------|
| Ratios of Outstanding Debt by Type..... | 124 | Table D-14 |
| Ratios of General Bonded Debt Outstanding..... | 125 | Table D-15 |
| Direct and Overlapping Governmental Activities Debt..... | 126 | Table D-16 |
| Legal Debt Margin Information..... | 128 | Table D-17 |
| Demographic and Economic Statistics..... | 130 | Table D-18 |
| Principal Employers..... | 131 | Table D-19 |
| Full-Time-Equivalent Employees by Function/Program..... | 132 | Table D-20 |
| Operating Indicators By Function/Program..... | 133 | Table D-21 |
| Capital Asset Statistics by Function/Program..... | 134 | Table D-22 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

Introductory Section

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022



Colorado County, Texas

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

Raymie Kana
County Auditor
raymie.kana@co.colorado.tx.us

318 Spring Street, Ste. 104
Columbus, Texas 78934

May 8, 2022

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, 2021.

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, 2021. 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.

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 legal level of budgetary control is at the personnel services category level within each department and the department level overall. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of

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

May 23, 2022

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 increased to 6.1 percent (2020) from the lowest unemployment rate of 3.0 (2019). This year's unemployment rate is 5.0 percent due to the COVID-19 pandemic and businesses being closed or reduced staff. Although unemployment rates have declined nationwide over the last year, the County continues to experience unemployment rates slightly higher than the state and national averages. The County's unemployment rate as of December 2021 was 5.0 percent compared to 4.8 percent for the state and 3.9 percent nationally. Bank deposits county-wide totaled \$785 million at June 30, 2021 compared to \$733 million at June 30, 2020.

Median household incomes within the County are slightly lower than for the state and nation as a whole. According to the year 2020, the County's median family income was \$52,663, while the state's was \$76,727 and the nation's was \$67,463.

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 22.96% 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.

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 2021 budget, the Court must remain cautious in planning for the budget in fiscal year 2022 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.

Major Initiatives

The long saga involving the proposed Altair Disposal Services hazardous waste landfill application finally came to an end to operate a Class C land disposal cell at the Altair facility. The County along with the Colorado County Post Oak Groundwater District and Rice CISD led a county-wide coalition to oppose the proposed landfill. To help protect the residents of Colorado County should

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

May 23, 2022

some company attempt a similar project in the future, the Colorado County Commissioners passed an ordinance in June 2019 that requires any new applicant to seek a variance from the County before proceeding.

The County received TxCDBG Hurricane Harvey disaster assistance from the General Land Office to help pay for roadway and drainage improvements damaged by flooding and heavy rains.

The County received a \$68,450 grant from the Houston-Galveston Area Council to hold a Household Hazardous Waste Collection Event to encourage proper management of household hazardous waste to minimize risk to human health and the environment.

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

The County received the first tranche of funds from the U.S. Treasury in the amount of \$2,087,382 in Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as part of the American Rescue Plan Act (ARPA) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts.

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

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its Annual Comprehensive financial report (CAFR) for the fiscal year ended December 31, 2020. This was the twenty-seventh 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 Annual Comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current Annual Comprehensive 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 Auditors' staff. The preparation of this Annual Comprehensive 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 23, 2022



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Colorado County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

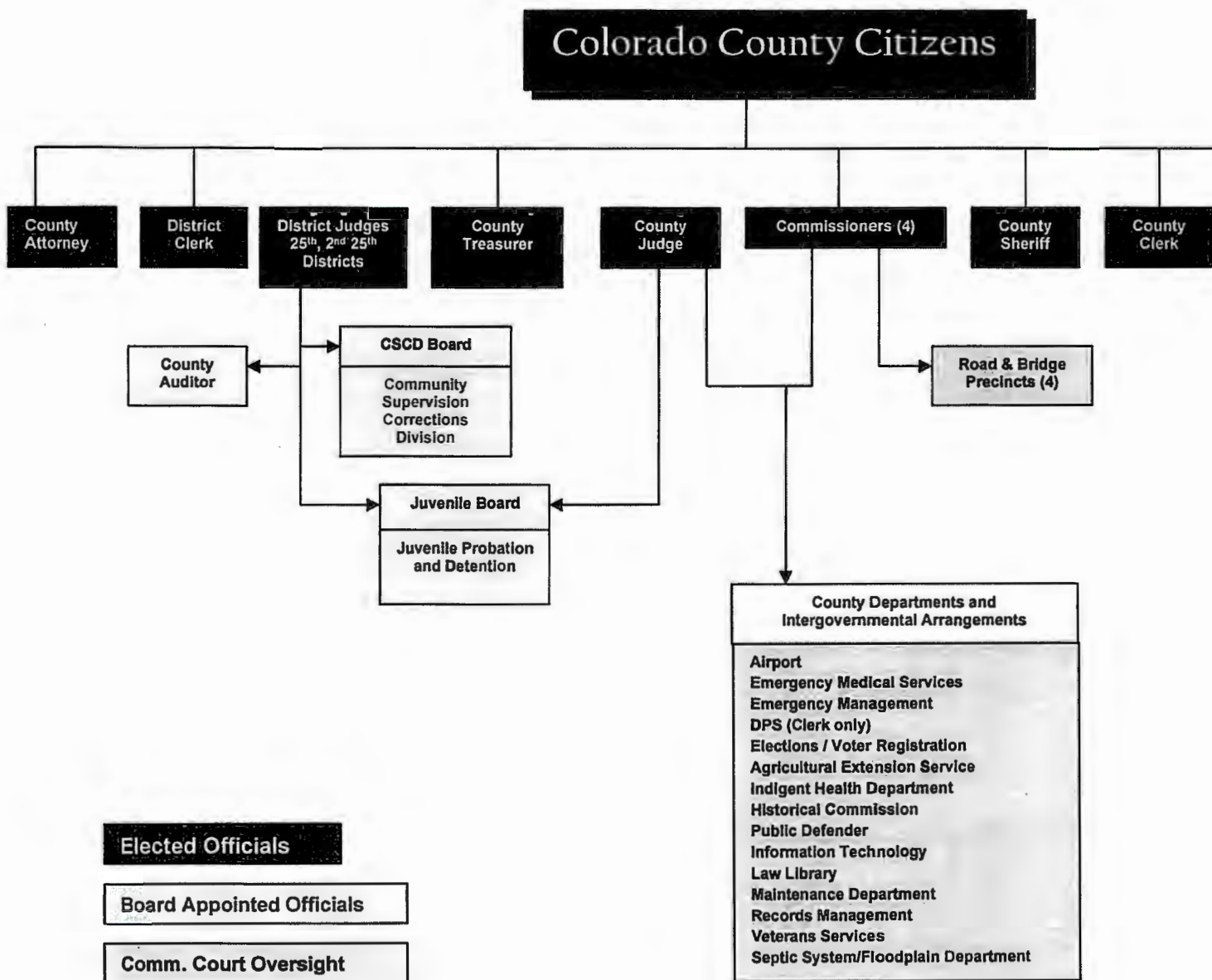
December 31, 2020

Christopher P. Merrill

Executive Director/CEO

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**Colorado County, Texas
Organization Chart**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2021**

Elected Officials

| | |
|----------------------------------|------------------------|
| County Judge | Daniel "Ty" Prause |
| Commissioners | |
| Precinct No. 1 | Doug Wessels |
| Precinct No. 2 | Darrell Kubesch |
| Precinct No. 3 | Keith Neuendorff |
| Precinct No. 4 | Darrell Gertson |
| 25th Judicial District Judge | William Old III |
| 2nd 25th Judicial District Judge | Jessica Crawford |
| Tax Assessor-Collector | Erica Kollaja |
| 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 | Boe Reeves |
| 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**

May 23, 2022

**COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2021**

Appointed Officials

| | |
|--------------------------------------|-----------------------------|
| Veterans' Service Officer | Charlotte Alger |
| 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 | Rodrick James |
| 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
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

Financial Section

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no

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

May 23, 2022

such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

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/OPEB schedules on pages 15-23, 61-66, and 67-70 respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



May 8, 2022

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

Management's Discussion and Analysis

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

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, 2021. 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 \$33,219,946 (net position). Of this amount, \$32,579, \$183,077, and \$174,903, respectively, (restricted net position) may only be used for federal and state programs, to pay down the county's debt or for designated capital projects.
- The County's total net position increased \$1,920,021 or 5.1% above the prior year. The significance of the positive net position is attributed to the increase in property tax revenue and the decrease in spending due to backorders of capital equipment.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$14,151,626, an increase of \$2,298,864 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 \$6,707,413 or 51.6% of total general fund expenditures which is 37.2% more than last year.
- The County's total debt increased by \$651,459 during the current fiscal year mainly attributed to the decreases in 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 27 - 29 of this report.

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

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

May 23, 2022

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

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, twenty 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 annual appropriated budgets for its general fund, certain special revenue funds, and the debt service fund. Budgetary comparison schedules have been provided as either required supplementary information (General Fund) or other supplementary information (nonmajor governmental funds) to demonstrate compliance with their 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 Net Position. 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 37 through 57 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, and Budget and Pension and OPEB schedules.

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

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 \$33,219,946 at December 31, 2021.

The largest portion of the County's net position in the amount of \$17,884,781 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 \$59,976,975 reflect an increase of \$5,366,929 during the fiscal year.

An additional portion of the County's net position in the amount of \$390,559 represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used. The remaining balance of \$14,944,606 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

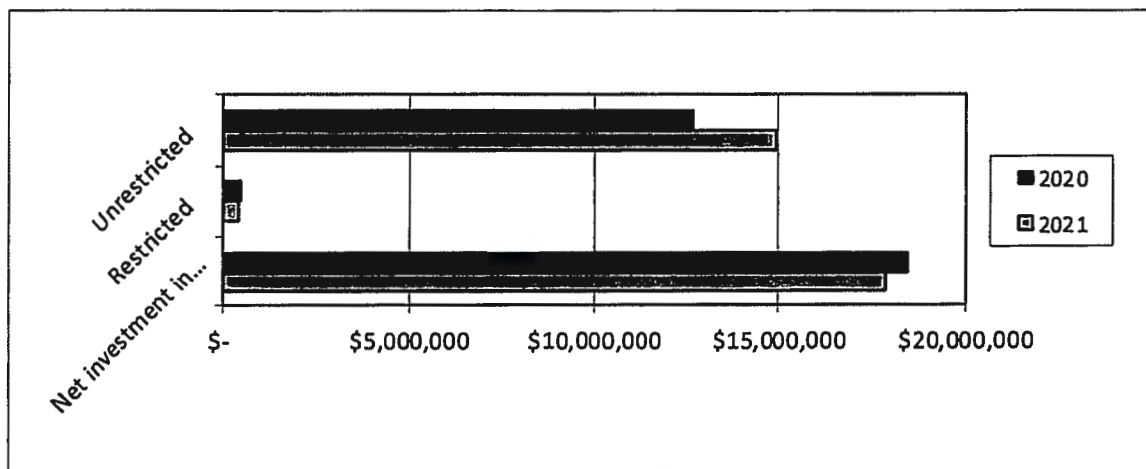
**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

The County's condensed net position for the fiscal year ended December 31, 2021 is summarized as follows:

| | Colorado County Net Position Governmental Activities | | |
|--------------------------------------------------|---------------------------------------------------------|----------------------|---------------------|
| | 2021 | 2020 | Change |
| Current and other assets | \$ 37,624,126 | \$ 31,162,421 | \$ 6,461,705 |
| Capital assets (net of accumulated depreciation) | 22,352,849 | 23,447,625 | (1,094,776) |
| Total assets | 59,976,975 | 54,610,046 | 5,366,929 |
| Deferred outflows of resources | 3,766,983 | 2,660,729 | 1,106,254 |
| Current and other liabilities | 4,364,475 | 3,469,737 | 894,738 |
| Long-term liabilities | 7,151,097 | 6,499,637 | 651,460 |
| Total liabilities | 11,515,572 | 9,969,374 | 1,546,198 |
| Deferred inflows of resources | 19,008,440 | 15,677,039 | 3,331,401 |
| Net position: | | | |
| Net investment in capital assets | 17,884,781 | 18,465,751 | (580,970) |
| Restricted | 390,559 | 468,244 | (77,685) |
| Unrestricted | 14,944,606 | 12,690,366 | 2,254,240 |
| Total net position | \$ 33,219,946 | \$ 31,624,361 | \$ 1,595,585 |

Colorado County Net Position – December 31, 2021 and 2020



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

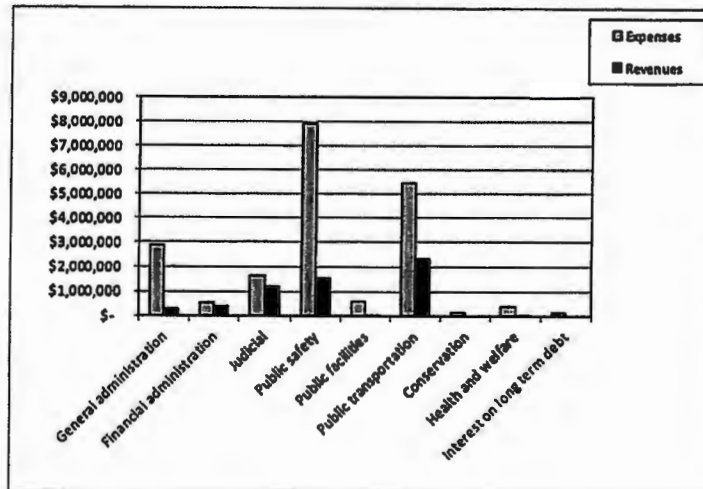
Governmental Activities. During the current fiscal year, net position for governmental activities increased \$1,90,021 from the prior fiscal year for an ending balance of \$33,219,946. Key elements of this increase are as follows:

| | Colorado County Changes in Net Position Governmental Activities | | |
|--------------------------------------|--------------------------------------------------------------------|----------------------|---------------------|
| | 2021 | 2020 | Change |
| Revenues: | | | |
| Net Program Revenues: | | | |
| Charges for services | \$ 4,047,342 | \$ 3,921,350 | \$ 125,992 |
| Operating grants and contributions | 1,559,470 | 1,688,917 | (129,447) |
| Capital grants and contributions | 153,956 | 490,600 | (336,644) |
| General Revenues: | | | |
| Property taxes | 13,223,334 | 12,887,029 | 336,305 |
| Sales and alcoholic beverage taxes | 1,792,931 | 2,163,193 | (370,262) |
| Miscellaneous | 456,258 | 475,501 | (19,243) |
| Unrestricted investments earnings | 260,833 | 244,028 | 16,805 |
| Gain/loss for sale of capital assets | 24,000 | - | 24,000 |
| | 21,518,124 | 21,870,618 | (352,494) |
| Expenses: | | | |
| General administration | 2,859,344 | 3,099,645 | (240,301) |
| Financial administration | 543,169 | 549,501 | (6,332) |
| Judicial | 1,637,670 | 1,640,857 | (3,187) |
| Public safety | 7,932,546 | 8,035,740 | (103,194) |
| Public facilities | 569,348 | 562,221 | 7,127 |
| Public transportation | 5,467,749 | 4,188,364 | 1,279,385 |
| Conservation | 105,428 | 117,195 | (11,767) |
| Health and welfare | 371,724 | 890,916 | (519,192) |
| Interest on long term debt | 111,125 | 108,478 | 2,647 |
| | 19,598,103 | 19,192,917 | 405,186 |
| Change in net position | 1,920,021 | 2,677,701 | \$ (757,680) |
| Net position - beginning | 31,624,361 | 28,946,660 | |
| Prior period adjustment | (324,436) | - | |
| Net position - ending | \$ 33,219,946 | \$ 31,624,361 | |

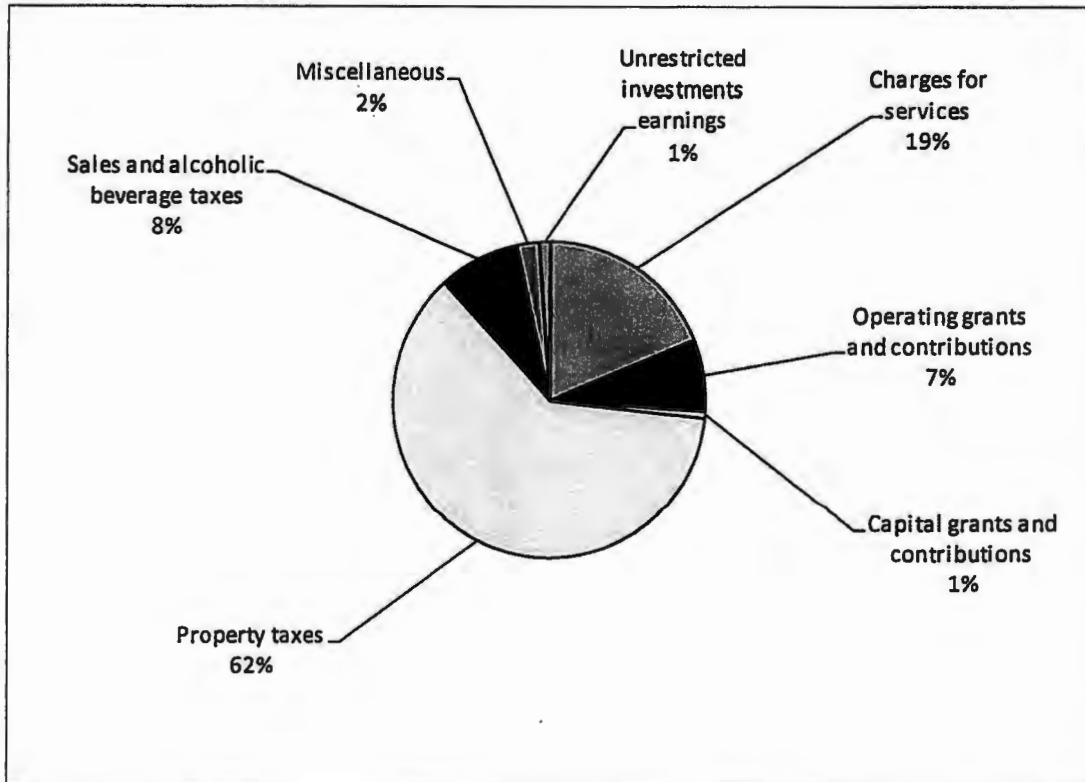
**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

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:

Property tax revenue showed the largest increase of \$336,305 partially due to new improvements that were added to the tax roll. Additionally, Commissioners' Court approved a No-New Revenue Maintenance and Operations tax rate of \$0.49534 which exceeded the effective No-New Revenue Maintenance and Operations tax rate of \$0.49048.

The No-New Revenue 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 No-New Revenue Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

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

May 23, 2022

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

Charges for Services showed an increase of \$125,992 or 3.21% mainly due to the county having in-person courts for most of fiscal year 2021 which increased court revenue that was lost the prior year.

Sales and alcoholic beverage tax were down 17.12% or \$370,262 after last year's increase of \$298,007 during the COVID-19 pandemic.

Capital grants and contributions show the largest decrease in revenue due to the CDBG grant for the Rock Island Water Supply being completed in 2020.

Expenses increased \$341,229 or 1.8%. The majority of this increase is due to the following:

The increase in Public Transportation of \$1,215,429 was due to receiving an operating grant from the Texas General Land Office (GLO) for Harvey disaster infrastructure.

The decrease of \$519,192 in Health and Welfare was mainly due to the new construction of a 50,000-gallon elevated water storage tank for the unincorporated town of Rock Island during the previous year with CDBG grant funds.

The decrease in Public Safety of \$103,194 was mainly due to a decrease in personnel and help with the COVID-19 pandemic.

The decrease in General Fund Administration of \$240,301 was due to less outside legal fees to help fight in the denial of a hazardous waste landfill application at the Altair facility where the facility finally closed the landfill in early 2021.

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 \$14,151,626 an increase of \$2,298,863 mainly due to the increase of taxes receivable; being reimbursed for public health care expenses from the Coronavirus Relief Fund and not spending budgeted funds for capital equipment that was backordered due to COVID-19.

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 increased \$1,817,744 to \$6,707,413 from the prior year amount of \$4,889,669. This increase in unassigned fund balance is due to an increase in property tax revenue due to new construction and adopting a No-New Revenue M&O tax rate 3.39% above the effective No-New Revenue M&O tax rate. In addition, expenditures typically expended through the General Fund for public safety and public health were not expended due to capital outlay being on backorder.

Unassigned fund balance represents 51.6% of total general fund expenditures which is above the maximum target goal of 25% of its unassigned fund balance reserve as adopted by Commissioners' Court. Commissioners' Court may consider using more fund balance for subsequent budgets to help reduce a future burden on taxpayers.

General Fund Budgetary Highlights

Significant Differences in Original vs. Final Budget:

During the year there was a \$1,069,750 increase in appropriations between the original and final amended budget. Following are the main components of the increase:

\$98,000 supplemental appropriation for EMT salary increases to compete with neighboring counties for newly licensed paramedics, intermediates, and basics and working extra at Splashway Waterpark.

\$93,000 supplemental appropriation for the purchase of an EMS trailer, equipment, and an ambulance.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

\$25,500 supplemental appropriation for increased costs for sheriff's department new patrol vehicles.

\$622,500 supplemental appropriation for capital outlay.

\$68,450 supplemental appropriation for a household hazardous waste event.

The increase was possible because of additional anticipated receipts. Those receipts included an increase in property tax revenue (\$95,845), an increase in intergovernmental (\$773,000), and an increase in sales tax revenue (\$209,240).

Significant Budget Variances:

General Administration – Commissioners Court – the county did not spend as much for outside legal services for various County legal issues as in years past.

General Administration – Capital Outlay; the county amended the budgeted to \$722,500 in contingency but did not use it to purchase any capital outlay.

Public Facilities – Services and Charges were less by \$70,120; less repairs required to county buildings and less electricity usage.

Judicial – Justice of Peace Courts – Personnel Services – two of the four JP's declined the County's health insurance.

Judicial – County Attorney – Personnel Services was less than budget by \$48,800 due to an open position that was not filled.

Public Safety - County Sheriff – Personnel Services was less than budget by \$214,459; several authorized positions were not filled for most of the year.

Public Safety – Jail – Personnel Services were less by \$127,530; had a larger than normal turnover of employees so had several authorized positions not filled for most of the year.

Public Safety – Emergency Management – Other was not used for matching grant funds.

Public Safety – EMS – Capital Outlay – the ambulance and equipment budgeted did not get used due to shortage of parts and vehicles because of lack of workforce.

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

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 \$22,352,849 (net of accumulated depreciation). A decrease of \$1,094,776 was due to 1) additions of new assets were slightly more than annual depreciation, and 2) disposal of equipment and removing roads historically valued that were reclaimed. This investment in capital assets includes land, buildings and improvements, equipment, and infrastructure.

| | Balance 12/31/21 | Balance 12/31/20 |
|----------------------------------------|----------------------|----------------------|
| Capital assets, not being depreciated: | | |
| Land | \$ 526,022 | \$ 526,022 |
| Capital assets, being depreciated | | |
| Buildings and improvements | 9,998,213 | 10,742,323 |
| Equipment | 3,812,038 | 4,171,194 |
| Infrastructure | 8,016,576 | 8,008,086 |
| | <u>\$ 22,352,849</u> | <u>\$ 23,447,625</u> |

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

Purchased three tractors, two mowers, a dump truck, a dump trailer, and a truck for road and bridge precincts.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

Purchased an airport hangar for the Robert R. Wells Jr Airport from a lessee.

Purchased a mobile home and carport for an EMS Station for the Eagle Lake area.

Purchased five Ford Explorers for the sheriff's department.

Purchased a new drone and two in-car video cameras for the sheriff's department.

Purchased a 1,000 gallon fuel tank for the Colorado County EMS Station for fueling the EMS units.

Replaced one bridge located at McElroy Lane.

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

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$4,480,000.

| | <u>12/31/21</u> | <u>12/31/20</u> |
|---------------------------------|---------------------|---------------------|
| GOVERNMENTAL ACTIVITIES: | | |
| Certificates of obligation | \$ 600,000 | \$ 750,000 |
| General obligation bonds | 3,880,000 | 4,245,000 |
| Bond premium | - | - |
| Bond discount | (11,933) | (13,126) |
| Capital lease obligations | - | - |
| Compensated absences payable | 238,726 | 237,196 |
| OPEB obligation | 185,170 | 162,879 |
| Net pension liability | 2,259,134 | 1,117,688 |
| | <u>\$ 7,151,097</u> | <u>\$ 6,499,637</u> |

The County's total debt increased \$651,460 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 \$282,055,743 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.

Colorado County first experienced the effects of COVID-19 mid-fiscal year 2020. The State of Texas issued a Disaster Proclamation on March 13, 2020 and was followed by a "Stay at Home Order" shortly thereafter. Although the full impact of the COVID-19 pandemic remains to be seen, the economic impact the County has experienced has been both positive and negative.

The current year annual unemployment rate for Colorado County was 5.0 percent, down from 6.1 percent for the prior fiscal year and higher than the state's average unemployment rate of 4.8 percent and the national rate of 3.9 percent.

The county's financial performance and position are very strong. Over the last five years, the county has maintained year-end general fund balances between \$2.7 and \$6.7 million or about 14.7% - 34.8% of annual expenditures.

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

May 23, 2022

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

Total assessed property valuation increased 3.39 percent and has shown an increase for the last nine years ranging between the lowest of 1.8 percent and the highest of 8.7 percent.

In calculating the taxes for the fiscal year 2022 budget, Colorado County had a net taxable appraised value of \$2,863,721,816 which was an increase of \$342,405,014 from the previous year. This is a result of 5.6 percent in new improvements and an estimated 7.3 percent increase in market value for residential properties.

All of these factors were considered in preparing the County's budget for the 2022 fiscal year. The property tax rate for the 2022 budget was set at \$0.4996 per hundred dollar valuation. Before the adjustment for newly added property, the effective no-new revenue 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.

The focus of the County remains on conservative fiscal management while addressing public service needs and State mandates. As of December 31, 2021, the Federal Funds rate was nearly zero percent. Interest for the twelve months ended December 31, 2021 was \$264,321, up \$20,293 when compared to \$244,028 in the prior fiscal year, due mainly to the County receiving its first tranche of ARPA funds totaling over \$2 million dollars.

For the future, it is anticipated that in fiscal year 2022, the Court will continue to face funding challenges. Some of these challenges will include identification of new sources or increases to revenues through aggressive collection efforts of amounts due to the County and possible shifting of financial funding for responsibilities shifted from the State to the County. Other challenges include public health and welfare, public safety, and public transportation in response to community needs. Further challenges facing the Court in the future are the increasing space needs, inflation and various other funding mandates placed upon the County as it continues to grow.

At its discretion, the Court will 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.

Although it is healthy to utilize some amount of fund balance to balance a subsequent fiscal year budget and current designations are utilized to ensure statutory compliance of a balanced budget, caution should be exercised not to become dependent upon fund balance to support future expenditure growth in order to assure maintenance of reasonable fund balance reserves in accordance with County's financial policies. Emphasis must be placed on generating adequate operational revenues to meet planned operational expenditures and it is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will be challenged with continually assessing possible increased efficiencies in order to operate within their budgets. In order to maintain the County's favorable financial condition, more than ever, monitoring of expenditures will continue to be vital in forecasting budget inadequacies and identifying potential excesses.

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
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

Basic Financial Statements

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

May 23, 2022

This page intentionally left blank.

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

May 23, 2022

EXHIBIT A-1

COLORADO COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2021

| | Governmental Activities |
|-----------------------------------------------------|------------------------------------|
| ASSETS | |
| <i>Cash</i> | \$ 15,931,842 |
| Receivables (net of allowances for uncollectibles): | |
| <i>Taxes</i> | 11,080,033 |
| <i>Accounts</i> | 466,804 |
| <i>Fines</i> | 4,584,578 |
| <i>Due from other governments</i> | 1,489,844 |
| Restricted assets: | |
| <i>Cash</i> | 1,605,579 |
| <i>Due from other governments</i> | 2,465,446 |
| Capital assets not being depreciated: | |
| <i>Land</i> | 526,022 |
| Capital assets (net of accumulated depreciation): | |
| <i>Buildings and improvements</i> | 9,998,213 |
| <i>Equipment</i> | 3,812,038 |
| <i>Infrastructure</i> | 8,016,576 |
| Total Assets | 59,976,975 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| <i>Deferred charges</i> | 3,766,983 |
| Total Outflows of Resources | 3,766,983 |
| LIABILITIES | |
| <i>Accounts payable</i> | 1,118,207 |
| <i>Due to others</i> | 1,562,185 |
| <i>Due to other governments</i> | 1,684,083 |
| Noncurrent liabilities: | |
| <i>Due within one year</i> | 748,141 |
| <i>Due in more than one year</i> | 6,402,956 |
| Total Liabilities | 11,515,572 |
| DEFERRED INFLOWS OF RESOURCES | |
| <i>Deferred revenue</i> | 19,008,440 |
| Total Deferred Inflows of Resources | 19,008,440 |
| NET POSITION: | |
| <i>Net Investment in Capital Assets</i> | 17,884,781 |
| Restricted For: | |
| <i>Federal and State Programs</i> | 32,579 |
| <i>Debt Service</i> | 183,077 |
| <i>Capital Projects</i> | 174,903 |
| <i>Unrestricted</i> | 14,944,606 |
| Total Net Position | \$ 33,219,946 |

The accompanying notes are an integral part of this statement.

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

May 23, 2022

COLORADO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

| Functions/Programs | Expenses | Program Revenues | | |
|-----------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| PRIMARY GOVERNMENT | | | | |
| Governmental Activities: | | | | |
| <i>General administration</i> | \$ 2,859,344 | \$ 286,813 | \$ -- | \$ -- |
| <i>Financial administration</i> | 543,169 | 385,632 | -- | -- |
| <i>Judicial</i> | 1,637,670 | 940,280 | 236,884 | -- |
| <i>Public safety</i> | 7,932,546 | 1,469,761 | 52,762 | -- |
| <i>Public facilities</i> | 569,348 | 2,920 | -- | -- |
| <i>Public transportation</i> | 5,467,749 | 913,251 | 1,269,824 | 153,956 |
| <i>Conservation</i> | 105,428 | -- | -- | -- |
| <i>Health and welfare</i> | 371,724 | 48,685 | -- | -- |
| <i>Interest on long-term debt</i> | 111,125 | -- | -- | -- |
| Total Governmental Activities | <u>19,598,103</u> | <u>4,047,342</u> | <u>1,559,470</u> | <u>153,956</u> |
| Total Primary Government | <u>\$ 19,598,103</u> | <u>\$ 4,047,342</u> | <u>\$ 1,559,470</u> | <u>\$ 153,956</u> |

General Revenues:
Ad valorem taxes, penalty and interest
Sales taxes
Alcoholic beverage taxes
Miscellaneous
Unrestricted investment earnings
Gain on Sale of Capital Assets
 Total General Revenues and Transfers
 Change in Net Position
 Net Position - Beginning
 Prior Period Adjustment
 Net Position - Ending

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

EXHIBIT A-2

**Net (Expense)
 Revenue and
 Changes in
 Net Position**

**Governmental
 Activities**

**\$ (2,572,531)
 (157,537)
 (460,506)
 (6,410,023)
 (566,428)
 (3,130,718)
 (105,428)
 (323,039)
 (111,125)
(13,837,335)
(13,837,335)**

**13,223,334
 1,759,088
 33,843
 456,258
 260,833
 24,000
15,757,356
 1,920,021
 31,624,361
 (324,436)
\$ 33,219,946**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

EXHIBIT A-3

COLORADO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

| | <u>General Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|------------------------------------------------------------------------------------|-------------------------|-----------------------------------------|-----------------------------------------|
| Assets: | | | |
| <i>Cash</i> | \$ 6,463,027 | \$ 9,468,815 | \$ 15,931,842 |
| Receivables (net of allowances for uncollectibles): | | | |
| <i>Taxes</i> | 7,595,429 | 3,484,604 | 11,080,033 |
| <i>Accounts</i> | 461,773 | 5,031 | 466,804 |
| <i>Fines</i> | 4,519,085 | 65,493 | 4,584,578 |
| <i>Due from other governments</i> | 408,524 | 1,081,320 | 1,489,844 |
| Restricted assets: | | | |
| <i>Cash</i> | 1,102,152 | 503,427 | 1,605,579 |
| <i>Due from other governments</i> | <u>1,703,811</u> | <u>761,635</u> | <u>2,465,446</u> |
| Total Assets | <u>\$ 22,253,801</u> | <u>\$ 15,370,325</u> | <u>\$ 37,624,126</u> |
| Liabilities: | | | |
| <i>Accounts payable</i> | \$ 161,187 | \$ 924,428 | \$ 1,085,615 |
| <i>Due to others</i> | 1,562,185 | -- | 1,562,185 |
| <i>Due to other governments</i> | <u>1,684,083</u> | <u>--</u> | <u>1,684,083</u> |
| Total Liabilities | <u>3,407,455</u> | <u>924,428</u> | <u>4,331,883</u> |
| Deferred Inflows of Resources | | | |
| <i>Deferred revenue</i> | <u>12,138,933</u> | <u>7,001,684</u> | <u>19,140,617</u> |
| Total Deferred Inflows of Resources | <u>12,138,933</u> | <u>7,001,684</u> | <u>19,140,617</u> |
| Fund Balances: | | | |
| <i>Restricted</i> | -- | 1,657,522 | 1,657,522 |
| <i>Committed</i> | -- | 5,786,691 | 5,786,691 |
| <i>Unassigned</i> | <u>6,707,413</u> | <u>--</u> | <u>6,707,413</u> |
| Total Fund Balances | <u>6,707,413</u> | <u>7,444,213</u> | <u>14,151,626</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 22,253,801</u> | <u>\$ 15,370,325</u> | <u>\$ 37,624,126</u> |

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

EXHIBIT A-4

COLORADO COUNTY, TEXAS
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2021*

| | |
|------------------------------------------------------------------------------------------------------------|----------------------|
| Total fund balances - governmental funds balance sheet | \$ 14,151,626 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital assets used in governmental activities are not reported in the funds. | 22,352,848 |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. | 568,397 |
| Payables for bond principal which are not due in the current period are not reported in the funds. | (4,468,068) |
| Payables for bond interest which are not due in the current period are not reported in the funds. | (32,590) |
| Payables for compensated absences which are not due in the current period are not reported in the funds. | (238,727) |
| Court fines receivable unavailable to pay for current period expenditures are deferred in the funds. | 1,402,466 |
| Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds. | 415,619 |
| Recognition of the County's proportionate share of the net pension liability is not reported in the funds. | (2,259,133) |
| Deferred Resource Inflows related to the pension plan are not reported in the funds. | (2,235,170) |
| Deferred Resource Outflows related to the pension plan are not reported in the funds. | 3,766,983 |
| Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds. | (185,170) |
| Deferred Resource Inflows related to the OPEB plan are not reported in the funds. | <u>(19,134)</u> |
| Net position of governmental activities - Statement of Net Position | <u>\$ 33,219,946</u> |

The accompanying notes are an integral part of this statement.

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

May 23, 2022

EXHIBIT A-5

COLORADO COUNTY, TEXAS
*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|------------------------------------------------------------------|----------------------------|--------------------------------|--------------------------------|
| Revenues: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 9,275,114 | \$ 3,933,559 | \$ 13,208,673 |
| <i>Other taxes</i> | 1,792,931 | -- | 1,792,931 |
| <i>Licenses and permits</i> | 31,104 | 771,613 | 802,717 |
| <i>Fines and forfeitures</i> | 654,236 | 9,836 | 664,072 |
| <i>Charges for services</i> | 2,290,867 | 286,736 | 2,577,603 |
| <i>Intergovernmental</i> | 320,713 | 1,465,304 | 1,786,017 |
| <i>Miscellaneous</i> | 533,279 | 188,182 | 721,461 |
| Total revenues | <u>14,898,244</u> | <u>6,655,230</u> | <u>21,553,474</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | 2,146,159 | 257,378 | 2,403,537 |
| <i>Financial administration</i> | 559,705 | -- | 559,705 |
| <i>Judicial</i> | 1,621,262 | 41,572 | 1,662,834 |
| <i>Public safety</i> | 7,633,146 | 78,708 | 7,711,854 |
| <i>Public facilities</i> | 570,405 | 5,223 | 575,628 |
| <i>Public transportation</i> | -- | 5,257,062 | 5,257,062 |
| <i>Conservation</i> | 106,975 | -- | 106,975 |
| <i>Health and welfare</i> | 372,848 | -- | 372,848 |
| Debt service: | | | |
| <i>Principal and interest</i> | -- | 628,167 | 628,167 |
| Total expenditures | <u>13,010,500</u> | <u>6,268,110</u> | <u>19,278,610</u> |
| Excess (deficiency) of revenues over (under) expenditures | 1,887,744 | 387,120 | 2,274,864 |
| Other financing sources (uses): | | | |
| <i>Transfers in</i> | -- | 200,654 | 200,654 |
| <i>Transfers out</i> | (70,000) | (130,654) | (200,654) |
| <i>Gain/loss from disposal of capital assets</i> | -- | 24,000 | 24,000 |
| Total other financing sources (uses) | <u>(70,000)</u> | <u>94,000</u> | <u>24,000</u> |
| Net change in fund balance | 1,817,744 | 481,120 | 2,298,864 |
| Fund balances, January 1 | 4,889,669 | 7,287,529 | 12,177,198 |
| Prior period adjustment | <u>--</u> | <u>(324,436)</u> | <u>(324,436)</u> |
| Fund balances, December 31 | <u><u>\$ 6,707,413</u></u> | <u><u>\$ 7,444,213</u></u> | <u><u>\$ 14,151,626</u></u> |

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

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, 2021*

| | | |
|------------------------------------------------------------------------------------------------------------|----|------------------|
| Net change in fund balances - total governmental funds | \$ | 2,298,864 |
| Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because: | | |
| Capital outlays are not reported as expenses in the SOA. | | 1,354,389 |
| The depreciation of capital assets used in governmental activities is not reported in the funds. | | (2,385,210) |
| Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds. | | (63,956) |
| Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. | | 14,662 |
| Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA. | | 515,000 |
| (Increase) decrease in accrued interest from beginning of period to end of period. | | 2,042 |
| Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds. | | (1,532) |
| Certain fine revenues are deferred in the funds. This is the change in these amounts this year. | | (17,252) |
| Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year. | | (56,760) |
| Pension expense relating to GASB 68 is recorded in the SOA but not in the funds. | | 278,142 |
| OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds. | | <u>(18,368)</u> |
| Change in net position of governmental activities - Statement of Activities | \$ | <u>1,920,021</u> |

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

EXHIBIT A-7

COLORADO COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

| | <u>Custodial Funds</u> |
|----------------------------------------------------------|----------------------------|
| ASSETS | |
| <i>Cash</i> | \$ 4,516,678 |
| Receivables (net of allowances for uncollectibles): | |
| <i>Accounts</i> | <u>7,130</u> |
| Total Assets | <u>4,523,808</u> |
| LIABILITIES | |
| <i>Due to others</i> | 3,889,246 |
| <i>Due to other governments</i> | <u>337,539</u> |
| Total Liabilities | <u>4,226,785</u> |
| NET POSITION | |
| <i>Individuals, organizations, and other governments</i> | <u>297,023</u> |
| Total Net Position | <u>\$ <u>297,023</u></u> |

The accompanying notes are an integral part of this statement.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

EXHIBIT A-8

COLORADO COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Custodial Funds |
|------------------------------------------------------------------------------------|--------------------|
| Additions: | |
| <i>Receipts of property and sales/use taxes, other fees for third parties</i> | \$ 9,104,619 |
| <i>Receipts of bonds, fees, restitution and other charges for third parties</i> | 1,257,450 |
| <i>Receipts on behalf of beneficiaries</i> | <u>172,241</u> |
| Total Additions | <u>10,534,310</u> |
| Deductions: | |
| <i>Distribution of property and sales/use taxes, other fees to third parties</i> | 9,936,413 |
| <i>Distribution of bonds, fees, restitution and other charges to third parties</i> | 319,301 |
| <i>Distribution to beneficiaries</i> | <u>160,566</u> |
| Total Deductions | <u>10,416,280</u> |
| Change in Net Position | 118,030 |
| <i>Net Position-Beginning of the Year</i> | <u>178,993</u> |
| <i>Net Position-End of the Year</i> | <u>\$ 297,023</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

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

May 23, 2022

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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:

Twenty 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.

Eight *custodial* funds account for assets held by the County as an agent for individuals, private organizations, other governments, and other fiduciary funds. Custodial funds do not involve a formal trust agreement. Custodial funds use the economic resources measurement focus for the County Clerk, District Clerk, Justice of the Peace #2, Justice of the Peace #4, County Sheriff, County Attorney, County Tax Assessor/Collector, and County Attorney Seizure Funds.

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

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

May 23, 2022

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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.

Custodial 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, Rock Island Improvement Project, Harvey Disaster Recovery, HAVA Cares Act, 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 September 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held, and the Commissioners' Court acts on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts 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 | \$ 1,069,150 | */**/** |
| Special Revenue Funds | | |
| Road and Bridge Precinct Number 1 | 133,000 | * |
| Road and Bridge Precinct Number 2 | 99,500 | * |
| Road and Bridge Precinct Number 3 | 83,000 | * |
| Road and Bridge Precinct Number 4 | 83,000 | * |

* Funded with available fund balance, additional miscellaneous income, and/or grant income.

** Funded with available fund balance and charges for services

*** Funded with charges for services and fund and fund balance

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

2. *Budget/GAAP reconciliation*

The following is a reconciliation of budget basis to GAAP basis for the General Fund, budgeted Special Revenue Funds, and the Debt Service Fund:

| | General Fund | Budgeted Special Revenue Funds | Debt Service Fund |
|-------------------------------------------------------------------|---------------------|-----------------------------------------|-------------------------|
| Change in net unrestricted cash and investments - Budget Basis | \$ 2,432,125 | \$ 417,288 | \$ 5,074 |
| Adjustments to GAAP basis | | | |
| Revenue recognition differences | (584,144) | (168,368) | (11) |
| Expenditure recognition differences | (30,237) | (81,116) | - |
| Other sources and uses | - | 24,000 | - |
| Net change in fund balance - GAAP Basis | <u>\$ 1,817,744</u> | <u>\$ 191,804</u> | <u>\$ 5,063</u> |

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 2021.

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.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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.

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.

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

May 23, 2022

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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 18 – 25% 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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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 | \$ | 250,211 |
| District clerk fines | | 425,920 |
| Justice of peace fines | | <u>726,335</u> |
| | \$ | <u>1,402,466</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 | | |
| Tax Assessor - Collector - Personnel services | \$ | (3,229) |
| Health and Welfare - Septic System - Flood Plain - Pers service | | (24) |
| Health and Welfare - Contact Services | | (13,756) |
| Records Preservation - | | <u>(118,362)</u> |
| | \$ | <u>(135,371)</u> |

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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 fair 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, 2021. At year end, the carrying amount of the County's deposits was \$22,054,099 (including \$1,605,579 restricted and \$4,516,678 in custodial funds) and the respective bank balance was \$22,758,704. 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 \$27,559,323 and fair value of \$29,938,892.

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, 2021. 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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

Receivables for individual major funds and nonmajor funds in the aggregate at December 31, 2021 were as follows:

| | Major Fund General | Non-Major Funds | Total |
|--------------------------------------|-----------------------|---------------------|----------------------|
| Taxes receivable | \$ 7,595,429 | \$ 3,484,604 | \$ 11,080,033 |
| Accounts receivable | 924,568 | 5,031 | 929,599 |
| Allowance for uncollectible accounts | (462,795) | - | (462,795) |
| | <u>461,773</u> | <u>5,031</u> | <u>466,804</u> |
| Fines receivable | 8,301,871 | 2,478,019 | 10,779,890 |
| Allowance for uncollectible accounts | (3,782,786) | (2,412,526) | (6,195,312) |
| | <u>4,519,085</u> | <u>65,493</u> | <u>4,584,578</u> |
| Total | <u>\$ 12,576,287</u> | <u>\$ 3,555,128</u> | <u>\$ 16,131,415</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 and OPEB inflows | \$ - | \$ 2,254,304 | \$ (2,254,304) |
| General Fund | | | |
| Ambulance receivable | 415,619 | - | 415,619 |
| Fines and fees receivable | 1,336,973 | - | 1,336,973 |
| Taxes collected in advance | 2,806,202 | 2,806,202 | - |
| Current ad valorem taxes receivable | 7,580,139 | 7,200,140 | 379,999 |
| | <u>12,138,933</u> | <u>10,006,342</u> | <u>2,132,591</u> |
| Non-Major Funds | | | |
| Grant receivable | 2,193,371 | 2,193,371 | - |
| Fines and fees receivable | 65,492 | - | 65,492 |
| Taxes collected in advance | 1,186,845 | 1,186,845 | - |
| Current ad valorem taxes receivable | 3,555,976 | 3,367,578 | 188,398 |
| | <u>7,001,684</u> | <u>6,747,794</u> | <u>253,890</u> |
| Total | <u>\$ 19,140,617</u> | <u>\$ 19,008,440</u> | <u>\$ 132,177</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; donated capital assets, works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. 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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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, 2021:

| | Balance 12/30/20 | Additions | Retirements | Transfers and Completed Construction | Balance 12/31/21 |
|---------------------------------------------|---------------------|----------------|-------------|--------------------------------------------|---------------------|
| GOVERNMENTAL ACTIVITIES: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 526,022 | \$ - | \$ - | \$ - | \$ 526,022 |
| Total capital assets not being depreciated | 526,022 | - | - | - | 526,022 |
| Capital assets, being depreciated | | | | | |
| Buildings and improvements | 25,265,460 | 37,375 | - | - | 25,302,835 |
| Equipment | 13,466,190 | 578,630 | (85,628) | - | 13,959,192 |
| Infrastructure | 97,289,404 | 738,384 | (429,454) | - | 97,598,334 |
| Total capital assets being depreciated | 136,021,054 | 1,354,389 | (515,082) | - | 136,860,361 |
| Less accumulated depreciation for: | | | | | |
| Buildings and improvements | (14,523,137) | (781,485) | - | - | (15,304,622) |
| Equipment | (9,294,996) | (912,980) | 60,822 | - | (10,147,154) |
| Infrastructure | (89,281,318) | (600,744) | 390,304 | - | (89,581,758) |
| Total accumulated depreciation | (113,099,451) | (2,385,209) | 451,126 | - | (115,033,534) |
| Total capital assets being depreciated, net | 22,921,603 | (1,030,820) | (63,956) | - | 21,826,827 |
| Governmental activities capital assets, net | \$ 23,447,625 | \$ (1,030,820) | \$ (63,956) | \$ - | \$ 22,352,849 |

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

| | |
|------------------------|---------------------|
| Functions/Programs | |
| General Administration | \$ 513,772 |
| Public Safety | 672,654 |
| Judicial | 5,914 |
| Health & Welfare | - |
| Public Transportation | 1,192,869 |
| | <u>\$ 2,385,209</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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 Annual Comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, 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 20 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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--------------------------------------------------------------------------|-----|
| Inactive employees (or their beneficiaries) currently receiving benefits | 94 |
| Inactive employees entitled to but not yet receiving benefits | 202 |
| Active employees | 205 |
| | 501 |
| | 501 |

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 for the year ended December 31, 2021 was 10.98% and 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, 2021, were \$937,173 or \$79,659 in excess of the required contributions of \$857,514. County pension contributions are made by the General Fund, Road and Bridge Precinct Funds Nos. 1, 2, 3, and 4, Election Services Contract Fund, Security Fund, and County Attorney Salary Supplement Fund.

4. Net Pension Liability.

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. 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% | 4.25% |
| Global Equities | MSCI World (net) Index | 2.50% | 4.25% |
| International Equities - Developed | MSCI World Ex USA (net) Index | 5.00% | 4.75% |
| International Equities - Emerging Mkts | MSCI EM Standard (net) Index | 6.00% | - |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | -0.85% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 9.00% | 2.11% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 16.00% | 6.70% |
| Distressed Debt | Cambridge Associates Distressed Securities Index | 4.00% | 5.70% |
| REIT Equities | | 2.00% | 3.45% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 5.10% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index | 6.00% | 4.90% |
| | Cambridge Associates Global Private Equity & Venture Capital Index | 25.00% | 7.25% |
| Private Equity | | | |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 6.00% | 1.85% |
| Cash Equivalents | 90-Day U.S. Treasury | 2.00% | -0.70% |
| | | 100.00% | |

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. 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).

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

6. Changes in the Net Pension Liability

| | Increase (Decrease) | | |
|------------------------------------------------|-----------------------------------|---------------------------------------|---------------------------------|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (c) |
| Balance at 12/31/2019 | \$ 32,716,488 | \$ 31,598,799 | \$ 1,117,689 |
| Changes for the year: | | | |
| Service cost | 892,782 | - | 892,782 |
| Interest on total pension liability | 2,676,791 | - | 2,676,791 |
| Effect of plan changes | - | - | - |
| Effect of economic/demographic gains or losses | 244,044 | - | 244,044 |
| Effect of assumptions changes or inputs | 2,049,694 | - | 2,049,694 |
| Refund of contributions | (62,539) | (62,539) | - |
| Benefit payments | (1,084,731) | (1,084,731) | - |
| Administrative expense | - | (25,737) | 25,737 |
| Member contributions | - | 541,545 | (541,545) |
| Net investment income | - | 3,265,027 | (3,265,027) |
| Employer contributions | - | 928,353 | (928,353) |
| Other | - | 12,678 | (12,678) |
| Net changes | 4,716,041 | 3,574,596 | 1,141,445 |
| Balance at 12/31/2020 | <u>\$ 37,432,529</u> | <u>\$ 35,173,395</u> | <u>\$ 2,259,134</u> |

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 6.6% | Current Discount Rate 7.6% | 1% Increase 8.6% |
|--------------------------------|------------------------|----------------------------------|------------------------|
| Total Pension Liability | \$ 42,147,499 | \$ 37,432,528 | \$ 33,471,118 |
| Fiduciary Net Position | 35,173,395 | 35,173,395 | 35,173,395 |
| Net Pension Liability /(Asset) | <u>\$ 6,974,104</u> | <u>\$ 2,259,133</u> | <u>\$ (1,702,277)</u> |

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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

For the year ended December 31, 2021, the County recognized pension expense of \$659,022. At December 31, 2021, 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 12/30/20 Expense | Balance of Deferred Inflows 12/31/2020 | Balance of Deferred Outflows 12/31/2020 |
|------------------------------------------------------------|-----------------|------------------|-----------------------------|---------------------------------------|----------------------------------------|-----------------------------------------|
| Investment (gains) or losses | \$ (693,231) | 12/31/2020 | 5.0 | \$ (138,646) | \$ 534,585 | \$ - |
| | (2,221,828) | 12/31/2019 | 5.0 | (444,366) | 1,333,096 | - |
| | 2,703,865 | 12/31/2018 | 5.0 | 540,773 | - | 1,081,546 |
| | (1,506,369) | 12/31/2017 | 5.0 | (301,274) | 301,273 | - |
| | 165,022 | 12/31/2016 | 5.0 | 33,005 | - | - |
| Economic/Demographic (gains) or losses | 244,044 | 12/31/2020 | 4.0 | 61,011 | - | 183,033 |
| | 55,941 | 12/31/2019 | 4.0 | 13,985 | - | 27,971 |
| | (184,870) | 12/31/2018 | 4.0 | (46,218) | 46,216 | - |
| | (304,240) | 12/31/2017 | 4.0 | (76,060) | - | - |
| Assumptions changes or inputs | 2,049,694 | 12/31/2020 | 4.0 | 512,424 | - | 1,537,270 |
| | - | 12/31/2019 | 4.0 | - | - | - |
| | - | 12/31/2018 | 4.0 | - | - | - |
| | 140,390 | 12/31/2017 | 4.0 | 35,097 | - | - |
| Employer contributions made subsequent to measurement date | | | | | | 937,164 |
| | | | | <u>\$ 189,731</u> | <u>\$ 2,235,170</u> | <u>\$ 3,766,984</u> |

\$937,164 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended December 31, | |
|-------------------------|-------------------|
| 2021 | \$ 197,692 |
| 2022 | 545,182 |
| 2023 | (9,577) |
| 2024 | (138,647) |
| 2025 | - |
| Thereafter | - |
| | <u>\$ 594,650</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 HEBP health care plan at the time of the retiree's death at the expense of the surviving spouse.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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, 2021 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 | 114 | 37 |
| Total = 151 | 114 | 37 |

Funding Policies. As the measurement date and financial statement date are the same, there are no subsequent contributions to recognition in the following fiscal year.

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 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2021. 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:

OPEB contributions are made by the General Fund and Road and Bridge Precinct Funds Nos. 1, 2, 3, and 4.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

| | |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial valuation/measurement dates | 12/31/21 |
| 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 |
| 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 | 2.12% (-0.38% real rate of return plus 2.50% inflation) |
| Health Care Cost Trend | Level 4.50% |
| 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 |
| Mortality | RPH-2014 Total Table with Projection MP-2020 |
| 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 |
| Retiree Contributions | Retiree pays 100% of the active employee contribution rate for the coverage elected. |
| 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. |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

| Healthcare Cost Trend Rate | 1% Decrease 3.5% | Current Discount Rate 4.5% | 1% Increase 5.5% |
|----------------------------|------------------------|----------------------------------|------------------------|
| Total OPEB Liability | \$ 157,605 | \$ 185,170 | \$ 219,480 |
| % Difference | -14.9% | | 18.5% |

| Discount Rate | 1% Decrease 3.1% | Current Discount Rate 2.1% | 1% Increase 1.1% |
|----------------------|------------------------|----------------------------------|------------------------|
| Total OPEB Liability | \$ 166,487 | \$ 185,170 | \$ 205,806 |
| % Difference | -10.1% | | 11.1% |

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.

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.

| FY | Amount |
|------|------------------|
| 2022 | \$ 33,911 |
| 2023 | 33,912 |
| 2024 | 9,827 |
| 2026 | 354 |
| | <u>\$ 78,004</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

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, 2021, the County had the following outstanding bonded debt:

| Purpose | Original Amount | Year of Issue | Final Maturity | Annual Payment | Interest Rate | Balance 12/31/2021 |
|-------------------------------------------|-----------------|---------------|----------------|----------------|--------------------|----------------------------|
| GOVERNMENTAL ACTIVITIES DEBT | | | | | | |
| Certificates of Obligation: | | | | | | |
| Building restoration | \$ 2,750,000 | 2012 | 2031 | \$ 200,630 | 2.000% - 2.875% | \$ 600,000 |
| Refunding | \$ 4,640,000 | 2019 | 2031 | \$ 200,630 | 2.230% | 3,880,000 |
| | | | | | | <u>4,480,000</u> |
| Bond discount | | | | | | <u>(11,933)</u> |
| Total Governmental Activities Debt | | | | | | <u><u>\$ 4,468,067</u></u> |

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

| Year Ending December 31, | Principal | Interest | Total |
|--------------------------|---------------------|-------------------|---------------------|
| 2022 | \$ 525,000 | \$ 100,286 | \$ 625,286 |
| 2023 | 535,000 | 88,736 | 623,736 |
| 2024 | 545,000 | 76,776 | 621,776 |
| 2025 | 555,000 | 64,367 | 619,367 |
| 2026 | 585,000 | 51,736 | 636,736 |
| 2027 - 2031 | 1,735,000 | 88,196 | 1,823,196 |
| | <u>\$ 4,480,000</u> | <u>\$ 470,097</u> | <u>\$ 4,950,097</u> |

For the year ended December 31, 2021, interest payments and paying agent fees totaling \$113,167 were made by the debt service fund.

Changes in long-term liabilities for the year ended December 31, 2021 are as follows:

| | 12/31/2020 | Additions | Retirements | 12/31/2021 | Due in One Year |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| GOVERNMENTAL ACTIVITIES: | | | | | |
| Certificates of obligation | \$ 750,000 | \$ - | \$ (150,000) | \$ 600,000 | \$ 150,000 |
| General obligation bonds | 4,243,000 | - | (365,000) | 3,880,000 | 375,000 |
| Bond discount | (13,126) | - | 1,193 | (11,933) | (1,193) |
| Capital lease obligation | - | - | - | - | - |
| Compensated absences payable | 237,196 | 296,598 | (295,068) | 238,726 | 224,334 |
| OPEB liability | 162,879 | 22,291 | - | 185,170 | - |
| Net pension liability | 1,117,688 | 1,141,446 | - | 2,259,134 | - |
| | <u>\$ 6,499,637</u> | <u>\$ 1,460,335</u> | <u>\$ (808,875)</u> | <u>\$ 7,151,097</u> | <u>\$ 748,141</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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.
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 | \$ - | \$ 151,628 | \$ 151,628 |
| Justice administration | - | 614,325 | 614,325 |
| Preservation | - | 705,975 | 705,975 |
| County administration facilities | - | 2,461 | 2,461 |
| Capital projects | - | 174,903 | 174,903 |
| Grants | - | 11,192 | 11,192 |
| Committed to: | | | |
| Airport operations | - | 62,125 | 62,125 |
| County administration facilities | - | - | - |
| Road & bridge maintenance | - | 5,716,746 | 5,716,746 |
| Preservation | - | 4,858 | 4,858 |
| Unassigned: | 6,707,413 | - | 6,707,413 |
| | \$ 6,707,413 | \$ 7,444,213 | \$ 14,151,626 |

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

May 23, 2022

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

K. Interfund transfers

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

| | Transfers In | Transfers Out |
|-----------------------------|-------------------|---------------------|
| General Fund | \$ - | \$ (70,000) |
| Nonmajor governmental funds | 200,654 | (130,654) |
| Total | \$ 200,654 | \$ (200,654) |

The General Fund transferred \$70,000 to the Security Fund to supplement fund resources used for courthouse security (bailiffs). Road and Bridge Precinct #1 transferred \$58,264 and Road & Bridge Precinct #4 transferred \$72,390 to Harvey Disaster Recovery Fund for bid overages for the flood and drainage projects.

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.

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. Subsequent Events

The COVID-19 pandemic that swept across the country in 2020 and continued all of 2021 has resulted in mandatory closure of many businesses resulting in layoffs of much of the workforce. The financial impact of those closures is not yet known but could potentially affect receipt of future revenue due to the significant economic impact on unemployment, and reduction of business activity. Revenue from various assessed taxes (property, sales, beverage), fines, fees, licenses, permits, and other revenues could be adversely affected.

N. Implementation of GASB Statement No. 84

The County implemented GASB Statement No. 84, Fiduciary Activities, for the year ended December 31, 2021. GASB 84 requires that Custodial Funds, previously referred to as Agency Funds, adopt the accrual basis of accounting. The County's fiduciary funds include only custodial funds. A Statement of Net Position presents assets, deferred outflows of assets, liabilities, deferred inflows of resources, and net position. Restricted Net Position includes amounts due beneficiaries when the government is compelled to distribute assets. A Statement of Changes in Net Position presents additions to and deductions from net position.

Implementation of GASB No. 84 requires a restatement of beginning Fiduciary Funds – Custodial Funds Net Position:

| | |
|-------------------------------------------------|-------------------|
| Net Position at January 1, 2020 | \$ - |
| Implement GASB-84 | 178,993 |
| Net position restated at January 1, 2020 | \$ 178,993 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021

O. Prior Period Adjustment

| <u>Fund Name/Account Title</u> | <u>As Originally Reported December 31, 2020</u> | <u>Prior Period Adjustment Amount</u> | <u>As Revised December 31, 2020</u> |
|-------------------------------------------------|---------------------------------------------------------|-----------------------------------------------|-----------------------------------------|
| Road & Bridge Precinct Number 4 Fund Balance | \$ 1,914,948 | \$ (218,447) | \$ 1,696,501 |
| Deferred revenue | (218,447) | 218,447 | - |
| Grant revenue | 260,315 | (218,447) | 41,868 |
| To correct prior year grant revenue | | | |
| HAVA CARES Act Fund Balance | \$ 160,144 | \$ 105,989 | 266,133 |
| Deferred revenue | - | (105,989) | (105,989) |
| To defer prior year unearned grant revenue | | | |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

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

May 23, 2022

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 1 of 6

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|-----------------------------------------------|-------------------------|-------------------|-------------------|-------------------------------------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Receipts: | | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 9,177,509 | \$ 9,177,509 | \$ 9,273,352 | \$ 95,843 |
| <i>Other taxes</i> | 1,515,050 | 1,516,550 | 1,744,327 | 227,777 |
| <i>Licenses and permits</i> | 20,000 | 20,000 | 28,645 | 8,645 |
| <i>Fines and forfeitures</i> | 541,500 | 544,000 | 652,064 | 108,064 |
| <i>Charges for services</i> | 2,051,350 | 2,253,350 | 2,341,941 | 88,591 |
| <i>Intergovernmental</i> | 193,700 | 909,150 | 964,207 | 55,057 |
| <i>Miscellaneous</i> | 226,891 | 299,591 | 568,130 | 268,539 |
| Total receipts | <u>13,726,000</u> | <u>14,720,150</u> | <u>15,572,666</u> | <u>852,516</u> |
| Disbursements: | | | | |
| Current: | | | | |
| General Administration | | | | |
| County Judge | | | | |
| <i>Personnel services</i> | 202,450 | 202,450 | 201,968 | 482 |
| <i>Supplies</i> | 3,000 | 3,000 | 3,912 | (912) |
| <i>Services and charges</i> | 8,200 | 8,200 | 6,198 | 2,002 |
| <i>Capital outlay</i> | 2,500 | 2,500 | 2,210 | 290 |
| Total County Judge | <u>216,150</u> | <u>216,150</u> | <u>214,288</u> | <u>1,862</u> |
| Commissioners' Court | | | | |
| <i>Personnel services</i> | 342,150 | 342,150 | 340,925 | 1,225 |
| <i>Supplies</i> | 75,000 | 75,000 | 62,081 | 12,919 |
| <i>Services and charges</i> | 816,150 | 816,150 | 700,779 | 115,371 |
| Total Commissioners' Court | <u>1,233,300</u> | <u>1,233,300</u> | <u>1,103,785</u> | <u>129,515</u> |
| County Clerk | | | | |
| <i>Personnel services</i> | 334,275 | 334,275 | 311,227 | 23,048 |
| <i>Supplies</i> | 14,000 | 14,000 | 7,223 | 6,777 |
| <i>Services and charges</i> | 10,000 | 10,000 | 3,956 | 6,044 |
| <i>Capital outlay</i> | 5,000 | 5,000 | 995 | 4,005 |
| Total County Clerk | <u>363,275</u> | <u>363,275</u> | <u>323,401</u> | <u>39,874</u> |
| Elections | | | | |
| <i>Personnel services</i> | 111,175 | 111,175 | 110,746 | 429 |
| <i>Supplies</i> | 13,000 | 13,000 | 10,658 | 2,342 |
| <i>Services and charges</i> | 40,000 | 40,000 | 30,261 | 9,739 |
| <i>Capital outlay</i> | 16,000 | 16,000 | -- | 16,000 |
| Total Elections | <u>180,175</u> | <u>180,175</u> | <u>151,665</u> | <u>28,510</u> |
| Veteran Service Officer | | | | |
| <i>Personnel services</i> | 21,135 | 21,135 | 21,135 | -- |
| <i>Supplies</i> | 750 | 750 | 573 | 177 |
| <i>Services and charges</i> | 1,750 | 1,000 | 687 | 313 |
| <i>Capital outlay</i> | -- | 750 | 742 | 8 |
| Total Veteran Service Officer | <u>23,635</u> | <u>23,635</u> | <u>23,137</u> | <u>498</u> |
| Information Technology | | | | |
| <i>Personnel services</i> | 72,075 | 72,075 | 71,895 | 180 |
| <i>Supplies</i> | 4,000 | 4,000 | 4,023 | (23) |
| <i>Services and charges</i> | 148,000 | 148,000 | 104,122 | 43,878 |
| <i>Capital outlay</i> | 2,000 | 2,000 | 530 | 1,470 |
| Total Information Technology | <u>226,075</u> | <u>226,075</u> | <u>180,570</u> | <u>45,505</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 2 of 6

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
| | Original | Final | | |
| Nondepartmental | | | | |
| <i>Personnel services</i> | \$ 188,940 | \$ 188,940 | \$ 22,544 | \$ 166,396 |
| <i>Supplies</i> | 38,500 | 38,500 | 32,057 | 6,443 |
| <i>Services and charges</i> | 139,150 | 142,150 | 100,024 | 42,126 |
| <i>Capital outlay</i> | 100,000 | 722,500 | - | 722,500 |
| Total Nondepartmental | <u>466,590</u> | <u>1,092,090</u> | <u>154,625</u> | <u>937,465</u> |
| Total General Administration | <u>2,709,200</u> | <u>3,334,700</u> | <u>2,151,471</u> | <u>1,183,229</u> |
| Financial Administration | | | | |
| County Auditor | | | | |
| <i>Personnel services</i> | 216,770 | 216,770 | 214,131 | 2,639 |
| <i>Supplies</i> | 3,250 | 2,650 | 1,837 | 813 |
| <i>Services and charges</i> | 5,100 | 5,100 | 4,519 | 581 |
| <i>Capital outlay</i> | 2,000 | 2,600 | 2,561 | 39 |
| Total County Auditor | <u>227,120</u> | <u>227,120</u> | <u>223,048</u> | <u>4,072</u> |
| County Treasurer | | | | |
| <i>Personnel services</i> | 77,965 | 77,965 | 77,652 | 313 |
| <i>Supplies</i> | 2,500 | 2,500 | 1,816 | 684 |
| <i>Services and charges</i> | 4,000 | 4,000 | 1,544 | 2,456 |
| <i>Capital outlay</i> | 1,000 | 1,000 | - | 1,000 |
| Total County Treasurer | <u>85,465</u> | <u>85,465</u> | <u>81,012</u> | <u>4,453</u> |
| Tax Assessor - Collector | | | | |
| <i>Personnel services</i> | 242,750 | 242,750 | 245,979 | (3,229) |
| <i>Supplies</i> | 4,250 | 5,000 | 4,275 | 725 |
| <i>Services and charges</i> | 4,500 | 6,750 | 5,393 | 1,357 |
| <i>Capital outlay</i> | 2,500 | 2,500 | - | 2,500 |
| Total Tax Assessor - Collector | <u>254,000</u> | <u>257,000</u> | <u>255,647</u> | <u>1,353</u> |
| Total Financial Administration | <u>566,585</u> | <u>569,585</u> | <u>559,707</u> | <u>9,878</u> |
| Judicial | | | | |
| County Court | | | | |
| <i>Services and charges</i> | 32,000 | 32,000 | 19,926 | 12,074 |
| Total County Court | <u>32,000</u> | <u>32,000</u> | <u>19,926</u> | <u>12,074</u> |
| Public Defender | | | | |
| <i>Personnel services</i> | 192,000 | 192,000 | 191,002 | 998 |
| <i>Supplies</i> | 3,000 | 2,750 | 879 | 1,871 |
| <i>Services and charges</i> | 8,000 | 8,250 | 6,114 | 2,136 |
| <i>Capital outlay</i> | 1,000 | 1,000 | 770 | 230 |
| Total Public Defender | <u>204,000</u> | <u>204,000</u> | <u>198,765</u> | <u>5,235</u> |
| 25th Judicial District | | | | |
| <i>Supplies</i> | 500 | 500 | - | 500 |
| <i>Services and charges</i> | 26,600 | 26,600 | 23,166 | 3,414 |
| Total 25th Judicial District | <u>27,100</u> | <u>27,100</u> | <u>23,166</u> | <u>3,914</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 3 of 6

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
| | Original | Final | | |
| 2nd 25th Judicial District | | | | |
| <i>Supplies</i> | \$ 500 | \$ 500 | \$ -- | \$ 500 |
| <i>Services and charges</i> | 26,600 | 26,600 | 22,526 | 4,074 |
| Total 2nd 25th Judicial District | <u>27,100</u> | <u>27,100</u> | <u>22,526</u> | <u>4,574</u> |
| District Court | | | | |
| <i>Services and charges</i> | 86,000 | 86,000 | 53,695 | 32,305 |
| Total District Court | <u>86,000</u> | <u>86,000</u> | <u>53,695</u> | <u>32,305</u> |
| District Clerk | | | | |
| <i>Personnel services</i> | 202,450 | 202,450 | 201,756 | 694 |
| <i>Supplies</i> | 7,000 | 7,000 | 4,805 | 2,195 |
| <i>Services and charges</i> | 6,750 | 6,750 | 5,841 | 909 |
| <i>Capital outlay</i> | 5,000 | 5,000 | 1,631 | 3,369 |
| Total District Clerk | <u>221,200</u> | <u>221,200</u> | <u>214,033</u> | <u>7,167</u> |
| Justice of the Peace Number 1 | | | | |
| <i>Personnel services</i> | 165,525 | 165,525 | 155,073 | 10,452 |
| <i>Supplies</i> | 4,000 | 4,000 | 3,421 | 579 |
| <i>Services and charges</i> | 8,750 | 8,750 | 4,982 | 3,768 |
| <i>Capital outlay</i> | 2,000 | 2,000 | 2,465 | (465) |
| Total Justice of the Peace Number 1 | <u>180,275</u> | <u>180,275</u> | <u>165,941</u> | <u>14,334</u> |
| Justice of the Peace Number 2 | | | | |
| <i>Personnel services</i> | 156,920 | 156,920 | 154,704 | 2,216 |
| <i>Supplies</i> | 4,000 | 4,000 | 2,416 | 1,584 |
| <i>Services and charges</i> | 13,000 | 13,000 | 6,746 | 6,254 |
| <i>Capital outlay</i> | 2,000 | 2,000 | -- | 2,000 |
| Total Justice of the Peace Number 2 | <u>175,920</u> | <u>175,920</u> | <u>163,866</u> | <u>12,054</u> |
| Justice of the Peace Number 3 | | | | |
| <i>Personnel services</i> | 159,650 | 159,650 | 158,170 | 1,480 |
| <i>Supplies</i> | 5,500 | 6,500 | 6,064 | 436 |
| <i>Services and charges</i> | 7,500 | 6,500 | 2,500 | 4,000 |
| <i>Capital outlay</i> | 3,000 | 3,000 | 2,380 | 620 |
| Total Justice of the Peace Number 3 | <u>175,650</u> | <u>175,650</u> | <u>169,114</u> | <u>6,536</u> |
| Justice of the Peace Number 4 | | | | |
| <i>Personnel services</i> | 138,450 | 138,450 | 127,379 | 11,071 |
| <i>Supplies</i> | 3,500 | 3,500 | 3,014 | 486 |
| <i>Services and charges</i> | 15,000 | 15,000 | 10,877 | 4,123 |
| <i>Capital outlay</i> | 2,000 | 2,000 | -- | 2,000 |
| Total Justice of the Peace Number 4 | <u>158,950</u> | <u>158,950</u> | <u>141,270</u> | <u>17,680</u> |
| County Attorney | | | | |
| <i>Personnel services</i> | 472,410 | 472,410 | 423,263 | 49,147 |
| <i>Services and charges</i> | 28,500 | 28,500 | 25,982 | 2,518 |
| <i>Capital outlay</i> | 2,400 | 2,400 | -- | 2,400 |
| Total County Attorney | <u>503,310</u> | <u>503,310</u> | <u>449,245</u> | <u>54,065</u> |
| Total Judicial | <u>1,791,505</u> | <u>1,791,505</u> | <u>1,621,567</u> | <u>169,938</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 4 of 6

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
| | Original | Final | | |
| Public Safety | | | | |
| <i>Emergency Management</i> | | | | |
| <i>Personnel services</i> | \$ 87,215 | \$ 87,215 | \$ 86,180 | \$ 1,035 |
| <i>Supplies</i> | 3,000 | 3,000 | 1,545 | 1,455 |
| <i>Services and charges</i> | 39,750 | 100,950 | 94,288 | 6,662 |
| <i>Capital outlay</i> | 20,000 | 20,000 | 16,000 | 4,000 |
| <i>Other</i> | 40,000 | 15,000 | - | 15,000 |
| Total Emergency Management | <u>189,965</u> | <u>226,165</u> | <u>198,013</u> | <u>28,152</u> |
| EMS Director/Ambulance | | | | |
| <i>Personnel services</i> | 1,934,225 | 2,032,225 | 2,042,168 | (9,943) |
| <i>Supplies</i> | 177,500 | 177,500 | 149,051 | 28,449 |
| <i>Services and charges</i> | 197,000 | 233,000 | 197,669 | 35,331 |
| <i>Capital outlay</i> | 260,000 | 353,000 | 61,447 | 291,553 |
| Total EMS Director/Ambulance | <u>2,568,725</u> | <u>2,795,725</u> | <u>2,450,335</u> | <u>345,390</u> |
| Constables | | | | |
| <i>Personnel services</i> | 135,400 | 135,400 | 133,032 | 2,368 |
| <i>Services and charges</i> | 17,100 | 17,100 | 6,286 | 10,814 |
| Total Constables | <u>152,500</u> | <u>152,500</u> | <u>139,318</u> | <u>13,182</u> |
| 911 Rural Addressing | | | | |
| <i>Personnel services</i> | 109,170 | 109,170 | 102,432 | 6,738 |
| <i>Supplies</i> | 5,000 | 5,000 | 3,789 | 1,211 |
| <i>Services and charges</i> | 27,250 | 27,250 | 11,495 | 15,755 |
| <i>Capital outlay</i> | 12,500 | 12,500 | 1,886 | 10,614 |
| Total 911 Rural Addressing | <u>153,920</u> | <u>153,920</u> | <u>119,602</u> | <u>34,318</u> |
| County Sheriff | | | | |
| <i>Personnel services</i> | 2,287,100 | 2,287,100 | 2,072,639 | 214,461 |
| <i>Supplies</i> | 126,000 | 126,000 | 123,350 | 2,650 |
| <i>Services and charges</i> | 263,500 | 269,000 | 217,361 | 51,639 |
| <i>Capital outlay</i> | 279,000 | 299,000 | 267,881 | 31,119 |
| Total County Sheriff | <u>2,955,600</u> | <u>2,981,100</u> | <u>2,681,231</u> | <u>299,869</u> |
| Operation of Jail | | | | |
| <i>Personnel services</i> | 1,367,200 | 1,367,200 | 1,239,668 | 127,532 |
| <i>Supplies</i> | 191,500 | 191,500 | 152,751 | 38,749 |
| <i>Services and charges</i> | 445,500 | 448,500 | 388,130 | 60,370 |
| <i>Capital outlay</i> | 5,000 | 5,000 | 4,195 | 805 |
| Total Operation of Jail | <u>2,009,200</u> | <u>2,012,200</u> | <u>1,784,744</u> | <u>227,456</u> |
| Correction - Probation Juvenile | | | | |
| <i>Personnel services</i> | 13,888 | 13,888 | 13,877 | 11 |
| <i>Services and charges</i> | 157,052 | 182,052 | 177,202 | 4,850 |
| Total Correction - Probation Juvenile | <u>170,940</u> | <u>195,940</u> | <u>191,079</u> | <u>4,861</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 5 of 6

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
| | Original | Final | | |
| Department of Public Safety | | | | |
| Personnel services | \$ 51,370 | \$ 51,370 | \$ 50,573 | \$ 797 |
| Supplies | 1,200 | 1,200 | 107 | 1,093 |
| Services and charges | 2,500 | 2,500 | 2,203 | 297 |
| Total Department of Public Safety | <u>55,070</u> | <u>55,070</u> | <u>52,883</u> | <u>2,187</u> |
| Total Public Safety | <u>8,255,920</u> | <u>8,572,620</u> | <u>7,617,205</u> | <u>955,415</u> |
| Public Facilities | | | | |
| Courthouse Building | | | | |
| Personnel services | 243,615 | 243,615 | 191,366 | 52,249 |
| Supplies | 48,000 | 48,000 | 30,950 | 17,050 |
| Services and charges | 293,250 | 346,750 | 276,630 | 70,120 |
| Capital outlay | 10,000 | 10,000 | -- | 10,000 |
| Total Courthouse Building | <u>594,865</u> | <u>648,365</u> | <u>498,946</u> | <u>149,419</u> |
| HGAC Solid Waste Grant | | | | |
| Services and charges | -- | 68,450 | 66,708 | 1,742 |
| Total HGAC Solid Waste Grant | <u>--</u> | <u>68,450</u> | <u>66,708</u> | <u>1,742</u> |
| Total Public Facilities | <u>594,865</u> | <u>716,815</u> | <u>565,654</u> | <u>151,161</u> |
| Conservation | | | | |
| Agriculture Extension Service | | | | |
| Personnel services | 143,875 | 143,875 | 87,376 | 56,499 |
| Supplies | 6,500 | 6,500 | 3,900 | 2,600 |
| Services and charges | 25,150 | 25,150 | 14,677 | 10,473 |
| Capital outlay | 2,000 | 2,000 | 749 | 1,251 |
| Total Agriculture Extension Service | <u>177,525</u> | <u>177,525</u> | <u>106,702</u> | <u>70,823</u> |
| Total Conservation | <u>177,525</u> | <u>177,525</u> | <u>106,702</u> | <u>70,823</u> |
| Health and Welfare | | | | |
| Septic System - Flood Plain | | | | |
| Personnel services | 32,025 | 32,025 | 32,049 | (24) |
| Supplies | 1,400 | 1,400 | 1,275 | 125 |
| Services and charges | 13,250 | 13,250 | 2,384 | 10,866 |
| Capital outlay | 2,000 | 2,000 | -- | 2,000 |
| Total Septic System - Flood Plain | <u>48,675</u> | <u>48,675</u> | <u>35,708</u> | <u>12,967</u> |
| Mental Health and Alcohol | | | | |
| Services and charges | 19,180 | 19,180 | 15,386 | 3,794 |
| Total Mental Health and Alcohol | <u>19,180</u> | <u>19,180</u> | <u>15,386</u> | <u>3,794</u> |
| Contract Services | | | | |
| Services and charges | 143,880 | 145,880 | 162,136 | (16,256) |
| Other | 26,000 | 26,000 | 23,500 | 2,500 |
| Total Contract Services | <u>169,880</u> | <u>171,880</u> | <u>185,636</u> | <u>(13,756)</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 6 of 6

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
| | Original | Final | | |
| Indigent Health Care | | | | |
| <i>Personnel services</i> | \$ 19,015 | \$ 19,015 | \$ 18,785 | \$ 230 |
| <i>Supplies</i> | 750 | 750 | 634 | 116 |
| <i>Services and charges</i> | 351,500 | 351,500 | 99,466 | 252,034 |
| <i>Capital outlay</i> | 1,000 | 1,000 | -- | 1,000 |
| Total Indigent Health Care | <u>372,265</u> | <u>372,265</u> | <u>118,885</u> | <u>253,380</u> |
| | | | | |
| Parks and Recreation | | | | |
| <i>Services and charges</i> | <u>5,000</u> | <u>5,000</u> | <u>2,342</u> | <u>2,658</u> |
| Total Parks and Recreation | <u>5,000</u> | <u>5,000</u> | <u>2,342</u> | <u>2,658</u> |
| | | | | |
| Total Health and Welfare | <u>615,000</u> | <u>617,000</u> | <u>357,957</u> | <u>259,043</u> |
| | | | | |
| Total disbursements | <u>14,710,600</u> | <u>15,779,750</u> | <u>12,980,263</u> | <u>2,799,487</u> |
| | | | | |
| Excess (deficiency) of receipts over (under) disbursements | <u>(984,600)</u> | <u>(1,059,600)</u> | <u>2,592,403</u> | <u>3,652,003</u> |
| | | | | |
| Other financing sources (uses): | | | | |
| <i>Transfers out</i> | <u>(70,000)</u> | <u>(70,000)</u> | <u>(70,000)</u> | <u>--</u> |
| Total other financing sources (uses) | <u>(70,000)</u> | <u>(70,000)</u> | <u>(70,000)</u> | <u>--</u> |
| | | | | |
| Net change in cash | (1,054,600) | (1,129,600) | 2,522,403 | 3,652,003 |
| | | | | |
| Cash, January 1 | <u>3,940,624</u> | <u>3,940,624</u> | <u>3,940,624</u> | <u>--</u> |
| | | | | |
| Cash, December 31 | <u>\$ 2,886,024</u> | <u>\$ 2,811,024</u> | <u>\$ 6,463,027</u> | <u>\$ 3,652,003</u> |

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

May 23, 2022

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 | | | | | Plan Year | | |
|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
| Total pension liability: | | | | | | | | |
| Service cost | \$ 892,782 | \$ 875,414 | \$ 843,015 | \$ 853,142 | \$ 836,962 | \$ 773,517 | \$ 761,630 | \$ -- |
| Interest | 2,676,791 | 2,477,862 | 2,320,499 | 2,170,299 | 1,979,662 | 1,840,828 | 1,710,490 | -- |
| Changes of benefit terms | -- | 151,471 | -- | -- | -- | 67,051 | -- | -- |
| Differences between expected and actual experience | 244,044 | 55,941 | (184,870) | (304,240) | (5,710) | (321,956) | (378,403) | -- |
| Changes of assumptions | 2,049,694 | -- | -- | 140,390 | -- | 259,033 | -- | -- |
| Benefit payments, including refunds of employee contributions | (1,147,271) | (1,097,968) | (1,039,762) | (952,208) | (850,145) | (704,126) | (598,521) | -- |
| Net change in total pension liability | 4,716,040 | 2,462,720 | 1,938,882 | 1,907,383 | 1,960,769 | 1,914,347 | 1,495,196 | -- |
| Total pension liability - beginning | 32,716,488 | 30,253,768 | 28,314,886 | 26,407,503 | 24,446,734 | 22,532,387 | 21,037,191 | -- |
| Total pension liability - ending (a) | <u>\$ 37,432,528</u> | <u>\$ 32,716,488</u> | <u>\$ 30,253,768</u> | <u>\$ 28,314,886</u> | <u>\$ 26,407,503</u> | <u>\$ 24,446,734</u> | <u>\$ 22,532,387</u> | <u>\$ --</u> |
| Plan fiduciary net position: | | | | | | | | |
| Contributions - employer | \$ 928,353 | \$ 906,348 | \$ 857,019 | \$ 823,098 | \$ 774,297 | \$ 743,592 | \$ 697,017 | \$ -- |
| Contributions - employee | 541,545 | 528,707 | 499,932 | 480,145 | 451,679 | 432,322 | 402,904 | -- |
| Net investment income | 3,265,027 | 4,410,498 | (500,431) | 3,407,625 | 1,574,645 | (144,583) | 1,312,625 | -- |
| Benefit payments, including refunds of employee contributions | (1,147,271) | (1,097,968) | (1,039,762) | (952,208) | (850,145) | (704,127) | (598,521) | -- |
| Administrative expense | (25,737) | (24,079) | (21,574) | (17,990) | (17,101) | (15,190) | (15,490) | -- |
| Other | 12,678 | 15,943 | 12,166 | 4,535 | 141,090 | (14,178) | (116,887) | -- |
| Net change in plan fiduciary net position | 3,574,595 | 4,739,449 | (192,650) | 3,745,205 | 2,074,465 | 297,836 | 1,681,648 | -- |
| Plan fiduciary net position - beginning | 31,598,799 | 26,859,350 | 27,052,000 | 23,306,795 | 21,232,330 | 20,934,494 | 19,252,846 | -- |
| Plan fiduciary net position - ending (b) | <u>\$ 35,173,394</u> | <u>\$ 31,598,799</u> | <u>\$ 26,859,350</u> | <u>\$ 27,052,000</u> | <u>\$ 23,306,795</u> | <u>\$ 21,232,330</u> | <u>\$ 20,934,494</u> | <u>\$ --</u> |
| County's net pension liability - ending (a) - (b) | <u>\$ 2,259,134</u> | <u>\$ 1,117,689</u> | <u>\$ 3,394,418</u> | <u>\$ 1,262,886</u> | <u>\$ 3,100,708</u> | <u>\$ 3,214,404</u> | <u>\$ 1,597,893</u> | <u>\$ --</u> |
| Plan fiduciary net position as a percentage of the total pension liability | 93.96% | 96.58% | 88.78% | 95.54% | 88.26% | 86.85% | 92.91% | N/A |
| Covered payroll | \$ 7,736,362 | \$ 7,552,964 | \$ 7,141,886 | \$ 6,859,208 | \$ 6,452,554 | \$ 6,176,023 | \$ 5,755,766 | \$ -- |
| County's net pension liability as a percentage of covered payroll | 29.20% | 14.80% | 47.53% | 18.41% | 48.05% | 52.05% | 27.76% | 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 23, 2022**

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

| | Fiscal Year | | | | | | | |
|----------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|--------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Actuarially determined contribution | \$ 857,514 | \$ 849,453 | \$ 824,028 | \$ 812,747 | \$ 790,181 | \$ 766,563 | \$ 743,592 | \$ 698,000 |
| Contributions in relation to the actuarially determined contribution | 937,174 | 928,353 | 906,507 | 857,019 | 823,098 | 774,297 | 743,592 | 698,000 |
| Contribution deficiency (excess) | <u>\$ (79,660)</u> | <u>\$ (78,900)</u> | <u>\$ (82,479)</u> | <u>\$ (44,272)</u> | <u>\$ (32,917)</u> | <u>\$ (7,734)</u> | <u>\$ --</u> | <u>\$ --</u> |
| Covered-employee payroll | \$ 7,809,778 | \$ 7,736,362 | \$ 7,552,964 | \$ 7,141,886 | \$ 6,859,208 | \$ 6,452,554 | \$ 6,176,023 | \$ 5,750,000 |
| Contributions as a percentage of covered payroll | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% |

Notes to Schedule

Valuation date: 12/31/20

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 | 13.4 years (based on contribution rate calculated in 12/31/19 valuation) |
| Asset valuation method | 5-year smoothed market |
| Inflation | 2.500% |
| Salary increases | Varies by age and service. 4.6% average over career including inflation |
| Investment rate of return | 7.5%, 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 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 rates reflected for benefits earned after 2017; 2018: No changes in plan provisions; 2019: No changes in plan provisions.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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

| | Fiscal Year Ende | | | | | Fiscal Year Ended | | | |
|------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|--------------|--------------|--|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | |
| Total OPEB liability: | | | | | | | | | |
| Service cost | \$ 18,447 | \$ 14,978 | \$ 14,978 | \$ 14,388 | \$ -- | \$ -- | \$ -- | \$ -- | |
| Interest | 3,844 | 7,477 | 6,003 | 5,767 | -- | -- | -- | -- | |
| Changes of benefit terms | -- | -- | -- | -- | -- | -- | -- | -- | |
| Differences between expected and actual experience | -- | (18,828) | -- | -- | -- | -- | -- | -- | |
| Changes of assumptions or other inputs | -- | (8,148) | -- | -- | -- | -- | -- | -- | |
| Benefit payments | -- | -- | -- | -- | -- | -- | -- | -- | |
| Net change in total OPEB liability | 22,291 | (4,521) | 20,981 | 20,155 | -- | -- | -- | -- | |
| Total OPEB liability - beginning | 162,879 | 167,400 | 146,419 | 126,264 | -- | -- | -- | -- | |
| Total OPEB liability - ending | <u>\$ 185,170</u> | <u>\$ 162,879</u> | <u>\$ 167,400</u> | <u>\$ 146,419</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | |
| Covered-employee payroll | \$ 6,199,266 | \$ 6,199,266 | \$ 5,857,109 | \$ 5,857,109 | \$ -- | \$ -- | \$ -- | \$ -- | |
| Total OPEB liability as a percentage of covered-employee payroll | 2.99% | 2.63% | 2.86% | 2.50% | -- | -- | -- | -- | |

Notes to Schedule:

There were no changes of benefit terms in 2021

There were no changes of assumptions in 2021. The following are the discount rates used in each period.

| | |
|------|-------|
| 2021 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |
| 2020 | 4.50% |

* 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 23, 2022**

COLORADO COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

1. Budget/GAAP reconciliation

The following is a reconciliation of budget basis (cash) to GAAP basis for the General Fund, Budgeted Special Revenue Funds, and Debt Service Fund:

| | General Fund | Budgeted Special Revenue Funds | Debt Service Fund |
|-------------------------------------------------------------------|---------------------|-----------------------------------------|-------------------------|
| Change in net unrestricted cash and investments - Budget Basis | \$ 2,432,125 | \$ 417,288 | \$ 5,074 |
| Adjustments to GAAP basis | | | |
| Revenue recognition differences | (584,144) | (168,368) | (11) |
| Expenditure recognition differences | (30,237) | (81,116) | - |
| Other sources and uses | - | 24,000 | - |
| Net change in fund balance - GAAP Basis | <u>\$ 1,817,744</u> | <u>\$ 191,804</u> | <u>\$ 5,063</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**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 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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.

American Rescue Plan – This fund is used to account federal source revenue used to replace county revenue lost due to COVID-19 Public Health Emergency.

Rock Island Water Improvement Project Fund – This fund is used to account for federal source revenues used to construct a 50,000 gallon elevated water storage tank.

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.

Harvey Disaster Recovery – This fund is used to account federal source revenues used for drainage and road improvements in unincorporated areas of the county related to Hurricane Harvey declared events.

Elections Services Contract – This fund is used to account for revenues and expenses related to the costs and expenses to conduct and supervise a political subdivision's election.

HAVA Cares Act Fund – This fund is used to account federal source revenue used to improve the administration of elections for Federal office including to enhance election technology and make election security improvements.

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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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.

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.

FIDUCIARY FUNDS

CUSTODIAL 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.

Justice of the Peace #2 – This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Justice of the Peace #4 – 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 revenues and expenditures related to the collection of returned checks given to various county businesses.

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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

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

May 23, 2022

EXHIBIT C-1

**COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

| | <u>Special Revenue Funds</u> | <u>Debt Service Fund</u> | <u>Capital Projects Fund</u> | <u>Total Nonmajor Governmental Funds (See Exhibit A-3)</u> |
|--------------------------------------------------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|----------------------------------------------------------------------------|
| Assets: | | | | |
| <i>Cash</i> | \$ 9,143,923 | \$ 149,989 | \$ 174,903 | \$ 9,468,815 |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | 2,997,146 | 487,458 | -- | 3,484,604 |
| <i>Accounts</i> | 4,396 | 635 | -- | 5,031 |
| <i>Fines</i> | 65,493 | -- | -- | 65,493 |
| <i>Due from other governments</i> | 1,081,320 | -- | -- | 1,081,320 |
| Restricted assets: | | | | |
| <i>Cash</i> | 433,878 | 69,549 | -- | 503,427 |
| <i>Due from other governments</i> | 663,835 | 97,800 | -- | 761,635 |
| Total Assets | <u>\$ 14,389,991</u> | <u>\$ 805,431</u> | <u>\$ 174,903</u> | <u>\$ 15,370,325</u> |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ 924,428 | \$ -- | \$ -- | \$ 924,428 |
| Total Liabilities | <u>924,428</u> | <u>--</u> | <u>--</u> | <u>924,428</u> |
| Deferred Inflows of Resources | | | | |
| <i>Deferred revenue</i> | 6,347,881 | 653,803 | -- | 7,001,684 |
| Total Deferred Inflows of Resources | <u>6,347,881</u> | <u>653,803</u> | <u>--</u> | <u>7,001,684</u> |
| Fund Balances: | | | | |
| <i>Restricted</i> | 1,333,953 | 151,628 | 174,903 | 1,660,484 |
| <i>Committed</i> | 5,783,729 | -- | -- | 5,783,729 |
| Total Fund Balances | <u>7,117,682</u> | <u>151,628</u> | <u>174,903</u> | <u>7,444,213</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 14,389,991</u> | <u>\$ 805,431</u> | <u>\$ 174,903</u> | <u>\$ 15,370,325</u> |

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

May 23, 2022

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, 2021*

| | 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> | \$ 3,305,998 | \$ 627,561 | \$ -- | \$ 3,933,559 |
| <i>Licenses and permits</i> | 771,613 | -- | -- | 771,613 |
| <i>Fines and forfeitures</i> | 9,836 | -- | -- | 9,836 |
| <i>Charges for services</i> | 286,736 | -- | -- | 286,736 |
| <i>Intergovernmental</i> | 1,465,304 | -- | -- | 1,465,304 |
| <i>Miscellaneous</i> | 180,171 | 5,669 | 2,341 | 188,181 |
| Total revenues | <u>6,019,658</u> | <u>633,230</u> | <u>2,341</u> | <u>6,655,229</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>General administration</i> | 257,378 | -- | -- | 257,378 |
| <i>Judicial</i> | 41,572 | -- | -- | 41,572 |
| <i>Public safety</i> | 78,708 | -- | -- | 78,708 |
| <i>Public facilities</i> | 1,398,045 | -- | -- | 1,398,045 |
| <i>Public transportation</i> | 3,864,240 | -- | -- | 3,864,240 |
| Debt service: | | | | |
| <i>Principal and interest</i> | -- | 628,167 | -- | 628,167 |
| Total expenditures | <u>5,639,943</u> | <u>628,167</u> | <u>--</u> | <u>6,268,110</u> |
| Excess (deficiency) of revenues over (under) expenditures | 379,715 | 5,063 | 2,341 | 387,119 |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | 200,654 | -- | -- | 200,654 |
| <i>Transfers out</i> | (130,654) | -- | -- | (130,654) |
| <i>Gain/(loss) from disposal of capital assets</i> | 24,000 | -- | -- | 24,000 |
| Total other financing sources (uses) | <u>94,000</u> | <u>--</u> | <u>--</u> | <u>94,000</u> |
| Net change in fund balance | 473,715 | 5,063 | 2,341 | 481,119 |
| Fund balances, January 1 | 6,968,402 | 146,565 | 172,562 | 7,287,529 |
| Prior period adjustment | <u>(324,436)</u> | <u>--</u> | <u>--</u> | <u>(324,436)</u> |
| Fund balances, December 31 | <u>\$ 7,117,681</u> | <u>\$ 151,628</u> | <u>\$ 174,903</u> | <u>\$ 7,444,212</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
*COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021*

| | <u>County Attorney Forfeiture</u> | <u>Records Preservation</u> | <u>Airport</u> | <u>Sheriff Forfeiture</u> |
|------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------|-----------------------------|-------------------------------|
| Assets: | | | | |
| <i>Cash</i> | \$ 299,667 | \$ 705,975 | \$ 65,754 | \$ 56,380 |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | -- | -- | -- | -- |
| <i>Accounts</i> | -- | -- | 1,175 | -- |
| <i>Fines</i> | -- | 20,528 | -- | -- |
| <i>Due from other governments</i> | -- | -- | -- | -- |
| Restricted assets: | | | | |
| <i>Cash</i> | -- | -- | -- | -- |
| <i>Due from other governments</i> | -- | -- | -- | -- |
| Total Assets | <u><u>\$ 299,667</u></u> | <u><u>\$ 726,503</u></u> | <u><u>\$ 66,929</u></u> | <u><u>\$ 56,380</u></u> |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ -- | \$ -- | \$ 4,804 | \$ -- |
| Total Liabilities | <u><u>--</u></u> | <u><u>--</u></u> | <u><u>4,804</u></u> | <u><u>--</u></u> |
| Deferred Inflows of Resources | | | | |
| <i>Deferred revenue</i> | -- | 20,528 | -- | -- |
| Total Deferred Inflows of Resources | <u><u>--</u></u> | <u><u>20,528</u></u> | <u><u>--</u></u> | <u><u>--</u></u> |
| Fund Balances: | | | | |
| <i>Restricted</i> | 299,667 | 705,975 | -- | 56,380 |
| <i>Committed</i> | -- | -- | 62,125 | -- |
| Total Fund Balances | <u><u>299,667</u></u> | <u><u>705,975</u></u> | <u><u>62,125</u></u> | <u><u>56,380</u></u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u><u>\$ 299,667</u></u> | <u><u>\$ 726,503</u></u> | <u><u>\$ 66,929</u></u> | <u><u>\$ 56,380</u></u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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

| <u>American Rescue Plan</u> | <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> |
|-------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| \$ 2,098,574 | \$ 1,383,313 | \$ 760,358 | \$ 1,593,659 | \$ 1,808,206 |
| -- | 748,987 | 756,779 | 870,971 | 620,409 |
| -- | 806 | 813 | 937 | 665 |
| -- | -- | -- | -- | -- |
| -- | -- | 165,657 | -- | -- |
| -- | 108,431 | 109,559 | 126,072 | 89,816 |
| -- | <u>165,888</u> | <u>167,614</u> | <u>192,923</u> | <u>137,410</u> |
| <u>\$ 2,098,574</u> | <u>\$ 2,407,425</u> | <u>\$ 1,960,780</u> | <u>\$ 2,784,562</u> | <u>\$ 2,656,506</u> |
| \$ -- | \$ 330 | \$ 886 | \$ 1,059 | \$ 1,235 |
| -- | <u>330</u> | <u>886</u> | <u>1,059</u> | <u>1,235</u> |
| <u>2,087,382</u> | <u>1,021,845</u> | <u>1,032,478</u> | <u>1,188,266</u> | <u>846,428</u> |
| <u>2,087,382</u> | <u>1,021,845</u> | <u>1,032,478</u> | <u>1,188,266</u> | <u>846,428</u> |
| 11,192 | -- | -- | -- | -- |
| -- | <u>1,385,250</u> | <u>927,416</u> | <u>1,595,237</u> | <u>1,808,843</u> |
| <u>11,192</u> | <u>1,385,250</u> | <u>927,416</u> | <u>1,595,237</u> | <u>1,808,843</u> |
| <u>\$ 2,098,574</u> | <u>\$ 2,407,425</u> | <u>\$ 1,960,780</u> | <u>\$ 2,784,562</u> | <u>\$ 2,656,506</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
*COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021*

| | <u>Harvey Disaster Recovery</u> | <u>Election Services Contract</u> | <u>HAVA Cares Act</u> | <u>LEOSE</u> |
|--------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------|-------------------------------|-----------------|
| Assets: | | | | |
| <i>Cash</i> | \$ -- | \$ 22,975 | \$ 107,584 | \$ 2,461 |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | -- | -- | -- | -- |
| <i>Accounts</i> | -- | -- | -- | -- |
| <i>Fines</i> | -- | -- | -- | -- |
| <i>Due from other governments</i> | 915,663 | -- | -- | -- |
| Restricted assets: | | | | |
| <i>Cash</i> | -- | -- | -- | -- |
| <i>Due from other governments</i> | -- | -- | -- | -- |
| Total Assets | <u>\$ 915,663</u> | <u>\$ 22,975</u> | <u>\$ 107,584</u> | <u>\$ 2,461</u> |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ 915,663 | \$ 221 | \$ -- | \$ -- |
| Total Liabilities | <u>915,663</u> | <u>221</u> | <u>--</u> | <u>--</u> |
| Deferred Inflows of Resources | | | | |
| <i>Deferred revenue</i> | -- | -- | 105,989 | -- |
| Total Deferred Inflows of Resources | <u>--</u> | <u>--</u> | <u>105,989</u> | <u>--</u> |
| Fund Balances: | | | | |
| <i>Restricted</i> | -- | 22,754 | 1,595 | 2,461 |
| <i>Committed</i> | -- | -- | -- | -- |
| Total Fund Balances | <u>--</u> | <u>22,754</u> | <u>1,595</u> | <u>2,461</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 915,663</u> | <u>\$ 22,975</u> | <u>\$ 107,584</u> | <u>\$ 2,461</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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

| <u>Security</u> | <u>Law Library</u> | <u>Justice Court Technology</u> | <u>County and District Court Technology</u> | <u>Historical Commission</u> |
|------------------|------------------------|-----------------------------------------|-----------------------------------------------------|----------------------------------|
| \$ 39,640 | \$ 129,694 | \$ 11,956 | \$ 31,372 | \$ 4,858 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| 20,064 | 7,860 | 17,041 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>59,704</u> | <u>137,554</u> | <u>28,997</u> | <u>31,372</u> | <u>4,858</u> |
| \$ 230 | \$ -- | \$ -- | \$ -- | \$ -- |
| <u>230</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| 20,064 | 7,860 | 17,041 | -- | -- |
| <u>20,064</u> | <u>7,860</u> | <u>17,041</u> | <u>--</u> | <u>--</u> |
| 39,410 | 129,694 | 11,956 | 31,372 | -- |
| -- | -- | -- | -- | 4,858 |
| <u>39,410</u> | <u>129,694</u> | <u>11,956</u> | <u>31,372</u> | <u>4,858</u> |
| <u>\$ 59,704</u> | <u>\$ 137,554</u> | <u>\$ 28,997</u> | <u>\$ 31,372</u> | <u>\$ 4,858</u> |

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

May 23, 2022

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

COLORADO COUNTY, TEXAS
*COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021*

| | <u>Hot Check</u> | <u>County Attorney Salary Supplement</u> | <u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u> |
|------------------------------------------------------------------------------------|----------------------|--------------------------------------------------|-----------------------------------------------------------------------------------|
| Assets: | | | |
| <i>Cash</i> | \$ 13,538 | \$ 7,959 | \$ 9,143,923 |
| Receivables (net of allowances for uncollectibles): | | | |
| <i>Taxes</i> | -- | -- | 2,997,146 |
| <i>Accounts</i> | -- | -- | 4,396 |
| <i>Fines</i> | -- | -- | 65,493 |
| <i>Due from other governments</i> | -- | -- | 1,081,320 |
| Restricted assets: | | | |
| <i>Cash</i> | -- | -- | 433,878 |
| <i>Due from other governments</i> | -- | -- | 633,835 |
| Total Assets | <u>\$ 13,538</u> | <u>\$ 7,959</u> | <u>\$ 14,389,991</u> |
| Liabilities: | | | |
| <i>Accounts payable</i> | \$ -- | \$ -- | \$ 924,428 |
| Total Liabilities | <u>--</u> | <u>--</u> | <u>924,428</u> |
| Deferred Inflows of Resources | | | |
| <i>Deferred revenue</i> | -- | -- | 6,347,881 |
| Total Deferred Inflows of Resources | <u>--</u> | <u>--</u> | <u>6,347,881</u> |
| Fund Balances: | | | |
| <i>Restricted</i> | 13,538 | 7,959 | 1,333,953 |
| <i>Committed</i> | -- | -- | 5,783,729 |
| Total Fund Balances | <u>13,538</u> | <u>7,959</u> | <u>7,117,682</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 13,538</u> | <u>\$ 7,959</u> | <u>\$ 14,389,991</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank,

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

May 23, 2022

COLORADO COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | 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> | -- | -- | -- | -- |
| <i>Charges for services</i> | -- | 134,541 | 101,538 | -- |
| <i>Intergovernmental</i> | -- | -- | 4,341 | -- |
| <i>Miscellaneous</i> | 3,949 | 10,034 | 761 | 778 |
| Total revenues | <u>3,949</u> | <u>144,575</u> | <u>106,640</u> | <u>778</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>General administration</i> | -- | 243,362 | -- | -- |
| <i>Judicial</i> | 6,279 | -- | -- | -- |
| <i>Public safety</i> | -- | -- | -- | -- |
| <i>Public facilities</i> | -- | -- | -- | 5,223 |
| <i>Public transportation</i> | -- | -- | 79,695 | -- |
| Total expenditures | <u>6,279</u> | <u>243,362</u> | <u>79,695</u> | <u>5,223</u> |
| Excess (deficiency) of revenues over (under) expenditures | (2,330) | (98,787) | 26,945 | (4,445) |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | -- | -- | -- | -- |
| <i>Transfers out</i> | -- | -- | -- | -- |
| <i>Gain/(loss) on disposal of capital assets</i> | -- | -- | -- | -- |
| Total other financing sources (uses) | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net change in fund balance | (2,330) | (98,787) | 26,945 | (4,445) |
| Fund balances, January 1 | 301,997 | 804,762 | 35,180 | 60,825 |
| Prior period adjustment | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 299,667</u> | <u>\$ 705,975</u> | <u>\$ 62,125</u> | <u>\$ 56,380</u> |

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

May 23, 2022

**EXHIBIT C-4
Page 1 of 3**

| American Rescue Plan | Road & Bridge Precinct Number 1 | Road & Bridge Precinct Number 2 | Road & Bridge Precinct Number 3 | Road & Bridge Precinct Number 4 |
|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| \$ -- | \$ 826,181 | \$ 834,742 | \$ 960,772 | \$ 684,303 |
| -- | 192,701 | 194,806 | 224,085 | 159,621 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | 2,650 | 146,018 | 2,866 | 5,737 |
| <u>11,192</u> | <u>74,706</u> | <u>20,097</u> | <u>27,093</u> | <u>28,427</u> |
| <u>11,192</u> | <u>1,096,238</u> | <u>1,195,663</u> | <u>1,214,816</u> | <u>878,088</u> |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | 1,022,596 | 1,028,924 | 1,039,668 | 693,357 |
| <u>--</u> | <u>1,022,596</u> | <u>1,028,924</u> | <u>1,039,668</u> | <u>693,357</u> |
| 11,192 | 73,642 | 166,739 | 175,148 | 184,731 |
| -- | -- | -- | -- | -- |
| -- | (58,264) | -- | -- | (72,389) |
| -- | -- | -- | 24,000 | -- |
| <u>--</u> | <u>(58,264)</u> | <u>--</u> | <u>24,000</u> | <u>(72,389)</u> |
| 11,192 | 15,378 | 166,739 | 199,148 | 112,342 |
| -- | 1,369,872 | 760,677 | 1,396,089 | 1,914,948 |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>(218,447)</u> |
| <u>\$ 11,192</u> | <u>\$ 1,385,250</u> | <u>\$ 927,416</u> | <u>\$ 1,595,237</u> | <u>\$ 1,808,843</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Harvey Disaster Recovery | Election Services Contract | HAVA Cares Act | LEOSE |
|------------------------------------------------------------------|--------------------------------|----------------------------------|----------------------|-----------------|
| Revenues: | | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ -- | \$ -- | \$ -- | \$ -- |
| <i>Licenses and permits</i> | -- | -- | -- | -- |
| <i>Fines and forfeitures</i> | -- | -- | -- | -- |
| <i>Charges for services</i> | -- | 10,862 | -- | -- |
| <i>Intergovernmental</i> | 1,262,168 | 8,249 | -- | 5,775 |
| <i>Miscellaneous</i> | -- | 181 | 1,440 | 76 |
| Total revenues | <u>1,262,168</u> | <u>19,292</u> | <u>1,440</u> | <u>5,851</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>General administration</i> | -- | 7,775 | -- | -- |
| <i>Judicial</i> | -- | -- | -- | -- |
| <i>Public safety</i> | -- | -- | -- | 7,700 |
| <i>Public facilities</i> | 1,392,822 | -- | -- | -- |
| <i>Public transportation</i> | -- | -- | -- | -- |
| Total expenditures | <u>1,392,822</u> | <u>7,775</u> | <u>--</u> | <u>7,700</u> |
| Excess (deficiency) of revenues over (under) expenditures | (130,654) | 11,517 | 1,440 | (1,849) |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | 130,654 | -- | -- | -- |
| <i>Transfers out</i> | -- | -- | -- | -- |
| <i>Gain/(loss) on disposal of capital assets</i> | -- | -- | -- | -- |
| Total other financing sources (uses) | <u>130,654</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net change in fund balance | -- | 11,517 | 1,440 | (1,849) |
| Fund balances, January 1 | -- | 11,237 | 106,144 | 4,310 |
| Prior period adjustment | -- | -- | (105,989) | -- |
| Fund balances, December 31 | <u>\$ --</u> | <u>\$ 22,754</u> | <u>\$ 1,595</u> | <u>\$ 2,461</u> |

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

**EXHIBIT C-4
 Page 2 of 3**

| <u>Security</u> | <u>Law Library</u> | <u>Justice Court Technology</u> | <u>County and District Court Technology</u> | <u>Historical Commission</u> |
|------------------|------------------------|-----------------------------------------|-----------------------------------------------------|----------------------------------|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| 22,421 | 13,595 | 9,836 | 3,779 | -- |
| -- | -- | -- | -- | -- |
| 215 | -- | 150 | 464 | 608 |
| <u>22,636</u> | <u>13,595</u> | <u>9,986</u> | <u>4,243</u> | <u>608</u> |
| -- | -- | -- | 6,241 | -- |
| -- | 676 | 7,400 | -- | -- |
| 71,008 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>71,008</u> | <u>676</u> | <u>7,400</u> | <u>6,241</u> | <u>--</u> |
| (48,372) | 12,919 | 2,586 | (1,998) | 608 |
| 70,000 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>70,000</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| 21,628 | 12,919 | 2,586 | (1,998) | 608 |
| 17,782 | 116,775 | 9,370 | 33,370 | 4,250 |
| -- | -- | -- | -- | -- |
| <u>\$ 39,410</u> | <u>\$ 129,694</u> | <u>\$ 11,956</u> | <u>\$ 31,372</u> | <u>\$ 4,858</u> |

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

May 23, 2022

**EXHIBIT C-4
Page 3 of 3**

COLORADO COUNTY, TEXAS
*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | Hot Check | County Attorney Salary Supplement | Total Nonmajor Special Revenue Funds (See Exhibit C-2) |
|------------------------------------------------------------------|--------------|-----------------------------------------|-----------------------------------------------------------------------|
| Revenues: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ -- | \$ -- | \$ 3,305,998 |
| <i>Licenses and permits</i> | 400 | -- | 771,613 |
| <i>Fines and forfeitures</i> | -- | -- | 9,836 |
| <i>Charges for services</i> | -- | -- | 286,736 |
| <i>Intergovernmental</i> | -- | 27,500 | 1,465,304 |
| <i>Miscellaneous</i> | -- | -- | 180,171 |
| Total revenues | 400 | 27,500 | 6,019,659 |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | -- | -- | 257,378 |
| <i>Judicial</i> | 765 | 26,452 | 41,572 |
| <i>Public safety</i> | -- | -- | 78,708 |
| <i>Public facilities</i> | -- | -- | 1,398,045 |
| <i>Public transportation</i> | -- | -- | 3,864,240 |
| Total expenditures | 765 | 26,452 | 5,639,943 |
| Excess (deficiency) of revenues over (under) expenditures | (365) | 1,048 | 379,716 |
| Other financing sources (uses): | | | |
| <i>Transfers in</i> | -- | -- | 200,654 |
| <i>Transfers out</i> | -- | -- | (130,654) |
| <i>Gain/(loss) on disposal of capital assets</i> | -- | -- | 24,000 |
| Total other financing sources (uses) | -- | -- | 94,000 |
| Net change in fund balance | (365) | 1,048 | 473,716 |
| Fund balances, January 1 | 13,903 | 6,911 | 6,968,402 |
| Prior period adjustment | -- | -- | (324,436) |
| Fund balances, December 31 | \$ 13,538 | \$ 7,959 | \$ 7,117,682 |

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

May 23, 2022

COLORADO COUNTY, TEXAS
*RECORDS PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021*

EXHIBIT C-5

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|-------------------|-------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Charges for services</i> | \$ 107,000 | \$ 134,531 | \$ 27,531 |
| <i>Miscellaneous</i> | 9,000 | 10,044 | 1,044 |
| Total receipts | <u>116,000</u> | <u>144,575</u> | <u>28,575</u> |
| Disbursements: | | | |
| Current: | | | |
| General Administration | | | |
| Records Preservation | | | |
| <i>Services and charges</i> | 120,000 | 243,362 | (123,362) |
| <i>Capital outlay</i> | 5,000 | -- | 5,000 |
| Total Records Preservation | <u>125,000</u> | <u>243,362</u> | <u>(118,362)</u> |
| Total General Administration | <u>125,000</u> | <u>243,362</u> | <u>(118,362)</u> |
| Total disbursements | <u>125,000</u> | <u>243,362</u> | <u>(118,362)</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>(9,000)</u> | <u>(98,787)</u> | <u>(89,787)</u> |
| Net change in cash | (9,000) | (98,787) | (89,787) |
| Cash, January 1 | <u>804,762</u> | <u>804,762</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 795,762</u> | <u>\$ 705,975</u> | <u>\$ (89,787)</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
AIRPORT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-6

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|------------------|------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Charges for services</i> | \$ 50,500 | \$ 49,443 | \$ (1,057) |
| <i>Intergovernmental</i> | 25,000 | 11,410 | (13,590) |
| <i>Miscellaneous</i> | 500 | 761 | 261 |
| Total receipts | <u>76,000</u> | <u>61,614</u> | <u>(14,386)</u> |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| Airport | | | |
| <i>Services and charges</i> | 16,000 | 14,194 | 1,806 |
| <i>Other</i> | 50,000 | 7,000 | 43,000 |
| Total Airport | <u>66,000</u> | <u>21,194</u> | <u>44,806</u> |
| Total Public Transportation | <u>66,000</u> | <u>21,194</u> | <u>44,806</u> |
| Total disbursements | <u>66,000</u> | <u>21,194</u> | <u>44,806</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>10,000</u> | <u>40,420</u> | <u>30,420</u> |
| Net change in cash | 10,000 | 40,420 | 30,420 |
| Cash, January 1 | <u>25,334</u> | <u>25,334</u> | -- |
| Cash, December 31 | <u>\$ 35,334</u> | <u>\$ 65,754</u> | <u>\$ 30,420</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

EXHIBIT C-7

*ROAD & BRIDGE PRECINCT NUMBER 1
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| Receipts: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 818,431 | \$ 826,106 | \$ 7,675 |
| <i>Licenses and permits</i> | 190,874 | 192,680 | 1,806 |
| <i>Intergovernmental</i> | 83,000 | 2,650 | (80,350) |
| <i>Miscellaneous</i> | 80,695 | 74,712 | (55,983) |
| Total receipts | 1,173,000 | 1,096,148 | (76,852) |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| Road and Bridge | | | |
| <i>Personnel services</i> | 501,575 | 435,877 | 65,698 |
| <i>Supplies</i> | 345,425 | 341,529 | 3,896 |
| <i>Services and charges</i> | 221,000 | 174,568 | 46,432 |
| <i>Capital outlay</i> | 105,000 | 70,612 | 34,388 |
| Total Road and Bridge | 1,173,000 | 1,022,586 | 150,414 |
| Total Public Transportation | 1,173,000 | 1,022,586 | 150,414 |
| Total disbursements | 1,173,000 | 1,022,586 | 150,414 |
| Excess (deficiency) of receipts over (under) disbursements | -- | 73,562 | 73,562 |
| Other financing sources (uses): | | | |
| <i>Transfers out</i> | | (58,264) | 58,264 |
| Total other financing sources (uses) | -- | (58,264) | 58,264 |
| Net change in cash | -- | 15,298 | 15,298 |
| Cash, January 1 | 1,368,015 | 1,368,015 | -- |
| Cash, December 31 | \$ 1,368,015 | \$ 1,383,313 | \$ 15,298 |

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

May 23, 2022

COLORADO COUNTY, TEXAS

EXHIBIT C-8

*ROAD & BRIDGE PRECINCT NUMBER 2
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| Receipts: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 826,947 | \$ 834,668 | \$ 7,721 |
| <i>Licenses and permits</i> | 192,849 | 194,785 | 1,936 |
| <i>Intergovernmental</i> | 99,500 | 99,370 | (130) |
| <i>Miscellaneous</i> | 23,204 | 20,102 | (3,102) |
| Total receipts | <u>1,142,500</u> | <u>1,148,925</u> | <u>6,425</u> |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| Road and Bridge | | | |
| <i>Personnel services</i> | 468,040 | 407,678 | 60,362 |
| <i>Supplies</i> | 351,710 | 441,354 | (89,644) |
| <i>Services and charges</i> | 228,750 | 117,111 | 111,639 |
| <i>Capital outlay</i> | 94,000 | 62,000 | 32,000 |
| Total Road and Bridge | <u>1,142,500</u> | <u>1,028,143</u> | <u>114,357</u> |
| Total Public Transportation | <u>1,142,500</u> | <u>1,028,143</u> | <u>114,357</u> |
| Total disbursements | <u>1,142,500</u> | <u>1,028,143</u> | <u>114,357</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>--</u> | <u>120,782</u> | <u>120,782</u> |
| Net change in cash | <u>--</u> | <u>120,782</u> | <u>120,782</u> |
| Cash, January 1 | <u>639,576</u> | <u>639,576</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 639,576</u> | <u>\$ 760,358</u> | <u>\$ 120,782</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

EXHIBIT C-9

*ROAD & BRIDGE PRECINCT NUMBER 3
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|-------------------------------------------------------------------|---------------------|---------------------|-------------------------------------------------------------------|
| Receipts: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 951,726 | \$ 960,690 | \$ 8,964 |
| <i>Licenses and permits</i> | 221,798 | 224,061 | 2,263 |
| <i>Intergovernmental</i> | 83,000 | 2,866 | (80,134) |
| <i>Miscellaneous</i> | 27,476 | 27,098 | (378) |
| Total receipts | <u>1,284,000</u> | <u>1,214,715</u> | <u>(69,285)</u> |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| Road and Bridge | | | |
| <i>Personnel services</i> | 504,000 | 467,108 | 36,892 |
| <i>Supplies</i> | 379,100 | 278,390 | 100,710 |
| <i>Services and charges</i> | 290,900 | 165,889 | 125,011 |
| <i>Capital outlay</i> | 110,000 | 107,670 | 2,330 |
| Total Road and Bridge | <u>1,284,000</u> | <u>1,019,057</u> | <u>264,943</u> |
| Total Public Transportation | <u>1,284,000</u> | <u>1,019,057</u> | <u>264,943</u> |
| Total disbursements | <u>1,284,000</u> | <u>1,019,057</u> | <u>264,943</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>--</u> | <u>195,658</u> | <u>195,658</u> |
| Net change in cash | <u>--</u> | <u>195,658</u> | <u>195,658</u> |
| Cash, January 1 | <u>1,398,001</u> | <u>1,398,001</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 1,398,001</u> | <u>\$ 1,593,659</u> | <u>\$ 195,658</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

EXHIBIT C-10

*ROAD & BRIDGE PRECINCT NUMBER 4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|-------------------------------------------------------------------|---------------------|---------------------|-------------------------------------------------------------------|
| Receipts: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 677,933 | \$ 684,242 | \$ 6,309 |
| <i>Licenses and permits</i> | 159,279 | 159,604 | 325 |
| <i>Intergovernmental</i> | 86,500 | 5,737 | (80,763) |
| <i>Miscellaneous</i> | <u>32,288</u> | <u>28,434</u> | <u>(3,854)</u> |
| Total receipts | <u>956,000</u> | <u>878,017</u> | <u>(76,053)</u> |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| <i>Road and Bridge</i> | | | |
| <i>Personnel services</i> | 420,150 | 391,099 | 29,051 |
| <i>Supplies</i> | 230,850 | 173,299 | 57,551 |
| <i>Services and charges</i> | 237,500 | 100,476 | 137,024 |
| <i>Capital outlay</i> | <u>67,500</u> | <u>27,500</u> | <u>40,000</u> |
| Total Road and Bridge | <u>956,000</u> | <u>692,374</u> | <u>263,626</u> |
| Total Public Transportation | <u>956,000</u> | <u>692,374</u> | <u>263,626</u> |
| Total disbursements | <u>956,000</u> | <u>692,374</u> | <u>263,626</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>--</u> | <u>185,643</u> | <u>185,643</u> |
| Other financing sources (uses): | | | |
| <i>Transfers out</i> | <u>--</u> | <u>(72,389)</u> | <u>(72,389)</u> |
| Total other financing sources (uses) | <u>--</u> | <u>(72,389)</u> | <u>(72,389)</u> |
| Net change in cash | <u>--</u> | <u>113,254</u> | <u>113,254</u> |
| Cash, January 1 | <u>1,694,952</u> | <u>1,694,952</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 1,694,952</u> | <u>\$ 1,808,206</u> | <u>\$ 113,254</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-11

| | Budget | Actual | Variance Positive (Negative) |
|------------------------------------------------------------|-----------|-----------|------------------------------------|
| Receipts: | | | |
| <i>Charges for services</i> | \$ 25,000 | \$ 22,420 | \$ (2,580) |
| <i>Miscellaneous</i> | 300 | 216 | (84) |
| Total receipts | 25,300 | 22,636 | (2,664) |
| Disbursements: | | | |
| Current: | | | |
| Public Safety | | | |
| Security | | | |
| <i>Personnel services</i> | 11,900 | 8,941 | 2,959 |
| <i>Services and charges</i> | 400 | 480 | (80) |
| Total Security | 12,300 | 9,421 | 2,879 |
| Courthouse Security | | | |
| <i>Personnel services</i> | 77,500 | 60,641 | 16,859 |
| <i>Services and charges</i> | 500 | 716 | (216) |
| <i>Capital outlay</i> | 5,000 | -- | 5,000 |
| Total Courthouse Security | 83,000 | 61,357 | 21,643 |
| Total Public Safety | 95,300 | 70,778 | 24,522 |
| Total disbursements | 95,300 | 70,778 | 24,522 |
| Excess (deficiency) of receipts over (under) disbursements | (70,000) | (48,142) | 21,858 |
| Other financing sources (uses): | | | |
| <i>Transfers in</i> | 70,000 | 70,000 | -- |
| Total other financing sources (uses) | 70,000 | 70,000 | -- |
| Net change in cash | -- | 21,858 | 21,858 |
| Cash, January 1 | 17,782 | 17,782 | -- |
| Cash, December 31 | \$ 17,782 | \$ 39,640 | \$ 21,858 |

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

May 23, 2022

COLORADO COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-12

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|-------------------|-------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Charges for services</i> | \$ 12,500 | \$ 13,596 | \$ 1,096 |
| Total receipts | <u>12,500</u> | <u>13,596</u> | <u>1,096</u> |
| Disbursements: | | | |
| Current: | | | |
| Judicial | | | |
| <i>Law Library</i> | | | |
| <i>Services and charges</i> | 10,000 | 676 | 9,324 |
| Total Law Library | <u>10,000</u> | <u>676</u> | <u>9,324</u> |
| Total Judicial | <u>10,000</u> | <u>676</u> | <u>9,324</u> |
| Total disbursements | <u>10,000</u> | <u>676</u> | <u>9,324</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>2,500</u> | <u>12,920</u> | <u>10,420</u> |
| Net change in cash | 2,500 | 12,920 | 10,420 |
| Cash, January 1 | <u>116,774</u> | <u>116,774</u> | -- |
| Cash, December 31 | <u>\$ 119,274</u> | <u>\$ 129,694</u> | <u>\$ 10,420</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-13

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|-----------------|------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Fines and forfeitures</i> | \$ 9,500 | \$ 9,836 | \$ 336 |
| <i>Miscellaneous</i> | <u>100</u> | <u>149</u> | <u>49</u> |
| Total receipts | <u>9,600</u> | <u>9,985</u> | <u>385</u> |
| Disbursements: | | | |
| Current: | | | |
| Health and Welfare | | | |
| Tobacco Settlement | | | |
| <i>Services and charges</i> | <u>17,100</u> | <u>7,400</u> | <u>9,700</u> |
| Total Tobacco Settlement | <u>17,100</u> | <u>7,400</u> | <u>9,700</u> |
| Total Health and Welfare | <u>17,100</u> | <u>7,400</u> | <u>9,700</u> |
| Total disbursements | <u>17,100</u> | <u>7,400</u> | <u>9,700</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>(7,500)</u> | <u>2,585</u> | <u>10,085</u> |
| Net change in cash | (7,500) | 2,585 | 10,085 |
| Cash, January 1 | <u>9,371</u> | <u>9,371</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 1,871</u> | <u>\$ 11,956</u> | <u>\$ 10,085</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
*COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021*

EXHIBIT C-14

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|------------------|------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Licenses and permits</i> | \$ 4,000 | \$ 3,779 | \$ (221) |
| <i>Miscellaneous</i> | 600 | 464 | (136) |
| Total receipts | <u>4,600</u> | <u>4,243</u> | <u>(357)</u> |
| Disbursements: | | | |
| Current: | | | |
| Public Transportation | | | |
| Road and Bridge | | | |
| <i>Services and charges</i> | 15,600 | 6,241 | 9,359 |
| <i>Capital outlay</i> | 5,000 | -- | 5,000 |
| Total Road and Bridge | <u>20,600</u> | <u>6,241</u> | <u>14,359</u> |
| Total Public Transportation | <u>20,600</u> | <u>6,241</u> | <u>14,359</u> |
| Total disbursements | <u>20,600</u> | <u>6,241</u> | <u>14,359</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>(16,000)</u> | <u>(1,998)</u> | <u>14,002</u> |
| Net change in cash | (16,000) | (1,998) | 14,002 |
| Cash, January 1 | <u>33,370</u> | <u>33,370</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 17,370</u> | <u>\$ 31,372</u> | <u>\$ 14,002</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-15

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------------------------------|-------------------|-------------------|---------------------------------------------|
| Receipts: | | | |
| <i>Ad valorem taxes, penalty and interest</i> | \$ 622,809 | \$ 627,572 | \$ 4,763 |
| <i>Miscellaneous</i> | <u>10,191</u> | <u>5,803</u> | <u>(4,388)</u> |
| Total receipts | <u>633,000</u> | <u>633,375</u> | <u>375</u> |
| Disbursements: | | | |
| Debt service: | | | |
| <i>Principal and interest</i> | <u>654,000</u> | <u>628,167</u> | <u>25,833</u> |
| Total disbursements | <u>654,000</u> | <u>628,167</u> | <u>25,833</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>(21,000)</u> | <u>5,208</u> | <u>26,208</u> |
| Net change in cash | (21,000) | 5,208 | 26,208 |
| Cash, January 1 | <u>144,781</u> | <u>144,781</u> | <u>--</u> |
| Cash, December 31 | <u>\$ 123,781</u> | <u>\$ 149,989</u> | <u>\$ 26,208</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

*COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
DECEMBER 31, 2021*

| | <u>County Clerk</u> | <u>District Clerk</u> | |
|-----------------------------------------------------|-------------------------|---------------------------|--|
| ASSETS | | | |
| <i>Cash</i> | \$ 196,814 | \$ 3,917,034 | |
| Receivables (net of allowances for uncollectibles): | <u>5,163</u> | <u>--</u> | |
| Total Assets | <u>201,977</u> | <u>3,917,034</u> | |
| LIABILITIES | | | |
| <i>Due to others</i> | 97,218 | 3,792,028 | |
| <i>Due to other governments</i> | <u>45</u> | <u>--</u> | |
| Total Liabilities | <u>97,263</u> | <u>3,792,028</u> | |
| NET POSITION | | | |
| Individuals, organizations and other governments | <u>104,714</u> | <u>125,006</u> | |
| Total Net Position | <u>\$ 104,714</u> | <u>\$ 125,006</u> | |

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

May 23, 2022

EXHIBIT C-16

| Sheriff | Tax Collector | County Attorney Seizure | Total Custodial Funds (See Exhibit A-7) |
|----------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| \$ 30,057 1,573 <hr style="width: 100%;"/> 31,630 | \$ 337,100 394 <hr style="width: 100%;"/> 337,494 | \$ 35,673 -- <hr style="width: 100%;"/> 35,673 | \$ 4,516,678 7,130 <hr style="width: 100%;"/> 4,523,808 |
| -- <hr style="width: 100%;"/> -- <hr style="width: 100%;"/> -- | -- 337,494 <hr style="width: 100%;"/> 337,494 | -- <hr style="width: 100%;"/> -- <hr style="width: 100%;"/> -- | 3,889,246 <hr style="width: 100%;"/> 337,539 <hr style="width: 100%;"/> 4,226,785 |
| 31,630 <hr style="width: 100%;"/> \$ 31,630 | -- <hr style="width: 100%;"/> \$ -- | 35,673 <hr style="width: 100%;"/> \$ 35,673 | 297,023 <hr style="width: 100%;"/> \$ 297,023 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS

*COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | <u>County Clerk</u> | <u>District Clerk</u> | <u>Justice of the Peace #2</u> |
|-----------------------------------------------------------------------------|-------------------------|---------------------------|----------------------------------------|
| Additions: | | | |
| Receipts of property and sales/use taxes, other fees for third parties | \$ 45 | \$ -- | \$ -- |
| Receipts of bonds, fees, restitution and other charges for third parties | 26,800 | 911,349 | 144,502 |
| Receipts on behalf of beneficiaries | 6,663 | 32,989 | -- |
| Miscellaneous receipts | -- | -- | -- |
| Total Additions | <u>33,508</u> | <u>944,338</u> | <u>144,502</u> |
| Deductions: | | | |
| Distribution of property and sales/use taxes, other fees to third parties | -- | 847,312 | -- |
| Distribution of bonds, fees, restitution and other charges to third parties | -- | -- | 144,502 |
| Distribution to beneficiaries | 8,730 | 21,890 | -- |
| Miscellaneous and administrative Expenses | -- | -- | -- |
| Total Deductions | <u>8,730</u> | <u>869,202</u> | <u>144,502</u> |
| Change in Net Position | 24,778 | 75,136 | -- |
| Net Position-Beginning of the Year | <u>79,936</u> | <u>49,870</u> | <u>--</u> |
| Net Position-End of the Year | <u>\$ 104,714</u> | <u>\$ 125,006</u> | <u>\$ --</u> |

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

May 23, 2022

EXHIBIT C-17

| Justice of the Peace #4 | Sheriff | County Attorney | Tax Collector | County Attorney Seizure | Total Custodial Funds (See Exhibit A-8) |
|-------------------------------|------------------|--------------------|------------------|-------------------------------|--------------------------------------------------|
| \$ -- | \$ -- | \$ -- | \$ 9,089,101 | \$ 15,473 | \$ 9,104,619 |
| 144,878 | 27,600 | 2,321 | -- | -- | 1,257,450 |
| -- | 132,589 | -- | -- | -- | 172,241 |
| -- | -- | -- | -- | -- | -- |
| <u>144,878</u> | <u>160,189</u> | <u>2,321</u> | <u>9,089,101</u> | <u>15,473</u> | <u>10,534,310</u> |
| -- | -- | -- | 9,089,101 | -- | 9,936,413 |
| 144,878 | 27,600 | 2,321 | -- | -- | 319,301 |
| -- | 129,946 | -- | -- | -- | 160,566 |
| -- | -- | -- | -- | -- | -- |
| <u>144,878</u> | <u>157,546</u> | <u>2,321</u> | <u>9,089,101</u> | <u>--</u> | <u>10,416,280</u> |
| -- | 2,643 | -- | -- | 15,473 | 118,030 |
| -- | 28,987 | -- | -- | 20,200 | 178,993 |
| <u>\$ --</u> | <u>\$ 31,630</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 35,673</u> | <u>\$ 297,023</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

STATISTICAL SECTION

This part of Colorado County, Texas' Annual Comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the 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 Annual Comprehensive financial reports for the relevant year.

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

COLORADO COUNTY, TEXAS
 NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|--------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$ 16,794,252 | \$ 18,220,825 | \$ 18,176,143 | \$ 17,696,723 |
| Restricted | 947,852 | 1,350,657 | 533,774 | 436,660 |
| Unrestricted | 8,227,087 | 7,066,786 | 8,869,910 | 8,291,146 |
| Total Governmental Activities Net Position | <u>\$ 25,969,191</u> | <u>\$ 26,638,268</u> | <u>\$ 27,579,827</u> | <u>\$ 26,424,529</u> |

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

TABLE D-1

| <u>Fiscal Year</u> | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| \$ 17,961,710 | \$ 17,766,705 | \$ 17,766,783 | \$ 17,942,387 | \$ 18,465,751 | \$ 17,884,781 |
| 501,883 | 234,767 | 288,311 | 309,155 | 468,245 | 390,559 |
| <u>8,820,141</u> | <u>8,942,769</u> | <u>10,097,505</u> | <u>10,695,119</u> | <u>12,690,366</u> | <u>14,944,606</u> |
| <u>\$ 27,283,734</u> | <u>\$ 26,944,241</u> | <u>\$ 28,152,599</u> | <u>\$ 28,946,661</u> | <u>\$ 31,624,362</u> | <u>\$ 33,219,946</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

| | 2012 | 2013 | 2014 | 2015 |
|------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General administration | \$ 2,083,952 | \$ 1,980,651 | \$ 2,162,103 | \$ 2,556,203 |
| Financial administration | 399,197 | 428,606 | 459,549 | 496,903 |
| Judicial | 1,454,783 | 1,415,006 | 1,416,035 | 1,462,381 |
| Public safety | 5,353,159 | 5,307,790 | 5,712,409 | 5,860,304 |
| Public facilities | 449,457 | 393,525 | 526,491 | 500,725 |
| Public transportation | 3,428,401 | 3,374,189 | 3,164,962 | 3,437,890 |
| Conservation | 140,262 | 172,892 | 133,229 | 147,903 |
| Health and welfare | 362,306 | 610,479 | 350,977 | 384,969 |
| Interest and bond issue costs | 293,583 | 276,323 | 352,286 | 269,343 |
| Total Governmental Activities Expenses | <u>13,965,100</u> | <u>13,959,461</u> | <u>14,278,041</u> | <u>15,116,621</u> |
| Total Primary Government Expenses | <u>\$ 13,965,100</u> | <u>\$ 13,959,461</u> | <u>\$ 14,278,041</u> | <u>\$ 15,116,621</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| General administration | \$ 291,444 | \$ 76,229 | \$ 80,075 | \$ 36,106 |
| Financial administration | 99,516 | 102,282 | 107,592 | 112,138 |
| Judicial | 1,772,298 | 1,178,373 | 1,269,336 | 1,115,887 |
| Public safety | 1,183,791 | 1,189,935 | 1,229,594 | 1,326,355 |
| Public facilities | -- | -- | 30,000 | 26,100 |
| Public transportation | 810,469 | 815,162 | 827,116 | 811,047 |
| Conservation | 2,300 | 2,280 | 2,180 | 1,898 |
| Health and welfare | 36,909 | 17,051 | 25,903 | 53,283 |
| Operating Grants and Contributions | 380,257 | 987,162 | 248,263 | 322,014 |
| Capital Grants and Contributions | 741,783 | 1,708,987 | 899,704 | 113,798 |
| Total Governmental Activities Program Revenues | <u>5,318,767</u> | <u>6,077,461</u> | <u>4,719,763</u> | <u>3,918,626</u> |
| Total Primary Government Program Revenues | <u>\$ 5,318,767</u> | <u>\$ 6,077,461</u> | <u>\$ 4,719,763</u> | <u>\$ 3,918,626</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | <u>\$ (8,646,333)</u> | <u>\$ (7,882,000)</u> | <u>\$ (9,558,278)</u> | <u>\$ (11,197,995)</u> |
| Total Primary Government Net Expense | <u>\$ (8,646,333)</u> | <u>\$ (7,882,000)</u> | <u>\$ (9,558,278)</u> | <u>\$ (11,197,995)</u> |

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

May 23, 2022

TABLE D-2

| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 2,670,074 | \$ 2,519,517 | \$ 3,208,021 | \$ 2,876,697 | \$ 3,099,645 | \$ 2,859,344 |
| 489,706 | 521,050 | 520,734 | 556,050 | 549,501 | 543,169 |
| 1,495,389 | 1,592,174 | 1,542,689 | 1,691,833 | 1,640,857 | 1,637,670 |
| 6,574,194 | 6,849,340 | 7,270,095 | 7,895,915 | 8,035,740 | 7,932,546 |
| 503,157 | 573,028 | 496,434 | 598,378 | 562,221 | 569,348 |
| 4,001,005 | 4,424,685 | 4,292,146 | 4,385,782 | 4,188,364 | 5,467,749 |
| 147,488 | 168,526 | 133,475 | 162,403 | 117,195 | 105,428 |
| 677,278 | 442,271 | 468,919 | 332,043 | 890,916 | 371,724 |
| 229,800 | 225,342 | 212,947 | 265,568 | 108,479 | 111,125 |
| <u>16,788,091</u> | <u>17,315,933</u> | <u>18,145,460</u> | <u>18,764,669</u> | <u>19,192,918</u> | <u>19,598,103</u> |
| <u>\$ 16,788,091</u> | <u>\$ 17,315,933</u> | <u>\$ 18,145,460</u> | <u>\$ 18,764,669</u> | <u>\$ 19,192,918</u> | <u>\$ 19,598,103</u> |
| | | | | | |
| \$ 182,965 | \$ 153,613 | \$ 351,557 | \$ 179,331 | \$ 232,313 | \$ 286,813 |
| 114,636 | 128,200 | 116,060 | 130,054 | 270,355 | 385,632 |
| 1,226,657 | 1,381,007 | 791,399 | 975,369 | 785,618 | 940,280 |
| 1,258,792 | 1,323,267 | 1,819,034 | 1,875,788 | 1,662,070 | 1,469,761 |
| 60,765 | 52,097 | -- | -- | 2,220 | 2,920 |
| 763,911 | 791,585 | 881,732 | 938,398 | 913,264 | 913,251 |
| 1,615 | 2,280 | 1,960 | 2,240 | -- | -- |
| 54,325 | 39,130 | 37,605 | 60,911 | 55,510 | 48,685 |
| 555,741 | 440,769 | 1,406,392 | 1,052,443 | 1,688,917 | 1,559,470 |
| 1,116,966 | 119,618 | 136,726 | 31,461 | 490,600 | 153,956 |
| <u>5,336,373</u> | <u>4,431,566</u> | <u>5,542,465</u> | <u>5,245,995</u> | <u>6,100,867</u> | <u>5,760,768</u> |
| <u>\$ 5,336,373</u> | <u>\$ 4,431,566</u> | <u>\$ 5,542,465</u> | <u>\$ 5,245,995</u> | <u>\$ 6,100,867</u> | <u>\$ 5,760,768</u> |
| | | | | | |
| <u>\$ (11,451,718)</u> | <u>\$ (12,884,367)</u> | <u>\$ (12,602,995)</u> | <u>\$ (13,518,674)</u> | <u>\$ (13,092,051)</u> | <u>\$ (13,837,335)</u> |
| <u>\$ (11,451,718)</u> | <u>\$ (12,884,367)</u> | <u>\$ (12,602,995)</u> | <u>\$ (13,518,674)</u> | <u>\$ (13,092,051)</u> | <u>\$ (13,837,335)</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS

GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|-----------------------------------------------------------|---------------------|---------------------|--------------------|---------------------|
| Net (Expense)/Revenue | | | | |
| Governmental Activities | \$ (8,646,333) | \$ (7,882,000) | \$ (9,558,278) | \$ (11,197,995) |
| Total Primary Government Net Expense | <u>(8,646,333)</u> | <u>(7,882,000)</u> | <u>(9,558,278)</u> | <u>(11,197,995)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| General Revenues: | | | | |
| Ad valorem taxes, penalty and interest | 7,861,818 | 8,405,951 | 8,612,739 | 9,186,462 |
| Sales taxes | 1,625,828 | 1,309,716 | 1,427,836 | 1,441,541 |
| Alcoholic beverage taxes | 12,283 | 14,360 | 16,054 | 17,305 |
| Miscellaneous | 522,535 | 284,860 | 286,693 | 197,937 |
| Unrestricted investment earnings | 155,236 | 167,337 | 156,515 | 152,314 |
| Gain/loss from sale of capital assets | -- | -- | -- | -- |
| Special and Extraordinary Items | | | | |
| Special item outflow | <u>2,953,750</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Total Governmental Activities | <u>13,131,450</u> | <u>10,182,224</u> | <u>10,499,837</u> | <u>10,995,559</u> |
| Total Primary Government | <u>13,131,450</u> | <u>10,182,224</u> | <u>10,499,837</u> | <u>10,995,559</u> |
| Change in Net Position | | | | |
| Governmental Activities | <u>4,485,117</u> | <u>2,300,224</u> | <u>941,559</u> | <u>(202,436)</u> |
| Total Primary Government | <u>\$ 4,485,117</u> | <u>\$ 2,300,224</u> | <u>\$ 941,559</u> | <u>\$ (202,436)</u> |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

TABLE D-3

| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ <u>(11,451,718)</u> | \$ <u>(12,884,367)</u> | \$ <u>(12,602,995)</u> | \$ <u>(13,518,674)</u> | \$ <u>(13,092,051)</u> | \$ <u>(13,837,335)</u> |
| <u>(11,451,718)</u> | <u>(12,884,367)</u> | <u>(12,602,995)</u> | <u>(13,518,674)</u> | <u>(13,092,051)</u> | <u>(13,837,335)</u> |
| 10,337,097 | 10,921,368 | 11,590,137 | 11,889,285 | 12,887,029 | 13,223,334 |
| 1,560,280 | 1,392,811 | 1,476,765 | 1,835,260 | 2,140,607 | 1,759,088 |
| 24,681 | 17,184 | 19,295 | 29,926 | 22,586 | 33,843 |
| 239,698 | 187,301 | 158,833 | 158,146 | 475,501 | 456,258 |
| 149,166 | 169,920 | 325,703 | 390,120 | 244,028 | 260,833 |
| -- | -- | -- | -- | -- | 24,000 |
| -- | -- | -- | -- | -- | -- |
| <u>12,310,922</u> | <u>12,688,584</u> | <u>13,570,733</u> | <u>14,302,737</u> | <u>15,769,751</u> | <u>15,757,356</u> |
| <u>12,310,922</u> | <u>12,688,584</u> | <u>13,570,733</u> | <u>14,302,737</u> | <u>15,769,751</u> | <u>15,757,356</u> |
| <u>859,204</u> | <u>(195,783)</u> | <u>967,738</u> | <u>784,063</u> | <u>2,677,700</u> | <u>1,920,021</u> |
| \$ <u>859,204</u> | \$ <u>(195,783)</u> | \$ <u>967,738</u> | \$ <u>784,063</u> | \$ <u>2,677,700</u> | \$ <u>1,920,021</u> |

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

COLORADO COUNTY, TEXAS
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

| | Fiscal Year | | | | | | | |
|-------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| General Fund | | | | | | | | |
| Unassigned | \$ 3,610,885 | \$ 3,294,449 | \$ 2,850,275 | \$ 2,953,235 | \$ 3,145,830 | \$ 2,946,851 | \$ 2,674,380 | \$ 3,442 |
| Total General Fund | \$ 3,610,885 | \$ 3,294,449 | \$ 2,850,275 | \$ 2,953,235 | \$ 3,145,830 | \$ 2,946,851 | \$ 2,674,380 | \$ 3,442 |
| All Other Governmental Funds | | | | | | | | |
| Restricted | \$ 3,201,585 | \$ 2,035,578 | \$ 1,158,194 | \$ 960,496 | \$ 1,001,236 | \$ 1,105,146 | \$ 1,333,317 | \$ 1,492 |
| Committed | 3,318,283 | 3,515,477 | 3,959,176 | 4,353,829 | 4,550,566 | 4,435,662 | 5,363,228 | 5,132 |
| Unassigned | (248,262) | (50,179) | -- | -- | -- | -- | -- | -- |
| Total All Other Governmental Funds | \$ 6,271,606 | \$ 5,500,876 | \$ 5,117,370 | \$ 5,314,325 | \$ 5,551,802 | \$ 5,540,808 | \$ 6,696,545 | \$ 6,624 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

| | Fiscal Year | | | | | | | | | |
|---------------------------------------------|---------------------|-----------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---------------------|---------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Revenues | | | | | | | | | | |
| Ad valorem taxes, penalty and interest | \$ 7,988,688 | \$ 8,432,290 | \$ 8,617,884 | \$ 9,182,101 | \$ 10,244,644 | \$ 10,929,520 | \$ 11,590,640 | \$ 11,829,290 | \$ 12,611,111 | \$ 12,611,111 |
| Other taxes | 1,638,111 | 1,324,076 | 1,443,890 | 1,458,846 | 1,584,961 | 1,409,995 | 1,496,060 | 1,865,186 | 2,111,111 | 2,111,111 |
| Licenses and permits | 766,528 | 791,578 | 810,512 | 798,764 | 776,322 | 779,022 | 796,996 | 819,765 | 819,765 | 819,765 |
| Fines and forfeitures | 915,819 | 917,154 | 956,975 | 848,727 | 860,491 | 884,270 | 734,974 | 716,992 | 716,992 | 716,992 |
| Charges for services | 1,647,438 | 1,695,844 | 1,856,271 | 1,969,121 | 1,864,328 | 2,114,052 | 2,156,444 | 2,572,332 | 2,444,444 | 2,444,444 |
| Intergovernmental | 1,119,320 | 2,687,035 | 1,127,556 | 426,121 | 1,655,649 | 545,713 | 1,548,383 | 1,126,799 | 2,000,000 | 2,000,000 |
| Contributions | -- | 15 | 20 | 30 | 25 | 31 | -- | -- | 1 | 1 |
| Miscellaneous | 549,510 | 440,448 | 465,111 | 370,626 | 414,591 | 403,928 | 774,262 | 583,105 | 819,765 | 819,765 |
| Total Revenues | 14,625,414 | 16,288,440 | 15,278,219 | 15,054,336 | 17,401,011 | 17,066,531 | 19,097,759 | 19,513,469 | 21,611,111 | 21,611,111 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General administration | 1,813,876 | 1,710,465 | 1,766,747 | 2,089,649 | 2,158,526 | 1,979,267 | 2,702,351 | 2,355,767 | 2,611,111 | 2,611,111 |
| Financial administration | 398,867 | 428,520 | 457,817 | 504,408 | 476,793 | 505,090 | 531,261 | 544,800 | 544,800 | 544,800 |
| Judicial | 1,433,191 | 1,388,484 | 1,397,120 | 1,471,363 | 1,523,571 | 1,564,824 | 1,552,976 | 1,651,630 | 1,651,630 | 1,651,630 |
| Public safety | 5,094,424 | 6,039,035 | 5,364,351 | 5,829,088 | 6,183,437 | 6,895,670 | 7,305,605 | 7,678,837 | 8,111,111 | 8,111,111 |
| Public facilities | 470,733 | 396,052 | 437,625 | 490,261 | 501,833 | 548,013 | 502,101 | 610,528 | 610,528 | 610,528 |
| Public transportation | 3,202,011 | 3,282,479 | 3,252,792 | 3,316,986 | 4,635,513 | 4,386,300 | 4,363,972 | 4,841,730 | 4,511,111 | 4,511,111 |
| Conservation | 139,870 | 170,716 | 132,459 | 149,665 | 146,393 | 158,093 | 135,832 | 162,302 | 162,302 | 162,302 |
| Health and Welfare | 369,379 | 598,227 | 338,955 | 377,386 | 674,149 | 441,075 | 458,339 | 322,118 | 811,111 | 811,111 |
| Capital outlay | 1,261,713 | 2,774,747 | 1,551,057 | 12,837 | -- | -- | -- | -- | -- | -- |
| Debt Service | | | | | | | | | | |
| Principal | 305,000 | 310,000 | 325,000 | 393,064 | 429,309 | 435,000 | 445,000 | 455,000 | 511,111 | 511,111 |
| Interest | 231,357 | 276,881 | 266,403 | 254,110 | 241,418 | 229,463 | 217,216 | 198,902 | 198,902 | 198,902 |
| Bond issue costs | 41,522 | -- | -- | -- | -- | -- | -- | 70,140 | -- | -- |
| Total Expenditures | 14,761,943 | 17,375,606 | 15,290,326 | 14,888,817 | 16,970,942 | 17,142,795 | 18,214,653 | 18,891,754 | 19,711,111 | 19,711,111 |
| Excess of Revenues | | | | | | | | | | |
| Over (Under) Expenditures | (136,529) | (1,087,166) | (12,107) | 165,519 | 430,069 | (76,264) | 883,106 | 621,715 | 2,111,111 | 2,111,111 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Bonds Issued | 2,750,000 | -- | -- | -- | -- | -- | -- | 4,640,000 | -- | -- |
| Bond Discount | (22,672) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Payment to refunded bond escrow agent | -- | -- | -- | -- | -- | -- | -- | (4,566,049) | -- | -- |
| Note proceeds | 57,375 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Transfers In | 731,988 | 1,268,673 | 884,338 | 55,757 | 28,473 | 181,587 | 80,000 | 388,000 | -- | -- |
| Transfers Out | (731,988) | (1,268,673) | (884,338) | (55,757) | (28,473) | (181,587) | (80,000) | (388,000) | -- | -- |
| Gain/loss from sale of capital assets | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total Other Financing Sources (Uses) | 2,784,703 | -- | -- | -- | -- | -- | -- | 73,951 | -- | -- |
| Net Change in Fund Balances | \$ 2,648,174 | \$ (1,087,166) | \$ (12,107) | \$ 165,519 | \$ 430,069 | \$ (76,264) | \$ 883,106 | \$ 695,666 | \$ 2,111,111 | \$ 2,111,111 |
| Debt Service As A Percentage | | | | | | | | | | |
| Of Noncapital Expenditures | 4.8% | 3.9% | 4.6% | 4.8% | 4.5% | 4.4% | 4.1% | 3.9% | | |

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

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 |
|--------------------------------|-----------------|--------------------|------------------|--------------------|--------------|
| 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 |
| 2019 | 11,829,290 | 1,835,224 | 36 | 29,926 | 13,694,476 |
| 2020 | 12,850,049 | 2,140,607 | -- | 22,586 | 15,013,242 |
| 2021 | 13,208,672 | 1,759,088 | -- | 33,843 | 15,001,603 |
| Percent Change 2011-2020 | 65.3% | 8.2% | N/A | 175.5% | 55.8% |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

| <u>Fiscal Year</u> | <u>Real Property</u> | <u>Personal Property</u> | <u>Less: Tax-Exempt Property</u> | <u>Total Taxable Assessed Value</u> | <u>Total Direct Tax Rate</u> | <u>Estimated Actual Taxable Value</u> | <u>Taxable Value</u> |
|--------------------|----------------------|--------------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------------|----------------------|
| 2012 | \$ 3,301,378,915 | \$ 555,948,288 | \$ 2,141,101,802 | \$ 1,716,225,401 | \$ 0.4821 | \$ 1,716,225,401 | \$ |
| 2013 | 3,425,319,785 | 541,275,904 | 2,207,514,602 | 1,759,081,087 | 0.4821 | 1,759,081,087 | |
| 2014 | 3,680,161,570 | 565,338,064 | 2,354,217,975 | 1,891,281,659 | 0.4821 | 1,891,281,659 | |
| 2015 | 4,067,529,999 | 562,004,867 | 2,573,642,444 | 2,055,892,422 | 0.4821 | 2,055,892,422 | |
| 2016 | 4,242,923,782 | 533,002,569 | 2,682,166,570 | 2,093,759,781 | 0.4821 | 2,093,759,781 | |
| 2017 | 4,541,376,249 | 578,715,164 | 2,865,862,789 | 2,254,228,624 | 0.5100 | 2,254,228,624 | |
| 2018 | 4,858,556,768 | 560,252,076 | 3,099,201,093 | 2,319,607,751 | 0.5100 | 2,319,607,751 | |
| 2019 | 5,056,234,489 | 599,411,200 | 3,217,008,284 | 2,438,637,405 | 0.5200 | 2,438,637,405 | |
| 2020 | 5,304,688,632 | 606,300,186 | 3,389,672,016 | 2,521,316,802 | 0.5200 | 2,521,316,802 | |
| 2021 | 5,837,402,269 | 827,388,942 | 3,801,069,395 | 2,863,721,816 | 0.4996 | 2,863,721,816 | |

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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 |
| 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 |
| 2019 | 0.4935 | 0.0265 | 0.5200 | 1.0800 | 1.2050 | 1.1900 | 0.2850 | 0.7262 |
| 2020 | 0.4953 | 0.0247 | 0.5200 | 1.0703 | 1.1914 | 1.1736 | 0.2839 | 0.6979 |
| 2021 | 0.4779 | 0.0217 | 0.4996 | 1.0375 | 1.0699 | 1.1636 | 0.2900 | 0.6970 |

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

TABLE D-8

| <u>City of Weimar</u> | <u>Rice Hospital District</u> | <u>Glidden Water Supply District</u> | <u>Colorado County WCID #2</u> | <u>Falls Municipal Utility District</u> | <u>Colorado County Grnd Water District</u> | <u>Total</u> |
|-----------------------|-------------------------------|--------------------------------------|--------------------------------|-----------------------------------------|--------------------------------------------|--------------|
| \$ 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 |
| 0.2905 | 0.1850 | 0.1280 | 0.0979 | 0.4842 | 0.0095 | 6.2014 |
| 0.2896 | 0.2200 | 0.1140 | 0.0965 | 0.5000 | 0.0093 | 6.1665 |
| 0.0287 | 0.2590 | 0.0985 | 0.0926 | 0.5000 | 0.0088 | 5.7451 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

TABLE D-9

**COLORADO COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

| Taxpayer | 2021 | | | 2012 | | |
|-------------------------------------|-------------------------|------|---------------------------------------------------|-------------------------|------|---------------------------------------------------|
| | 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 | \$ 210,885,940 | 1 | 7.36% | \$ 49,954,650 | 2 | 2.91% |
| Exxon Mobil Pipeline | 203,950,500 | 2 | 7.12% | | | |
| Union Pacific Railroad | 54,199,840 | 3 | 1.89% | 27,829,610 | 4 | 1.62% |
| Alleyton Resource Company | 43,143,410 | 4 | 1.51% | | | |
| Sky Global Power One LLC | 36,634,830 | 5 | 1.28% | | | |
| LCRA Transmission Svcs Corp | 28,500,830 | 6 | 1.00% | 16,083,810 | 7 | 0.94% |
| Best Block LLC | 26,471,420 | 7 | 0.92% | | | |
| Hanson Aggregates Central | 20,488,260 | 8 | 0.72% | 12,320,080 | 10 | 0.72% |
| AEP Texas | 17,754,850 | 9 | 0.62% | | | |
| Kinder Morgan Tejas Pipeline | 15,493,210 | 10 | 0.54% | | | |
| XTO Energy Inc. | | | | 53,866,570 | 1 | 3.14% |
| Premier Natural Resources LLC | | | | 31,073,000 | 3 | 1.81% |
| Exterran Energy Solutions LP | | | | 22,216,090 | 5 | 1.29% |
| Utex Industries Inc. | | | | 17,973,450 | 6 | 1.05% |
| Devon Energy Production Co LP | | | | 13,840,485 | 8 | 0.81% |
| Williams Brothers Construction | | | | 12,707,070 | 9 | 0.74% |
| Total of principal taxpayers | 657,523,090 | | 22.96% | 257,864,815 | | 15.03% |
| All other | 2,206,198,726 | | 77.04% | 1,458,360,586 | | 84.97% |
| Total | \$ 2,863,721,816 | | 100.00% | \$ 1,716,225,401 | | 100.00% |

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

| <u>Fiscal Year</u> | <u>Taxes Levied for the Fiscal Year</u> | <u>Collected Within the Fiscal Year of the Levy</u> | | <u>Collections in Subsequent Years</u> | <u>Total Collector</u> |
|------------------------|-------------------------------------------------|---------------------------------------------------------|-------------------------------|------------------------------------------------|------------------------|
| | | <u>Amount</u> | <u>Percentage of Levy</u> | | <u>Amount</u> |
| 2012 | 8,273,819 | 3,532,658 | 42.70% | 4,725,724 | 8,258,382 |
| 2013 | 8,485,357 | 3,331,818 | 39.27% | 5,135,367 | 8,467,185 |
| 2014 | 9,119,183 | 3,469,916 | 38.05% | 5,629,620 | 9,099,536 |
| 2015 | 9,915,531 | 3,540,217 | 35.70% | 6,347,413 | 9,887,630 |
| 2016 | 10,679,842 | 3,579,851 | 33.52% | 7,022,592 | 10,602,443 |
| 2017 | 11,500,145 | 3,943,592 | 34.29% | 7,513,086 | 11,456,678 |
| 2018 | 11,823,056 | 4,231,669 | 35.79% | 7,528,449 | 11,760,118 |
| 2019 | 12,827,301 | 4,478,928 | 34.92% | 8,257,563 | 12,736,491 |
| 2020 | 13,112,364 | 4,004,976 | 30.54% | 8,957,886 | 12,962,862 |
| 2021 | 14,308,805 | 3,813,300 | 26.65% | -- | 3,813,300 |

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(Unaudited)**

| Category (1) | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-----------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Agriculture, Forestry, Fishing | \$ 822,297 | \$ 1,004,196 | \$ 1,106,605 | \$ 964,714 | \$ 965,014 | \$ 1,044,459 |
| Mining | 860,198 | 1,276,172 | 4,733,722 | 7,308,454 | 7,134,460 | 5,070,516 |
| Construction | 6,016,120 | 6,095,204 | 5,279,829 | 5,433,929 | 8,279,670 | 6,700,395 |
| Manufacturing | 16,998,336 | 20,898,675 | 28,161,189 | 28,033,627 | 24,652,335 | 23,692,737 |
| Transportation, Utilities & Communications | 1,642,214 | 3,007,518 | 4,670,811 | 4,029,110 | 4,042,296 | 3,894,011 |
| Wholesale Trade | 7,754,632 | 8,582,231 | 10,849,153 | 9,273,222 | 9,528,610 | 8,516,654 |
| Retail Trade | 78,404,626 | 80,753,584 | 86,445,355 | 87,714,657 | 91,690,218 | 91,744,530 |
| Finance, Insurance, Real Estate | 20,961,229 | 15,894,213 | 16,838,001 | 13,367,115 | 5,410,161 | 10,185,167 |
| Accommodations/ Food Services | 24,639,821 | 26,048,046 | 27,155,365 | 27,358,625 | 28,906,878 | 29,891,231 |
| Arts/Entertainment/ Recreation | 2,543,020 | 3,432,539 | 4,282,332 | 5,138,273 | 4,823,763 | 5,711,937 |
| Public Administration Services | 1,580,604 | 1,691,554 | 1,867,442 | 1,989,001 | 1,902,541 | 1,951,951 |
| | <u>15,345,604</u> | <u>13,788,464</u> | <u>14,118,353</u> | <u>14,719,728</u> | <u>16,712,382</u> | <u>17,018,066</u> |
| Total | \$ <u>177,568,701</u> | \$ <u>182,472,396</u> | \$ <u>205,508,157</u> | \$ <u>205,330,455</u> | \$ <u>204,048,328</u> | \$ <u>205,421,654</u> |
| 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 two quarters available at the time of preparing the report.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

TABLE D-11

| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021(2)</u> |
|----|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | 1,178,374 | 1,143,057 | 1,490,690 | 501,665 |
| | 4,196,748 | 7,104,525 | 8,697,379 | 4,591,107 |
| | 7,329,928 | 7,222,137 | 6,918,797 | 2,686,331 |
| | <u>28,054,819</u> | <u>33,031,509</u> | <u>25,490,857</u> | <u>12,349,758</u> |
| | 3,849,731 | 2,854,838 | 2,214,328 | 971,653 |
| | 9,956,864 | 10,234,986 | 11,968,041 | 5,564,273 |
| | <u>93,629,305</u> | <u>97,410,217</u> | <u>109,763,674</u> | <u>56,614,717</u> |
| | 15,601,601 | 17,526,101 | 10,426,615 | 2,342,002 |
| | <u>31,295,951</u> | <u>32,169,875</u> | <u>31,976,274</u> | <u>19,199,758</u> |
| | 7,043,924 | 8,462,881 | 8,922,332 | 6,572,282 |
| | 1,989,181 | 1,845,020 | 1,781,127 | 889,844 |
| | <u>20,444,073</u> | <u>26,013,359</u> | <u>24,406,658</u> | <u>8,979,192</u> |
| \$ | <u><u>224,570,499</u></u> | <u><u>245,018,505</u></u> | <u><u>244,056,772</u></u> | <u><u>121,262,582</u></u> |
| | 0.50% | 0.50% | 0.50% | 0.50% |

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

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 |
|----------------|--------------------------|---------------------|----------------------|-------------------|---------------------------|
| 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% |
| 2019 | 0.50% | 1.50% | 1.00% | 1.50% | 0.50% |
| 2020 | 0.50% | 1.50% | 1.00% | 1.50% | 0.50% |
| 2021 | 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 23, 2022

TABLE D-13

**COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

| Category (1) | 2021(2) | | | 2012 | | |
|-----------------------------------------------|-----------------------|---------------------|-------------|----------------------|---------------------|-------------|
| | Taxable Sales (2) | Percentage of Total | # Remitters | Taxable Sales | Percentage of Total | # Remitters |
| Agriculture, Forestry, Fishing | \$ 501,665 | 0.43% | 24 | \$ 280,873 | 0.34% | 17 |
| Mining | 4,591,107 | 3.93% | 15 | 169,047 | 0.21% | 10 |
| Construction | 2,686,331 | 2.30% | 59 | 2,569,204 | 3.14% | 82 |
| Manufacturing | 12,349,758 | 10.58% | 73 | 7,942,966 | 9.70% | 63 |
| Transportation, Utilities & Communications | 971,653 | 0.83% | 16 | 328,483 | 0.40% | 12 |
| Wholesale Trade | 5,564,273 | 4.77% | 36 | 3,632,474 | 4.43% | 33 |
| Retail Trade | 56,614,717 | 48.48% | 292 | 38,483,241 | 46.98% | 248 |
| Finance, Insurance, Real Estate | 2,342,002 | 2.01% | 20 | 10,129,591 | 12.37% | 19 |
| Accommodation & Food Service | 19,199,758 | 16.44% | 81 | 12,208,834 | 14.90% | 72 |
| Arts, Entertainment, Recreation | 6,572,282 | 5.63% | 17 | 1,066,717 | 1.30% | 16 |
| Public Administration Services | 889,844 | 0.76% | 4 | 770,867 | 0.94% | 4 |
| | 4,486,504 | 3.84% | 92 | 4,333,935 | 5.29% | 72 |
| | <u>\$ 116,769,894</u> | <u>100.00%</u> | <u>729</u> | <u>\$ 81,916,232</u> | <u>100.00%</u> | <u>648</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 two quarters available at the time of preparing the report.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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 |
|-------------|---------------------------------|-------------------------|---------------------------|--------------------------|---------------------------------------------|-------------------------------|
| | General Obligation Bonds | Contractual Obligations | Capital Lease Obligations | | | |
| 2012 | \$ 8,185,000 | \$ -- | \$ 38,035 | \$ 8,223,035 | \$ 0.48% | 0.96% |
| 2013 | 7,852,525 | -- | 17,834 | 7,870,359 | 0.45% | 0.90% |
| 2014 | 7,529,714 | -- | -- | 7,529,714 | 0.40% | 0.83% |
| 2015 | 7,145,907 | -- | -- | 7,145,907 | 0.35% | 0.76% |
| 2016 | 6,722,101 | -- | 39,284 | 6,761,385 | 0.32% | 0.69% |
| 2017 | 6,299,488 | -- | 30,015 | 6,329,503 | 0.28% | 0.65% |
| 2018 | 5,844,488 | -- | 20,747 | 5,865,235 | 0.25% | 0.62% |
| 2019 | 5,525,681 | -- | 10,747 | 5,536,428 | 0.23% | 0.56% |
| 2020 | 4,981,874 | -- | -- | 4,981,874 | 0.20% | 0.49% |
| 2021 | 4,468,067 | -- | -- | 4,468,067 | 0.16% | 443.17% |

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
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

TABLE D-15

COLORADO COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

| <u>Fiscal Year</u> | <u>General Obligation Bonds</u> | <u>Less: Amounts Restricted to Repaying Principal</u> | <u>Total</u> | <u>Percentage of Actual Taxable Value of Property</u> | <u>Per Capita</u> |
|------------------------|-----------------------------------------|-------------------------------------------------------------------|--------------|-------------------------------------------------------------------|-----------------------|
| 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 |
| 2019 | 5,525,681 | (108,603) | 5,417,078 | 0.22% | 255 |
| 2020 | 4,981,874 | (146,565) | 4,835,309 | 0.19% | 225 |
| 2021 | 4,468,067 | (151,628) | 4,316,439 | 0.15% | 210 |

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
May 23, 2022**

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 | \$ 380,000 | 100.00% | \$ 380,000 |
| Columbus | 466,118 | 100.00% | 466,118 |
| Weimar | 1,500,000 | 100.00% | 1,500,000 |
| School Districts | | | |
| Columbus | 6,515,308 | 96.46% | 6,284,666 |
| Rice Consolidated | 26,074,038 | 100.00% | 26,074,038 |
| Weimar | 13,341,061 | 93.66% | 12,495,238 |
| Special Districts | | | |
| Glidden Fresh Water Supply District #1 | 350,000 | 100.00% | <u>350,000</u> |
| Subtotal, Overlapping Debt | | | 47,550,060 |
| County Direct Debt (net of unamortized premium/discount) | 4,468,067 | | <u>4,468,067</u> |
| Total Direct and Overlapping Debt | | | <u>\$ 52,018,127</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
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

This page intentionally left blank.

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

May 23, 2022

COLORADO COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|-------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Assessed Value of Property | \$ 1,716,225,401 | \$ 1,759,081,087 | \$ 1,891,281,659 | \$ 2,055,892,422 | \$ 2,093,759,781 |
| Debt Limit, 10% of total assessed value | 171,622,540 | 175,908,109 | 189,128,166 | 205,589,242 | 209,375,978 |
| Amount of Debt Applicable to limit | | | | | |
| General obligation bonds (net of prem/disc) | 8,160,932 | 7,852,525 | 7,529,714 | 7,145,907 | 6,722,101 |
| Less resources restricted to repaying principal | <u>369,204</u> | <u>332,823</u> | <u>(268,717)</u> | <u>(188,564)</u> | <u>(58,850)</u> |
| Total net debt applicable to limit | <u>7,791,728</u> | <u>7,519,702</u> | <u>7,798,431</u> | <u>6,957,343</u> | <u>6,663,251</u> |
| Legal Debt Margin | <u>\$ 163,830,812</u> | <u>\$ 168,388,407</u> | <u>\$ 181,329,735</u> | <u>\$ 198,631,899</u> | <u>\$ 202,712,727</u> |
| Total Net Debt Applicable to the Limit As a Percentage of Debt Limit | 4.5% | 4.3% | 4.1% | 3.4% | 3.2% |

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

May 23, 2022

TABLE D-17

| 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 2,254,228,624 | \$ 2,319,607,751 | \$ 2,438,637,405 | \$ 2,521,316,802 | \$ 2,863,721,816 |
| 225,422,862 | 231,960,775 | 243,863,741 | 252,131,680 | 286,372,182 |
| 6,298,295 | 5,844,488 | 5,525,681 | 4,981,874 | 4,468,067 |
| (77,139) | (93,776) | (108,603) | (144,781) | (151,628) |
| <u>6,221,156</u> | <u>5,750,712</u> | <u>5,417,078</u> | <u>4,837,093</u> | <u>4,316,439</u> |
| <u>\$ 219,201,706</u> | <u>\$ 226,210,063</u> | <u>\$ 238,446,663</u> | <u>\$ 247,294,587</u> | <u>\$ 282,055,743</u> |
| 2.8% | 2.5% | 2.2% | 1.9% | 1.5% |

Legal Debt Margin Calculation for the Current Fiscal Year

| | |
|--------------------------------------------------------------------|-----------------------|
| Assessed Value | \$ 2,863,721,816 |
| Debt Limit (10% of Assessed Value) | <u>286,372,182</u> |
| Debt Applicable to Limit: | |
| General Obligation Bonds (net of prem/disc) | 4,468,067 |
| Less: Amount Set Aside for Repayment of General Obligation Debt | <u>(151,628)</u> |
| Total Net Debt Applicable to Limit | <u>4,316,439</u> |
| Legal Debt Margin | <u>\$ 282,055,743</u> |

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

May 23, 2022

COLORADO COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(Unaudited)

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Population (1) | 20,724 | 20,717 | 20,695 | 20,946 | 21,091 | 21,301 | 21,317 |
| Personal Income (000's), (1) | \$ 843,627 | \$ 872,978 | \$ 911,183 | \$ 927,261 | \$ 905,426 | \$ 974,497 | \$ 985,915 |
| Per Capita Personal Income (1) | \$ 40,708 | \$ 42,138 | \$ 44,029 | \$ 44,269 | \$ 42,929 | \$ 45,749 | \$ 46,250 |
| Median Age (2) | 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 | 20.4% | 20.4% | 18.6% | 19.2% | 18.1% | 18.4% | 18.2% |
| High school graduate | 38.7% | 39.6% | 39.0% | 39.2% | 38.5% | 37.6% | 36.3% |
| Some college or associate's degree | 25.9% | 24.7% | 26.4% | 25.0% | 25.9% | 26.7% | 27.8% |
| Bachelor's degree or higher | 15.0% | 15.3% | 16.0% | 16.6% | 18.2% | 17.3% | 17.7% |
| School Enrollment (3) | 3,305 | 3,522 | 3,488 | 3,500 | 3,593 | 3,467 | 3,555 |
| Unemployment (4) | 5.7% | 5.2% | 3.4% | 3.9% | 4.6% | 3.4% | 3.1% |

(1) Source: Bureau of Economic Analysis (no update for 2021 is available)

(2) Source: U.S. Census Bureau

(3) Source: Columbus ISD, Rice CISD, Weimar ISD

(4) Source: Texas Workforce Commission

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

May 23, 2022

TABLE D-19

**COLORADO COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

| Employer | 2021 | | | 2012 | | |
|-----------------------------|---------------------|------|---------------------------------------------|---------------------|------|------------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percent of Total County Employment |
| Columbus ISD | 242 | 3 | 2.56% | 249 | 2 | 3.65% |
| Rice Consolidated ISD | 243 | 2 | 2.57% | 220 | 3 | 3.22% |
| Utex Industries | 245 | 1 | 2.60% | 283 | 1 | 4.15% |
| Columbus Community Hospital | 177 | 5 | 1.88% | 190 | 5 | 2.79% |
| County of Colorado | 183 | 4 | 1.94% | 135 | 6 | 1.98% |
| Drymalla Construction | 100 | 10 | 1.06% | 100 | 9 | 1.47% |
| Weimar ISD | 123 | 6 | 1.30% | 112 | 8 | 1.64% |
| Rice Medical Center | 111 | 8 | 1.18% | | | |
| Titan Production Equipment | 115 | 7 | 1.22% | | | |
| Great Southern Wood | 107 | 9 | 1.13% | | | |
| River Oaks Convalescent | | | | 115 | 7 | 1.69% |
| Exterran | | | | 205 | 4 | 3.00% |
| Diversitech | | | | 81 | 10 | 1.19% |
| Total | <u>1,646</u> | | <u>17.44%</u> | <u>1,690</u> | | <u>24.78%</u> |

Source: The Texas Workforce Development Board

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT REGULAR MEETING
 May 23, 2022**

COLORADO COUNTY, TEXAS

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (Unaudited)

| Function/Program | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | | |
| General administration | 9 | 9 | 9 | 9 | 9 | 9 | 14 | 15 | |
| Financial administration | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 8 | |
| Judicial | 16 | 16 | 16 | 17 | 17 | 17 | 24 | 24 | |
| Public Safety | 65 | 65 | 66 | 66 | 66 | 68 | 77 | 96 | |
| Public Facilities | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | |
| Public Transportation | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | |
| Conservation | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | |
| Health and welfare | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Total | 133 | 133 | 134 | 135 | 135 | 137 | 160 | 181 | 181 |

Source: The Workforce Development Board

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

| Function/Program | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | |
| Marriage license issued | 133 | 144 | 144 | 131 | 120 | 140 | 121 | 131 |
| Birth certificates | 200 | 278 | 279 | 295 | 301 | 291 | 351 | 351 |
| Death certificates | 200 | 200 | 200 | 200 | 200 | 212 | 195 | 195 |
| Judicial | | | | | | | | |
| County Court | | | | | | | | |
| Probate cases filed | 112 | 110 | 118 | 96 | 91 | 130 | 89 | 89 |
| Mental Health cases filed | 6 | 1 | 5 | 2 | 3 | 2 | 6 | 6 |
| Civil cases filed | 66 | 60 | 70 | 55 | 82 | 156 | 90 | 90 |
| Criminal cases filed | 442 | 431 | 354 | 482 | 428 | 409 | 351 | 351 |
| District Court | | | | | | | | |
| Civil cases filed | 344 | 292 | 285 | 324 | 354 | 371 | 326 | 326 |
| Criminal cases filed | 232 | 165 | 175 | 172 | 296 | 337 | 192 | 192 |
| Justice Court | | | | | | | | |
| Cases filed | 6,450 | 4,348 | 5,655 | 5,845 | 6,475 | 4,662 | 4,291 | 3,100 |
| Public Safety | | | | | | | | |
| Jail bookings | 1,498 | 1,488 | 1,181 | 1,393 | 1,329 | 1,204 | 1,320 | 1,320 |
| Jail average daily occupancy | 51 | 53 | 48 | 57 | 59 | 67 | 59 | 59 |
| Emergency responses | 1,393 | 1,459 | 1,389 | 1,684 | 1,520 | 1,791 | 1,587 | 1,587 |
| Emergency transfers | 309 | 297 | 345 | 418 | 408 | 584 | 555 | 555 |
| Health & Welfare | | | | | | | | |
| Septic permits issued | 104 | 88 | 117 | 129 | 139 | 120 | 128 | 128 |
| Building permits issued | 171 | 206 | 273 | 290 | 138 | 225 | 255 | 255 |
| Indigent health care active cases | 13 | 18 | 21 | 22 | 16 | 16 | 11 | 11 |

Source: County records

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

May 23, 2022

COLORADO COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

| Function/Program | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public Safety | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Jails | 1 | 1 | 1 | 3 | 3 | 3 | 3 | 3 |
| Patrol Units | 24 | 24 | 26 | 26 | 26 | 27 | 27 | 27 |
| EMS Stations | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Ambulance Units | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Probation Dept | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Facilities | | | | | | | | |
| Courthouse | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Annex | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Judicial | | | | | | | | |
| JP Offices | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Conservation | | | | | | | | |
| AgriLife | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Transportation | | | | | | | | |
| Asphalt Roads (miles) | 442 | 442 | 444 | 446 | 449 | 449 | 452 | 452 |
| Gravel Roads (miles) | 299 | 298 | 296 | 294 | 291 | 291 | 289 | 289 |
| Dirt Roads (miles) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bridges | 88 | 88 | 88 | 88 | 88 | 89 | 92 | 92 |

Sources: County records.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

__4. Approve Single Audit Reports and Schedules for fiscal year ended December 31, 2021. (Kana)

**Motion by Commissioner Gertson to approve Single Audit Reports and Schedules for fiscal year ended December 31, 2021 ; seconded by Commissioner Neuendorff;
5 ayes 0 nays; motion carried, it was so ordered.
(See Attachment)**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
SINGLE AUDIT REPORTS AND SCHEDULES
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
Single Audit Reports and Schedules
Year Ended December 31, 2021
Table of Contents**

| | <u>Page</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Independent Auditors' Report on the Schedule of Expenditures of Federal Awards | 1 |
| 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 <i>Government Auditing Standards</i> | 3 |
| Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the <i>Uniform Guidance</i> | 4 |
| Schedule of Prior Audit Findings | 6 |
| Schedule of Findings and Questioned Costs | 7 |
| Corrective Action Plan | 8 |
| Schedules of Expenditures of Federal Awards | 9 |
| Notes to Schedule of Expenditures of Federal Awards | 10 |

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

May 23, 2022

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, Texas 76013

**INDEPENDENT AUDITORS' REPORT ON
THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

Report on the Audit of the Schedule of Expenditures of Federal Awards

Opinion on Each Major Federal Program

We have audited the schedule of expenditures of federal awards of Colorado County, Texas (the "County") for the year ended December 31, 2021, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

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

Rutledge Craun & Company, PC

May 8, 2022

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, 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, 2021, 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 8, 2021.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Rutledge Crain & Company, PC
May 8, 2022

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

May 23, 2022

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, 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

Opinion on Each Major Federal Program

We have audited Colorado County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31 2021. The County's major federal program was Community Development Block Grants, CFDA 14.228, Hurricane Harvey Infrastructure. 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 its major federal program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

May 23, 2022

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

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

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

Rutledge Crain & Company, PC

May 8, 2022

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
Schedule of Prior Audit Findings
December 31, 2021**

Not applicable

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, Texas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021**

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:

- Community Development Block Grants, CFDA 14.228, Hurricane Harvey Infrastructure

The threshold used to distinguish between Type A and Type B federal programs was \$750,000.

The County was 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 23, 2022**

**COLORADO COUNTY, TEXAS
Corrective Action Plan
December 31, 2021**

Not applicable

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
December 31, 2021**

| Federal Grant /Pass Through Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Passed Through to Subrecipients | Current Period Expenditures |
|------------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------------------|-----------------------------------|
| FEDERAL GRANTS | | | | |
| Indirect Grants | | | | |
| U. S. Department of Housing and Urban Development | | | | |
| Passed Through Texas General Land Office | | | | |
| Hurricane Harvey Infrastructure | 14.228 | 20-065-079-C231 | \$ - | \$ 1,262,168 # |
| Total U.S. Department of Housing and Urban Development | | | - | 1,262,168 |
| U. S. Department of Health and Human Services | | | | |
| Passed through Office of Texas Attorney General | | | | |
| Title IV-D - Child Support Enforcement -County Clerk | 93.563 | N/A | - | 2,068 |
| Title IV-D - Child Support Enforcement -County Sheriff | 93.563 | N/A | - | 4,389 |
| Passed Through Texas Health and Human Services Comm. | | | | |
| Medical Assistance Program - FY21 | 93.778 | N/A | - | 2,640 |
| Total U.S. Department of Health and Human Services | | | - | 9,097 |
| U.S. Department of Homeland Security | | | | |
| Passed through Texas Department of Public Safety | | | | |
| Public Assistance (4332 Floods) | 97.036 | PA06-TX-4332 | - | - |
| Communications Sustainment & Enhancement | 97.067 | 2960206 | - | 3,739 |
| Communications Sustainment & Enhancement | 97.067 | 2960207 | - | 20,728 |
| Total U.S. Department of Homeland Security | | | - | 24,467 |
| Total Federal Financial Assistance - Current Period Expenditures | | | \$ - | \$ 1,295,732 |

Major programs

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**COLORADO COUNTY, TEXAS
Notes to Expenditures of Federal Awards
December 31, 2021**

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.

C - 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, 2021 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 23, 2022

__5. Resolution honoring county employee Nancy Davenport on her retirement.

Judge Prause read resolution honoring county employee Nancy Davenport on her retirement.

Motion by Judge Prause to approve resolution honoring county employee Nancy Davenport on her retirement; 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 23, 2022

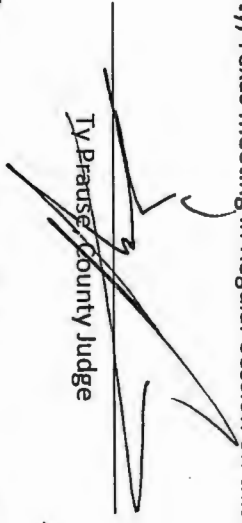
RESOLUTION
HONORING NANCY DAVENPORT


WHEREAS, NANCY DAVENPORT, faithfully and diligently served the citizens of Colorado County as Deputy County Clerk from July 1, 2005 until her retirement date of May 31, 2022, with effectiveness and devotion, with honor to herself and to her position; and

WHEREAS, this body acting on its own accord wishes to recognize the exemplary service of Mrs. Davenport for her untiring and devoted efforts to the citizens of Colorado County.

NOW, THEREFORE, BE IT RESOLVED: That the Commissioners Court of Colorado County, Texas does hereby go on record as extending to Nancy Davenport its thanks for a job well done and this Resolution shall be spread upon the Minutes of the Commissioners Court of Colorado County meeting in Regular Session this the 23rd day of May, A. D. 2022.

The above Resolution was moved by Judge Ty Prause and seconded by Commissioner Doug Wessels and unanimously adopted by the Commissioners Court of Colorado County, Texas meeting in Regular Session on this the 23rd day of May, A. D. 2022.

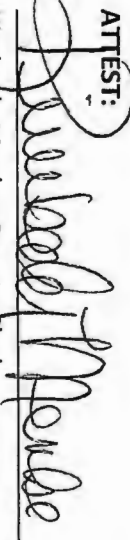

Ty Prause, County Judge

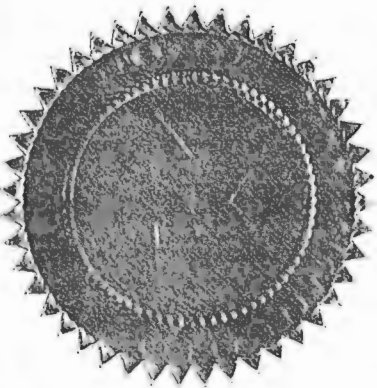

Doug Wessels, County Commissioner, Pct. 1


Keith Neuendorf, County Commissioner, Pct. 3


Darrell Kubesch, County Commissioner, Pct. 2


Darrell Gertson, County Commissioner, Pct. 4

ATTEST:

Kimberly Menke, County Clerk



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

May 23, 2022

__6. Proclamation recognizing June 2022 as Elder Abuse Awareness Month in Colorado County.

Judge Prause read proclamation recognizing June 2022 as Elder Abuse Awareness Month in Colorado County. A picture was taken with the court and Ms. Whitney Wilson of Fort Bend County Adult Protective Services.

Motion by Judge Prause to approve Proclamation recognizing June 2022 as Elder Abuse Awareness Month in Colorado County; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

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

May 23, 2022

Elder Abuse Awareness Month Proclamation

WHEREAS, older adults and people with disabilities of diverse backgrounds contribute to the wellbeing of this city by working, caregiving, volunteering and actively preserving customs, rituals, and traditions; and

WHEREAS, as we age, we build momentum by accumulating knowledge, experience, insight, and wisdom that can be shared to enrich our community; and

WHEREAS, abuse of older adults and people with disabilities is a community concern, affecting thousands of people across Texas; and

WHEREAS, abuse affected more than 118,208 older adults and people with disabilities in Texas in 2021; and

WHEREAS, abuse against older adults and people with disabilities is grossly underreported because of social stigma, embarrassment, and fear; and

WHEREAS, adult abuse effects men and women of all income and ability levels, all cultural and ethnic backgrounds, in all communities; and


WHEREAS, elder abuse is everyone's business, it's important to strengthen our efforts to prevent, report and address elder abuse.

NOW, THEREFORE, I Ty Prause, County Judge of Colorado County, in recognition thereof, do hereby proclaim the month of June 2022 to be

“Elder Abuse Awareness Month”

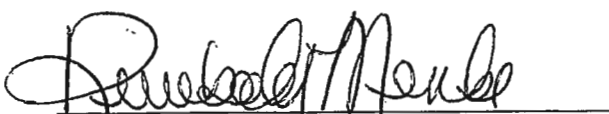
In Colorado County, Texas and urge all residents to work together to reduce abuse and neglect of older adults and people with disabilities.

WITNESS MY SIGNATURE and SEAL OF OFFICE this 23rd day of May 2022.



Ty Prause, County Judge

Attest:



Kimberly Menke, County Clerk



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

__7. Proclamation recognizing June 5-11, 2022 as National Garden Week in Colorado County.

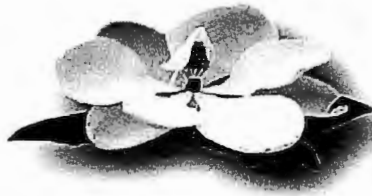
Judge Prause commended the Columbus Garden Club on their continued efforts in the beautification of the courthouse grounds. Columbus Garden Club members Sandy Barrett, Brenda Boehm, Velma Harrington, and Sharon Wegenhoft were present for a picture with the court.

Motion by Judge Prause to approve proclamation recognizing June 5-11, 2022 as National Garden Week in Colorado County; 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 23, 2022**

**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

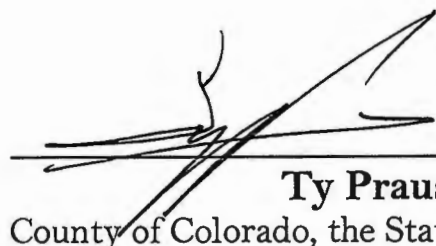
WHEREAS, Gardening furnishes a challenging and productive activity for many citizens, for those just learning as well as those having years of experience, and gardening promotes a healthy lifestyle, reduces stress, and teaches that rewards can come from diligent efforts; and

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 5 – 11, 2022 as National Garden Week.

Dated this 23rd day of May 2022



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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

- ___8. Application submitted by Kebo Oil & Gas, Inc. for installation of 2" gas gathering pipeline within the right-of-way of County Road 211, Precinct No. 2. (Kubesch)

Kebo Oil & Gas representative Mike Curtis spoke and answered questions concerning the submitted application.

Motion by Commissioner Kubesch to approve application submitted by Kebo Oil & Gas, Inc. for installation of 2" gas gathering pipeline within the right-of-way of County Road 211, Precinct No. 2; seconded by Commissioner Wessels;

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

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

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

Application

Applicant Company: Kebo Oil & Gas, Inc.
Contact Person: Ken Boester
Address: 701 Wildcat Drive
Portland, Texas 78374
Phone: 210-218-1781 Fax: 361-643-6884

Location of right-of-way for proposed construction/installation/repairs in Precinct 2:

Starting at the intersection of FM ~~3424~~ 2434 ^{BMC}
and CORD 211, south on west side of
CORD 211. for approximately 3,500', then
ending with a bore underneath CORD 211.
see attached plat.

Description of right-of-way work to be performed: Ditching and
installing 2" gas gathering pipeline from
Kebo - Emmel Hattermann GU #1 well to
delivering point at Magnum Producing facility.

5-13-22
Date

Ken Boester
Signature of Firm Name Representative

Ken Boester
Printed Name of Firm Name Representative

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

May 23, 2022

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 two (2) copies of drawings or diagrams showing proposed location of the utility, pipeline, communication line, electrical line, or telephone line (hereafter "utility") with respect to right-of-way, type of installation or repair, size, length, material, and size of appurtenances, if any.
6. The construction and maintenance by Applicant shall not interfere with a previously installed utility. When necessary to remove or adjust another utility, a representative of that other utility shall be notified to decide the method and work to be done. Any cost of temporarily or permanently relocating other utilities shall be borne by Applicant.

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

May 23, 2022

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.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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 Applicant.
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
COMMISSIONER'S COURT REGULAR MEETING**

May 23, 2022

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 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
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

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.

5-13-22
Date

Ken Goester
Applicant

Approved by Commissioners Court on the 13rd day of May, 2022.

5-23-22
Date

[Signature]
Colorado County Judge

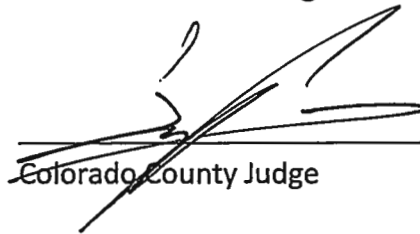
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

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.

5-23-22
Date


Colorado County Judge

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

Kebo Oil & Gas Inc.
Emmel Hatterman GU #1 Well
Colorado County, TX



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

TEXAS STATUTORY PERFORMANCE BOND

STATE OF TEXAS }
COUNTY OF Colorado } BOND NUMBER SU 1183968

KNOW ALL MEN BY THESE PRESENTS:

That Kebo Oil & Gas, Inc. (hereinafter called the Principal), as Principal and Arch Insurance Company, a corporation organized and existing under the laws of the State of Missouri, and whose principal office is located in the City of Philadelphia, PA, and duly authorized to do business in the State of Texas (hereinafter called the Surety).

As Surety, are held and firmly bound unto Colorado County, Texas (hereinafter called the County), in the penal sum of Five Thousand - - - - -00/100- - - Dollars (\$5,000.00) for the payment of which sum well and truly to be made, we bind ourselves, our heirs, administrators, executors, successors and assigns, jointly and severally, by these presents.

WHEREAS, the Principal has entered into a certain written contract with the County, dated the 23rd day of May, 2022, a copy of which is hereto attached and made a part hereof, for Kebo installing a pipeline ROW which will be 3.500' (less than one mile) in Precinct 2 at CR 211.

NOW THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH that if the said Principal shall faithfully perform the work in accordance with the plans, specifications and contract documents, then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that this bond is executed pursuant to the provisions of Chapter 2253 of the Texas Government Code and all liabilities on this bond shall be determined in accordance with the provisions thereof to the same extent as if it were copied at length herein.

IN WITNESS WHEREOF, the said Principal and Surety have signed and sealed this instrument this 19th day of May, 20 22.

Kebo Oil & Gas, Inc.
By: [Signature]
Principal

Arch Insurance Company
By: [Signature]
Deborah Neichter, Attorney-in-Fact
Surety

WITNESS:
Jill Kemp [Signature]

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

AIC 0000368069

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated. Not valid for Note, Loan, Letter of Credit, Currency Rate, Interest Rate or Residential Value Guarantees.

POWER OF ATTORNEY

Know All Persons By These Presents:

That the Arch Insurance Company, a corporation organized and existing under the laws of the State of Missouri, having its principal administrative office in Jersey City, New Jersey (hereinafter referred to as the "Company") does hereby appoint:

Barbara Duncan, Brook Thomas Smith, Deborah Sue Neichter, James H. Martin, James Thomas Smith, Jason D. Cromwell, Jill Kemp, Leigh McCarthy, Michele Dawn Lacrosse and Raymond Meyer Hundley of Louisville, KY (EACH)

its true and lawful Attorney(s)-in-Fact, to make, execute, seal, and deliver from the date of issuance of this power for and on its behalf as surety, and as its act and deed: Any and all bonds, undertakings, recognizances and other surety obligations, in the penal sum not exceeding Ninety Million Dollars (\$90,000,000.00). This authority does not permit the same obligation to be split into two or more bonds in order to bring each such bond within the dollar limit of authority as set forth herein.

The execution of such bonds, undertakings, recognizances and other surety obligations in pursuance of these presents shall be as binding upon the said Company as fully and amply to all intents and purposes, as if the same had been duly executed and acknowledged by its regularly elected officers at its principal administrative office in Jersey City, New Jersey.

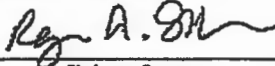
This Power of Attorney is executed by authority of resolutions adopted by unanimous consent of the Board of Directors of the Company on December 10, 2020, true and accurate copies of which are hereinafter set forth and are hereby certified to by the undersigned Secretary as being in full force and effect:

"VOTED, That the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, or the Secretary shall have the power and authority to appoint agents and attorneys-in-fact, and to authorize them subject to the limitations set forth in their respective powers of attorney, to execute on behalf of the Company, and attach the seal of the Company thereto, bonds, undertakings, recognizances and other surety obligations obligatory in the nature thereof, and any such officers of the Company may appoint agents for acceptance of process."

This Power of Attorney is signed, sealed and certified by facsimile under and by authority of the following resolution adopted by the unanimous consent of the Board of Directors of the Company on December 10, 2020:

VOTED, That the signature of the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, and the signature of the Secretary, the seal of the Company, and certifications by the Secretary, may be affixed by facsimile on any power of attorney or bond executed pursuant to the resolution adopted by the Board of Directors on December 10, 2020, and any such power so executed, sealed and certified with respect to any bond or undertaking to which it is attached, shall continue to be valid and binding upon the Company. In Testimony Whereof, the Company has caused this instrument to be signed and its corporate seal to be affixed by their authorized officers, this 24th day of March, 2022.

Attested and Certified


Regan A. Shulman, Secretary

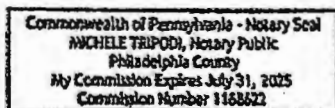
STATE OF PENNSYLVANIA SS
COUNTY OF PHILADELPHIA SS

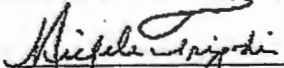


Arch Insurance Company


Stephen C. Ruschak, Executive Vice President

I, Michele Tripodi, a Notary Public, do hereby certify that Regan A. Shulman and Stephen C. Ruschak personally known to me to be the same persons whose names are respectively as Secretary and Executive Vice President of the Arch Insurance Company, a Corporation organized and existing under the laws of the State of Missouri, subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that they being thereunto duly authorized signed, sealed with the corporate seal and delivered the said instrument as the free and voluntary act of said corporation and as their own free and voluntary acts for the uses and purposes therein set forth.




Michele Tripodi, Notary Public
My commission expires 07/31/2025

CERTIFICATION

I, Regan A. Shulman, Secretary of the Arch Insurance Company, do hereby certify that the attached Power of Attorney dated March 24, 2022 on behalf of the person(s) as listed above is a true and correct copy and that the same has been in full force and effect since the date thereof and is in full force and effect on the date of this certificate; and I do further certify that the said Stephen C. Ruschak, who executed the Power of Attorney as Executive Vice President, was on the date of execution of the attached Power of Attorney the duly elected Executive Vice President of the Arch Insurance Company.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seal of the Arch Insurance Company on this 19th day of May, 2022


Regan A. Shulman, Secretary

This Power of Attorney limits the acts of those named therein to the bonds and undertakings specifically named therein and they have no authority to bind the Company except in the manner and to the extent herein stated.

PLEASE SEND ALL CLAIM INQUIRIES RELATING TO THIS BOND TO THE FOLLOWING ADDRESS:

Arch Insurance - Surety Division
3 Parkway, Suite 1500
Philadelphia, PA 19102



To verify the authenticity of this Power of Attorney, please contact Arch Insurance Company at SuretyAuthentic@archinsurance.com
Please refer to the above named Attorney-in-Fact and the details of the bond to which the power is attached.

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

May 23, 2022

Client#: 8216

KEBOI

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/17/2021

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 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 Insurepointe of Texas, Inc. 2909 Hillcroft Ste #200 Houston, TX 77057-5848 713 964-0022 | | CONTACT NAME: Carolyn Ruffano PHONE (A/C, No, Ext): 713 964-0022 FAX (A/C, No): 713 964 0044 E-MAIL ADDRESS: cruffeno@insurepointe.com | |
| INSURED Kebo Oil & Gas, Inc. 701 Wildcat Drive Portland, TX 78374 | | INSURER(S) AFFORDING COVERAGE INSURER A : Markel International Insurance Company INSURER B : Texas Mutual Insurance Company INSURER C : Travelers Property Casualty Co of Amerl INSURER D : INSURER E : INSURER F : | NAIC # 22945 25674 |

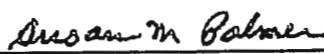
COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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 INSR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | Limits |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|-------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | | JCGL103189 | 06/12/2021 | 06/12/2022 | 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 \$ |
| A | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS | | JCGL103189 | 06/12/2021 | 06/12/2022 | COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| A | UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | JUMB102759 | 06/12/2021 | 06/12/2022 | EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N N N/A | 0001092364 | 06/12/2021 | 06/12/2022 | <input checked="" type="checkbox"/> WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000 |
| C | Operators Extra Expense | | ZPP81N43020 | 06/12/2021 | 06/12/2022 | **SEE BELOW** |

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

****OPERATORS EXTRA EXPENSE****
 \$2,000,000. Producing Wells <10,000'
 \$4,000,000. Producing Wells >10,000'
 \$3,000,000. Drilling/Workover Wells <10,000'
 \$5,000,000. Drilling/Workover Wells >10,000'
 (See Attached Descriptions)

| | |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CERTIFICATE HOLDER | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE  |

© 1988-2010 ACORD CORPORATION. All rights reserved.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

DESCRIPTIONS (Continued from Page 1)

The General Liability policy includes an automatic additional insured endorsement for non-operators of wells operated by the insured.

The General Liability and Automobile 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, Workers Compensation and Automobile 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.

The General Liability policy includes an endorsement that contains primary and non-contributory wording.

The Operators Extra Expense policy includes blanket automatic additional insured wording that provides additional insured status to non-operator co-venturers only when there is a written agreement between the named insured as operator and the non-operator co-venturer that requires such status. The Operators Extra Expense policy includes blanket automatic waiver of subrogation wording that provides this feature only when there is a written agreement between the named insured and the certificate holder that requires it.

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

May 23, 2022

- ___9. Application for Limited Land Division submitted by Dieter Schuhknecht to divide a 109.990 acre tract located in the James Cummins League, Abstract No. 14, Precinct No. 3. (Neuendorff)

Motion by Commissioner Neuendorff to approve application for Limited Land Division submitted by Dieter Schuhknecht to divide a 109.990 acre tract located in the James Cummins League, Abstract No. 14, Precinct No. 3; 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 23, 2022

APPLICATION FOR LIMITED LAND DIVISION
IN COLORADO COUNTY, TEXAS

FILED FOR RECORD
COLORADO COUNTY, TX

2022 MAY 19 AM 9:27

KIMBERLY HEINE
COUNTY CLERK

MK

Name of person(s) dividing property: Dieter Schuhknecht

Address: 1504 Kleihege Rd New Ulm, TX 78950

Work phone: 979-277-2452 Home phone: _____

Precinct where property located: #3 Pct. Commissioner: Keith Neuendorf

Size of Original Tract before division 109.990 acres

Size of Remainder Tract after division: 109.990 acres

Size of each new lot: 1. 3.5 acres 2. 5.50 acres
3. _____ acres 4. _____ acres

Surveyor's Name: ATM Surveying, Adam Wallace

Surveyor's Address: P.O. Box 10313

Surveyor's work phone: (979) 209-9291

Has there been a prior Limited Land Division of the Original Tract? No

If so, state the number of tracts and date divided: _____

I am the owner of 109.99 acres of land (size of original tract) out of the
J. Cummins Survey,
Abstract # 14, Colorado County, Texas, which was conveyed to
me by deed, dated February 15, 1995, and recorded in Volume
151, Page 370, Colorado County Deed/Official Records.

I seek approval to subdivide 9 acres of land (total size of all new lots) out of the
Original Survey, in accordance with the attached plat, subject to any and all easements
or restrictions heretofore granted, and do hereby dedicate to the buyers or recipients
of the property shown herein, the use of the streets and/or easements shown.

I understand that construction or other development within this Limited Land Division
may not begin until all Colorado County development requirements have been met.

I understand that no structure in this Limited Land Division shall be occupied
until:

1. it is connected to a public sewer system or to an on-site wastewater
system, which has been approved and permitted by Colorado County;
and
2. it is connected to an individual water supply, state-approved community

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

water system, or engineered rainwater collection system.

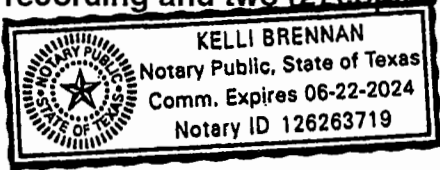
I understand that all drainage easements shall be kept clear of fences, buildings, plantings, and other obstructions to the operation and maintenance of the drainage facilities.

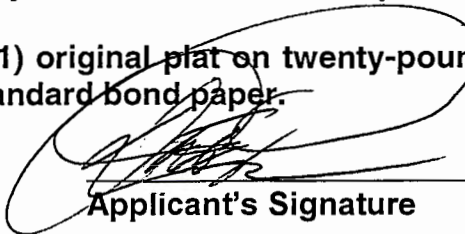
I further understand that this exemption from Colorado County Road Standards for this property division is based on the presumption of four (4) new lots or fewer. Any re-division that results in a greater number of lots may trigger a requirement that the road(s) be built according to the Colorado County Road and Drainage Standards and Specifications. I realize that Colorado County is under no obligation to pave the unpaved roads in the subdivision.

I represent that the new lots that are created by this Limited Land Division are not within the boundaries of any municipality's city limits or area of extra-territorial jurisdiction. (The extra-territorial jurisdiction is within 1/2 mile of a city of less than 5,000 people and within one mile of a city with a population between 5,000 and 24,999.)

This property has not been divided as a Limited Land Division in the last five years, and I further understand that I cannot further divide the above remainder tract as a Limited Land Division for five (5) more years from the date this plat is recorded.

Attached to this application are one (1) original plat on twenty-pound bond paper for recording and two (2) copies on standard bond paper.




Applicant's Signature

SWORN TO AND SUBSCRIBED before me on this the 28 day of March, 2022.


Notary Public, State of Texas

Applicant's Signature

SWORN TO AND SUBSCRIBED before me on this the _____ day of _____, 20____.

Notary Public, State of Texas

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

CERTIFICATION BY SURVEYOR

I have provided one (1) original plat on twenty-pound bond paper for recording and two (2) copies on standard bond paper.

I hereby certify by the checkmark or "x" next to each item below that the plat that I have prepared includes the following:

- A title of "Limited Land Division"
- North arrow and date
- At least two corners of the remainder tract
- Location of new lots in relation to original survey
- Acreage and dimensions of all new lots
- Bearings & dimensions of lot boundaries
- Location and description of all easements
- Buildings and ponds (approximate location)
- Name and address of owner
- Name and address of surveyor/engineer
- Floodplain area and boundary
- Scale as appropriate, but not greater than 1 inch = 400 feet
- Plat size: 8 1/2 x 14 with 1/2 inch margin at the top and 1/4 inch margin on sides

- Certification by surveyor: "I, Adam Wallace, a Texas Registered Professional Land Surveyor, certify that this plat has been prepared in accordance with the Subdivision Rules of Colorado County. All existing pipeline easements within the limits of the subdivision have been shown."

- FEMA Flood Plain Note: (one or the other)
 - "A portion of this land division lies within the boundaries of the 100 year flood plain as delineated on the FEMA Flood Insurance Rate Map of Colorado County, Community Panel # _____, dated _____." **OR**
 - "No portion of this land division lies within the boundaries of the 100 year flood plain as delineated on the FEMA Flood Insurance Rate Map of Colorado County, Community Panel # 48089C0050D, dated 2-4-2011."

Adam Wallace
SURVEYOR (print)

Adam Wallace
SURVEYOR (signature)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

CERTIFICATE OF COUNTY APPROVAL

STATE OF TEXAS
COUNTY OF COLORADO

The undersigned, County Judge and County Clerk or Deputy County Clerk of Colorado County, Texas, hereby certifies that on the 23rd day of May, A.D., 2022, the Commissioners Court of Colorado County, Texas approved the foregoing Limited Land Division and authorized the filing for record of this plat, and said order has been duly entered in the minutes of the said Court in Volume _____, Page _____.

Laserfiche CCM 05-23-2022

WITNESS MY HAND AND SEAL OF OFFICE this the 23rd day of May, 2022.



COUNTY JUDGE
COLORADO COUNTY, TEXAS

[Signature]

COUNTY CLERK
COLORADO COUNTY, TEXAS

By: _____
Deputy Clerk

CERTIFICATE OF RECORDING

STATE OF TEXAS
COUNTY OF COLORADO

As County Clerk or Deputy County Clerk of Colorado County, Texas, I do hereby certify that the foregoing instrument of writing was filed for record in my office on the 24th day of May, 2022, and duly recorded on the 26th day of May, 2022, in the Official Records of Colorado County, Texas, in Volume 1002, Page 152.

COUNTY CLERK, COLORADO COUNTY, TEXAS

By: *Michelle Kallmann*

Deputy Clerk

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

May 23, 2022

CERTIFICATE OF COUNTY APPROVAL
STATE OF TEXAS
COUNTY OF COLORADO

The undersigned, County Judge and County Clerk or Deputy County Clerk of Colorado County, Texas, hereby certifies that on the _____ day of _____ A.D. 20____ the Commissioners Court of Colorado County, Texas approved the foregoing Limited Land Division and authorized the filing for record of this plot, and said order has been duly entered in the minutes of the said Court in Volume _____ Page _____.

WITNESSED MY HAND AND SEAL OF OFFICE this the _____ day of _____, 20____.

COUNTY JUDGE, COLORADO COUNTY, TEXAS

COUNTY CLERK, COLORADO COUNTY, TEXAS
BY: _____
DEPUTY CLERK

CERTIFICATE OF RECORDING
STATE OF TEXAS
COUNTY OF COLORADO

As County Clerk or Deputy County Clerk of Colorado County, Texas, I do hereby certify that the foregoing Instrument of writing was filed for record in my office on the _____ day of _____, 20____, and duly recorded on the _____ day of _____, 20____ in the Official Records of Colorado County, Texas in Volume _____ Page _____.

COUNTY CLERK, COLORADO COUNTY, TEXAS
BY: _____
DEPUTY CLERK

NOTE: NO PHYSICAL EVIDENCE FOUND FOR UNDERGROUND PIPELINES.
File name: 22 - 03989 - KLEIHEGE RD - 1504DWG
Plot date: 03/07/22, Revised 5/18/2022

| LINE | DISTANCE | BEARING |
|------|----------|---------------|
| L1 | 55.28' | N 01°46'12" W |
| L2 | 10.34' | N 34°07'36" E |
| L3 | 29.82' | N 72°11'26" E |
| L4 | 148.75' | S 02°49'02" E |

SURVEY LEGEND

- ⊠ ELECTRIC METER
- ⊕ POWER POLE
- ⊠ TELEPHONE BOX
- ⊠ LIGHT POLE
- SUBJECT PROPERTY LINE
- ADJOINING PROPERTY LINE
- UTILITY EASEMENT
- BARRIED WIRE FENCE
- ⊙ IRON ROD FOUND BENT
- ⊙ GALVANIZED CAP MARKED PISC INC FOUND
- ⊙ IRON ROD WITH 2" GALVANIZED CAP MARKED COLB BARTON-REXSON FOUND
- ⊙ IRON ROD WITH BLUE PLASTIC CAP MARKED COLE BARTON-REXSON FOUND
- ⊙ IRON ROD WITH MAROON PLASTIC CAP MARKED REES 6132 - ATM SURV - SET
- ⊙ IRON ROD FOUND

SURVEY NOTES:

- The hearings of this survey are based on the Texas State Plane Coordinate System, South Central Zone, NAD83(2011) EPOCH 2010, and boundary referenced to IZ" iron rods called for and found as noted in the previous recorded deed.
- Drawing Scale is 1"=200'
- Drawn by: Adam Wallace

REMAINDER OF DIETER SCHURKNECHT
RECORDED AS 116.636 ACRES
VOL. 151, PAGE 370
(APPROXIMATELY 101 ACRES REMAINING, MORE OR LESS)

REMA FLOOD PLAN NOTE:
The portion of this land division lies within the boundaries of the of the 100 year flood plain as delineated on the FEMA Flood Insurance Rate Map of Colorado County, Community Panel # 48089C00500 effective date, 02-04-2011

LIMITED LAND DIVISION

TRACT 1: 3.50 ACRES
TRACT 2: 5.50 ACRES
ABSTRACT: JAMES CUMMINS LEAGUE, A-14
COUNTY: COLORADO

OWNER/DEVELOPER:
DIETER SCHURKNECHT
1504 KLEIHEGE ROAD, NEW ULM, TX 78956

* THIS SURVEY COMPLETED WITHOUT THE BENEFIT OF A TITLE COMMITMENT

ATM Surveying
P.O. Box 10813, College Station, TX 77840
PHONE: (979)209-9291 email: Adam@ATMSurveying.com
www.ATMSurveying.com - FRM #101784-00

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022

2550

FILED FOR RECORD
COLORADO COUNTY, TEXAS

2022 MAY 24 AM 10:50

KIMBERLY MENKE
COUNTY CLERK

M-D.

STATE OF TEXAS COUNTY OF COLORADO
I hereby certify that this instrument was FILED on the
date and time stamped hereon by me; and was duly
RECORDED to the Volume and Page of the OFFICIAL
RECORDS of Colorado County, Texas and stamped
hereon by me. cm

MAY 26 2022



Kimberly Menke
KIMBERLY MENKE
COUNTY CLERK, COLORADO COUNTY, TEXAS

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

May 23, 2022

- _10. Authority to advertise for bids to construct bridge on County Road 121 at draw, Precinct No. 1.
(Wessels)

Judge Prause announced that bids will be due on June 22, 2022 by 2 P.M.

Motion by Commissioner Wessels to authorize the advertising for bids to construct bridge on County Road 121 at draw, Precinct No. 1; 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 23, 2022

Bid Invitation

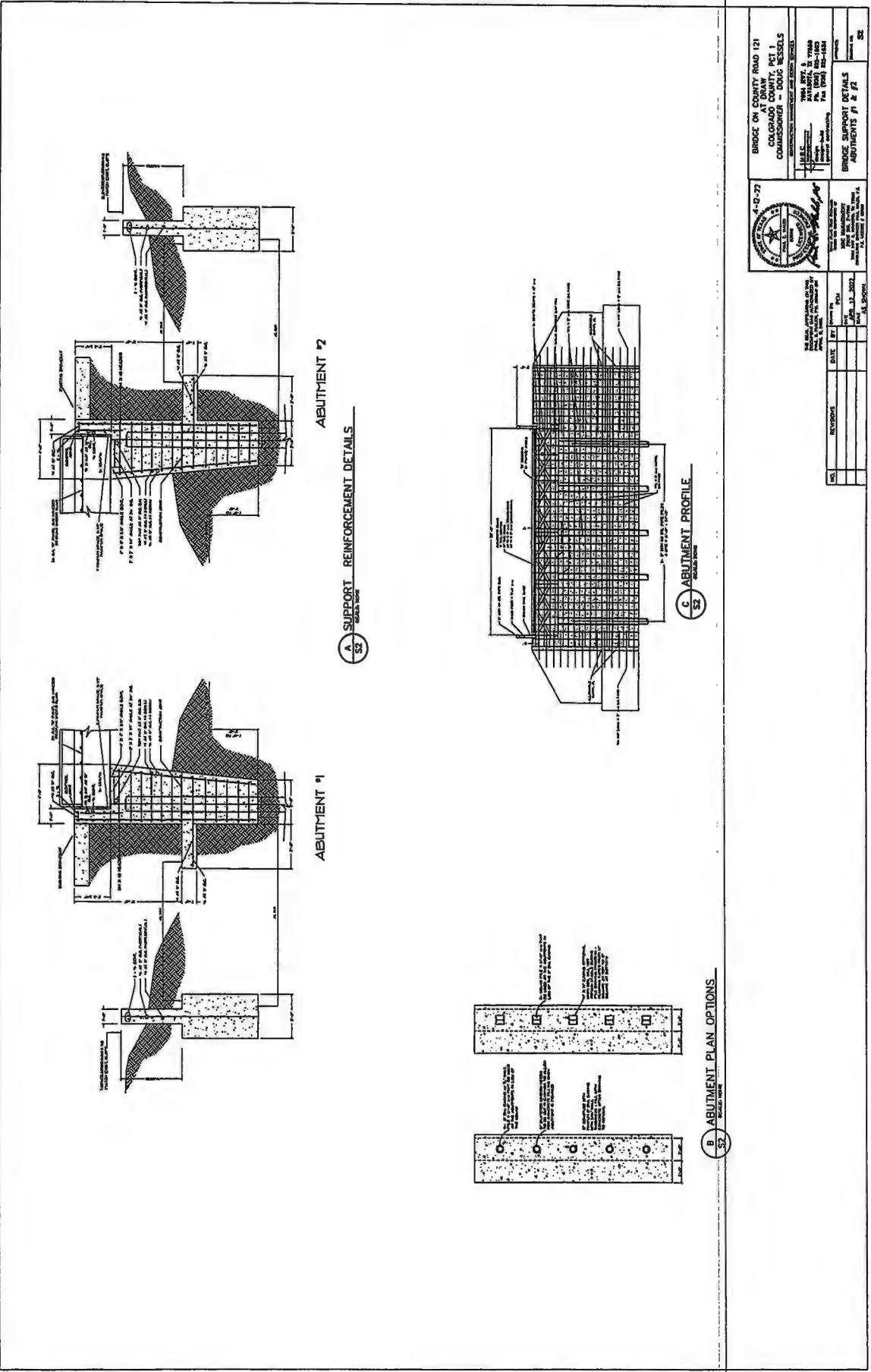
Colorado County is accepting sealed bids for the furnishing of all materials, tools, services, labor, equipment, supervision, and incidentals required for the construction of a BRIDGE ON COUNTY ROAD 121 @ DRAW, Precinct No. 1. Inquiries should be directed to County Commissioner Doug Wessels (979) 234-2071.

Colorado County is accepting sealed bids for the furnishing of all materials, tools, services, labor, equipment, supervision, and incidentals required for the construction of a BRIDGE ON COUNTY ROAD 103 @ SKULL CREEK TRIBUTARY, Precinct No. 4. Inquiries should be directed to County Commissioner Darrell Gertson (979) 234-2633.

Specifications to be obtained from the Office of the County Judge, Colorado County Courthouse, 400 Spring Street, Room 107, CoJumbus, Texas 78934 or online at www.co.colorado.tx.us under Bid Opportunities. Sealed bids will be accepted in the Office of the County Judge, Colorado County Courthouse, 400 Spring Street, Room 107, Columbus, Texas 78934 until June 22, 2022 at 2:00 p.m., and at that time will be publicly opened in Room 101 of the Colorado County Courthouse. Colorado County reserves the right to reject any and or all bids or to accept any bid advantageous to the County.

TO BE PUBLISHED IN THE MAY 26 & JUNE 2 ISSUES OF THE BANNER PRESS

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**



4-D-27

BRIDGE ON COUNTY ROAD 127
COLORADO COUNTY, PCT 1
COMMISSIONER - DOUG WESSLETS

DATE: 05/13/2022
BY: [Signature]
CHECKED BY: [Signature]
SCALE: AS SHOWN

BRIDGE SUPPORT DETAILS
ABUTMENTS #1 & #2

SCALE: 1/8" = 1'-0"

| NO. | REVISIONS | DATE | BY | CHKD BY |
|-----|-----------|------|----|---------|
| | | | | |
| | | | | |
| | | | | |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

**COLORADO COUNTY REQUESTS BIDS FOR
BRIDGE ON
CR 121**

ISSUED BY: THE COLORADO COUNTY COMMISSIONERS' COURT

Sealed bids, subject to the Terms and Conditions of this Invitation for Bids, for BRIDGE ON CR 121, as described in the attached specifications, will be received in the Office of the County Judge, Colorado County Courthouse, 400 Spring St., Room 107 Columbus, Texas 78934 until 2:00 p.m. on June 22, 2022. Bids received after the specific time will be returned unopened.

LEGAL NAME OF CONTRACTING COMPANY

FEDERAL I.D.# (Company or Corporation)

SOCIAL SECURITY # (Individual)

TELEPHONE NUMBER

FASCIMILE NUMBER

CONTACT PERSON

TITLE

COMPLETE MAILING ADDRESS

CITY & STATE

ZIP CODE

COMPLETE STREET ADDRESS

CITY & STATE

ZIP CODE

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

May 23, 2022

COLORADO COUNTY BID 22-002

A. SCOPE:

It is the intent of the County of Colorado to contract for only materials, equipment, tools, services, labor and supervision necessary to construct bridge on BRIDGE ON CR 121 as specified herein.

B. POINT OF CONTACT:

Point of contact will be Colorado County Commissioner Doug Wessels at 979-234-2071.

C. BID FORM COMPLETION:

Fill out, initial each page, SIGN CONTRACT SHEET, and return to the Colorado County Judge one (1) complete bid form. An authorized representative of the bidder must sign the contract sheet. The contract will be binding only when signed by the County Judge, Colorado County and a purchase order authorizing the item(s) desired has been issued.

D. COMPLETION TIME AND PAYMENT:

1. The county shall pay the Contractor in current funds for the Contractor's performance of the contract the contract sum, as stated herein, after receipt of notice to proceed and a purchase order issued by the County of Colorado.

2. Based upon Applications for Payment submitted to Commissioner Wessels the county shall make progress payments on account of the contract sum to the Contractor as provide below and elsewhere in the contract documents.

a. The period covered by each Application for Payment shall be one calendar month ending on the last day of the month.

b. Provided an Application for Payment is received by the County Auditor, payment shall be made by the county within 30 days after the County Auditor receives the application for payment.

c. Application for Payment shall indicate the percentage of completion of each portion of the work as of the end of the period covered by the Application for Payment.

d. Subject to the provisions of the contract documents, the amount of each progress payment shall be computed as follows:

1. Take that portion of the contract sum properly allocable to completed work less retainage of ten percent (10%).

2. Add that portion of the contract sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the complete construction (or, if approved by the county, suitably stored off the site at a location agreed upon in writing), less retainage of ten percent (10%).

3. Subtract the aggregate of previous payments made by the county.

4. The progress payment amount determined in accordance with Paragraph 2 b., above shall be further modified under the following circumstances:

Add, upon substantial completion of the work, a sum sufficient to increase the total payment

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

D. COMPLETION TIME AND PAYMENT: (cont'd)

one hundred percent (100%) of the contract sum, less such amounts as the county's representative shall determine for incomplete work and unsettled claims.

5. Final payment, constituting the entire unpaid balance of the contract sum, shall be made by the county to the Contractor when the contract has been fully performed by the Contractor.

E. REFERENCES:

All bidders must submit, **WITH BID**, at least three (3) references from clients for whom a project similar to that specified herein has been successfully accomplished. References must include clients name, contact person and telephone number.

F. ADDENDA:

No interpretation of the meaning of the drawings, specifications or other bid documents will be made to any bidder orally. All requests for such interpretations must be made in writing addressed to Commissioner Doug Wessels, P.O. Box 129, Rock Island, Tx 77470, 979-234-2071.

G. BID BOND:

All bidders must submit, **WITH BID**, a cashier's check or certified check for five percent (5%) of the total bid price, payable to the order of the County of Colorado or a Bid Bond in the same amount issued by a surety, acceptable to the County of Colorado, authorized to do business in the State of Texas, as a guarantee that the Bidder will do the work described herein at the rates stated herein. Unsuccessful bidders' cashier's check or certified check will be returned only after a written request to do so is received by the Colorado County Auditor.

H. PERFORMANCE AND PAYMENT BONDS:

In the event the total accepted bid price exceeds \$25,000 the successful bidder must provide to the Office of the County Auditor, a performance bond and a payment bond, each in the amount of 100% of the total contract sum within ten (10) calendar days after receipt of notification of bid award. Such bonds shall be executed by a corporate surety duly authorized and admitted to do business in the State of Texas and licensed in the State of Texas to issue surety bonds with a Best Rating of "A" or better. COLORADO COUNTY RESERVES THE RIGHT TO ACCEPT OR REJECT ANY SURETY COMPANY PROPOSED BY THE BIDDER. IN THE EVENT COLORADO COUNTY REJECTS THE PROPOSED SURETY COMPANY, THE BIDDER WILL BE AFFORDED FIVE (5) ADDITIONAL DAYS TO SUBMIT THE REQUIRED BONDS ISSUED BY A SURETY COMPANY ACCEPTABLE TO COLORADO COUNTY.

I. POWER OF ATTORNEY:

An Attorney-in-fact who signs a bid bond, performance bond or payment bond must file with each bond a certified and effectively dated copy of his or her power of attorney.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

J. INSURANCE:

1. All bidders must submit, **WITH BID**, a certificate of insurance indication coverage in the amounts stated below. In lieu of submitting a certificate of insurance, bidders may submit, **WITH BID**, a notarized statement from an Insurance company, authorized to conduct business in the State of Texas, and acceptable to the county, guaranteeing the issuance of an insurance policy, with the coverage stated below, to the Contractor named therein, if successful, upon award of this contract.
2. The successful bidder shall obtain at its sole expense, and shall submit to the office of the County Auditor, certificates of insurance satisfactory to the county, naming the county, the Contractor and its employees as insured.
 - a. Workers Compensation: See Worker's Compensation Insurance Coverage Statement at Enclosure#4.
 - b. Employer's Liability: \$500,000
 - c. General liability including:
 1. Premises/Operations
 2. Products/Completed Operation
 3. Contractual
 4. Owner's Protective
 5. Personal Injury/Advertising Liability
 6. Mobile EquipmentGeneral liability limits shall be equal to or greater than:
 1. \$100,000 Bodily Injury per person. 300,000 Bodily Injury per occurrence. \$100,000 Property Damage per occurrence; or,
 2. \$500,000 Bodily Injury and Property Damage combined, two limit.Specify annual aggregate, if any. The minimum available annual aggregate for the purposes of this Agreement shall be \$1,000,000. Claims-made policies shall not be acceptable. All policies shall be occurrence basis.
 - d. Automobile Liability:

All owned, non-owned or hired vehicles must be covered. Liability limits shall be greater than or equal to:

 1. \$100,000 Bodily Injury per person. \$300,000 Bodily Injury per occurrence. \$100,000 Property Damage per occurrence; or,
 2. \$500,000 Bodily Injury and Property Damage combined, two limit.
 - e. Excess Liability Coverage shall be greater than or equal to \$1,000,000 combined, two limit. Specify aggregate, if any.
3. Contractor shall not commence any portion of the work under this Agreement until it has obtained the insurance required herein and certificates of such insurance have been filed with and approved by the county.
4. No cancellation of or changes to the certificates, or the policies, may be made without sixty (60) days prior, written notification to the county.
5. Approval of the insurance by the county shall not relieve or decrease the liability of the Contractor.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

K. INDEMNIFICATION:

Contractor agrees to indemnify, defend and hold the county harmless from each and every claim, demand, suit, action, proceeding, lien or judgment caused by or arising out of, directly or indirectly, or in connection with the acts and omissions of Contractor pursuant to this Agreement.

1. Contractor shall timely report all such matters to the county and shall, upon the receipt of any such claim, demand, suit, action, proceeding, lien or judgment, not later than the fifteenth day of each month, provide the county with a written report on each such matter covered by this paragraph and by paragraph 2 below, setting forth the status of each matter, the schedule or planned proceedings with respect to each matter and the cooperation or assistance, if any, of the county required by Contractor in the defense of each matter.
2. The county shall timely forward to Contractor copies of any and all claims, demands, suits, actions, proceedings or judgments which it may receive and which it may contend is covered by this section. Thereafter, the county shall fully cooperate with Contractor in its defense of each such matter.
3. Contractor's duty to defend, indemnify and hold the county harmless shall be absolute. It shall not abate or end by reason of the expiration or termination of this Agreement unless otherwise agreed by the county in writing. The provisions of this section shall survive the termination of the Agreement and shall remain in full force and effect with respect to all such matters no matter when they arise.
4. In the event of any dispute between the parties as to whether a claim, demand, suit, action, proceeding, lien or judgment appears to have been caused by or appears to have arisen out of or in connection with acts or omissions of Contractor, Contractor shall never-the-less fully defend such claim, demand, suit, action, proceeding, lien or judgment until and unless there is a determination by a court of competent jurisdiction that the acts and omissions of Contractor are not at issue in the matter. In such event, the county shall promptly reimburse Contractor for its costs of defense.
5. In the event that any such matter being so defended by Contractor also involves any claim of negligence or wrongful action by the county, the county shall have the obligation to participate in the defense of the matter through separate counsel.
6. Contractor shall have full authority to resolve all matters being defended by it providing such settlement(s) shall not involve any findings adverse to the county or and shall not involve or require any payments or contributions by the county.
7. In the event of any final judicial determination or award of any matter covered by this section the county shall be responsible to third parties, pro rata, for any negligence determined to have been caused by the county.
8. Contractor's indemnification shall cover, and Contractor agrees to indemnify the county, in the manner provided for and to the extent described above, in the event the county is found to have been negligent for having selected Contractor to perform the work described in this Agreement.
9. The provision by Contractor of insurance shall not limit the liability of Contractor under this Agreement.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

K. INDEMNIFICATION: (cont'd)

10. Contractor shall cause all Trade Contractors and any other Contractor who may have a contract to perform construction or installation work in the area where work will be performed under this Agreement, to agree to indemnify the county and to hold it harmless from all claims for bodily injury and property damage that arise from said Contractor's operations. Such provisions shall be in form satisfactory to the county.

11. Loss Deduction Clause--The county shall be exempt from, and in no way liable, for, any sums of money which may represent a deductible in any insurance policy. The payment of deductibles shall be the sole responsibility of Contractor and/or Trade Contractor providing such insurance.

L. PREVAILING WAGES:

Prevailing wage requirements of Art. 5159a Vernon's Texas Civil Statutes apply.

M. PERMITS:

It shall be the sole responsibility of the successful bidder to obtain all required permits.

N. CONTRACTOR'S RESPONSIBILITY FOR WORK:

1. The Contractor shall supervise and direct the work and shall be solely responsible for all construction methods, techniques, procedures and coordination of the work under this contract.
2. The Contractor shall employ a competent Superintendent who shall be in attendance at the Project Site during the progress of the work. The Superintendent shall be satisfactory to the county and shall not be changed except with the approval of the county.
3. The Contractor shall be responsible for initiating, maintaining and supervising safety precautions in connection with the work. He shall obtain approval for the location of the equipment, supplies and construction access during the work.
4. The Contractor shall take all reasonable precautions necessary for the safety of, and protective procedures to prevent damage, injury or loss to:
 - a. All employees of the work and all other persons who may be affected thereby.
 - b. All the work and all materials to be incorporated therein, whether all storage on or off the site.
 - c. All property at the sites and adjacent thereto including trees, shrubs, lawn walks, pavements, roadways, structures and utilities not designated for removal, relocation or replacement in the course of construction.
5. Materials and Workmanship: All work shall be executed in accordance with the contract documents, complete in all parts and in accordance with approved practices and customs, and of the best finish and workmanship. Unless otherwise specified, all materials and equipment incorporated in the work under the contract shall be new.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

N. CONTRACTOR'S RESPONSIBILITY FOR WORK: (cont'd)

6. Test specimens of the various materials may be requested by the county at any time. The test specimens shall be furnished by the Contractor and test will be made by the county at the expense of the county.
7. All manufacturer products certifications required by the specifications shall be numbered consecutively, dated and submitted to the county as required.
8. Removal of Defective Work: If any materials provided under this Contract are condemned as not conforming with the requirements of the contract documents by Commissioner Reynolds, the Contractor shall, within a reasonable time after having received notice from the County Judge to that effect, proceed to remove from the project site all condemned materials, whether worked or not worked and to take down all portions of the work which have been condemned as unsound or improper or is in any way failing to conform to the specifications and Contractor shall make good all work damaged or destroyed thereby, including all adjacent work damaged thereby.
9. Cleaning: As directed by the county, the Contractor shall at all times keep the premises free from accumulation of waste materials or rubbish caused by the work under this contract. Upon completion of the work, the Contractor shall have the premises in a neat and clean condition.
10. The Contractor shall take particular notice of the following provisions: All employees shall wear hard hats at all times while on the construction project.
11. The county expressly disavows any responsibility for the safety of the Contractor's employees, agents, officers, subcontractors, licensees and guests.

O. TERMINATION:

1. The county may terminate the contract if the Contractor:
 - a. Persistently or repeatedly refuses or fails to supply enough properly skilled workers or proper materials.
 - b. Fails to make payment to Subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the Subcontractor.
 - c. Persistently disregards laws, ordinances, or rules, regulations or orders of a public authority having jurisdiction.
 - d. Otherwise is guilty of substantial breach of a provision of the contract documents.
2. When any of the above reasons exists, the county may, without prejudice to any other rights or remedies of the county and after giving the Contractor and the Contractor's surety, if any, seven days' written notice terminate employment of the Contractor and may, subject to any prior rights of the surety:
 - a. Take possession of the site and of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor.
 - b. Finish the work by whatever reasonable method the county may deem expedient.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

O. TERMINATION (cont'd):

3. When the county terminates the contract for one of the reasons stated in this section, the Contractor shall not be entitled to receive further payment until the work is finished. Therefore, the Contractor shall be promptly paid for all work actually and satisfactorily completed.

P. SUSPENSION BY THE OWNER FOR CONVENIENCE:

1. The county may, without cause, order the Contractor in writing to suspend, delay or interrupt the work in whole or in part for such period of time as the county may determine.

2. An adjustment shall be made for increase in the cost of performance, caused by suspension, delay or interruption. No adjustment shall be made to the extent.

a. That performance is, was or would have been so suspended, delayed or interrupted by another cause for which the Contractor is responsible.

b. That an equitable adjustment is made or denied under another provision of this contract.

3. Adjustments made in the cost of performance may have a mutually agreed fixed or percentage fee.

Q. TAX EXEMPT:

Texas Sales and Use Taxes: The County of Colorado is exempt from state and local sales and use taxes under Section 151.309 of the Texas Tax Code. This Contract is deemed to be a separate contract for Texas tax purposes, and as such, the county hereby issues its Texas Exemption for the purchase of any items qualifying for exemption under this agreement. Contractor is to issue its Texas Resale Certificate to vendors and subcontractors for such items qualifying for this exemption, and further, contractor should state these items at cost.

R. ENCLOSURES:

The following being incorporated herein by reference for all purposes as though fully set forth herein word for word.

1. Enclosure #1--General Requirements.
2. Enclosure #2--Purchase Order Terms and Conditions.
3. Enclosure #3--Worker's Compensation Insurance Coverage.
4. Enclosure #4--Technical Specifications and Drawings.

TOTAL BID PRICE TO ACCOMPLISH PROJECT ON BRIDGE ON CR 121:

| | |
|-------------|----------|
| LABOR: | \$ _____ |
| MATERIALS: | \$ _____ |
| TOTAL BID : | \$ _____ |

All work required in this invitation for bids will be completed within _____ calendar days after issuance of a purchase order by the County of Colorado.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

CONTRACT SHEET

**THE STATE OF TEXAS
COUNTY OF COLORADO**

This memorandum of agreement made and entered into on the ____ day of _____ 2022, by and between the County of Colorado in the State of Texas (hereinafter designated County), acting herein by the County Judge, Ty Prause, by virtue of an order of Colorado County Commissioners' Court, and _____ (company name) (hereinafter designated Contractor).

WITNESSETH:

The Contractor and the county agree that the bid and specifications for a roadway bridge which are hereto attached and made a part hereof, together with this instrument shall constitute the full agreement and contract between parties and for furnishing the items set out and described; the county agrees to pay the prices stipulated in the accepted bid.

It is further agreed that this contract shall not become binding or effective until signed by the parties hereto and a purchase order authorizing the items desired has been issued.

Executed at Colorado, Texas this _____ day of _____ 2022.

Colorado County, Texas

By: _____
County Judge

By: _____
Contractor

Purchase Order No. _____

Contract is not valid until this certificate is signed and purchase order issued.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

GENERAL REQUIREMENTS

VENDOR INSTRUCTIONS:

READ THIS ENTIRE DOCUMENT CAREFULLY. FOLLOW ALL INSTRUCTIONS. YOU ARE RESPONSIBLE FOR FULFILLING ALL REQUIREMENTS AND SPECIFICATIONS. BE SURE YOU UNDERSTAND THEM.

General Requirements apply to all advertised bids, however, these may be superseded, whole or in part, by the SCOPE, SPECIAL REQUIREMENTS, SPECIFICATIONS, SPECIAL SPECIFICATIONS OR OTHER DATA CONTAINED HEREIN.

GOVERNING LAW

Bidder is advised that these requirements shall be fully governed by the laws of the State of Texas and that the County of Colorado may request and rely on advice, decisions and opinions of the Attorney General of Texas and the County Attorney concerning any portion of these requirements.

BID FORM COMPLETION

Fill out, **SIGN**, and return to the Colorado County Judge ONE (1) complete bid form. An authorized representative of the bidder must sign the contract sheet. The contract will be binding only when signed by the County Judge, Colorado County and a purchase order authorizing the item(s) desired has been issued.

BID RETURNS

Bidders must return all completed bids to the Colorado County Judge no later than 2:00 p.m. on the date specified, clearly marked "Bridge, CR 121". Late bids will not be accepted. Bids must be submitted in a sealed envelope, so contents are not visible, addressed as follows:

**COMMISSIONERS' COURT OF COLORADO COUNTY
Attn: Ty Prause, Colorado County Judge
400 Spring St. Rm 107
Columbus, Texas 78934**

GOVERNING FORMS

In the event of any conflict between the terms and provisions of these requirements and the specifications, the specifications shall govern. In the event of any conflict of interpretation of any part of this overall document, the County of Colorado's interpretation shall govern.

ADDENDUMS

When specifications are revised, the Colorado County Judge will issue an addendum addressing the nature of the change. Bidders must sign and include it in the returned bid package.

HOLD HARMLESS AGREEMENT

Contractor shall indemnify and hold the County of Colorado harmless from all claims for personal injury, death and/or property damage arising from any cause whatsoever, resulting directly or indirectly from contractor's performance. Contractor shall procure and maintain with respect to the subject matter of this bid, appropriate insurance coverage including, as a minimum, public liability and property damage with adequate limits to cover contractor's liability as may arise directly or indirectly from work performed under terms of this bid. Certification of such coverage must be provided to the county upon request.

WAIVER OF SUBROGATION

Bidder and bidder's insurance carrier waive any and all rights whatsoever with regard to subrogation against the County of Colorado as an indirect party to any suit arising out of personal or property damages resulting from bidders' performance under this agreement.

ENCLOSURE #1 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

SEVERABILITY

If any section, subsection, paragraph, sentence, clause, phrase or word of these requirements or the specifications shall be held invalid, such holding shall not affect the remaining portions of these requirements and the specifications and it is hereby declared that such remaining portions would have been included in these requirements and the specifications as though the invalid portion had been omitted.

BONDS

If this bid requires submission of bid guarantee and performance bond, there will be a separate page explaining those requirements. Bids submitted without the required bid bond or cashier's check will not be accepted.

TAXES

The County of Colorado is exempt from all federal excise, state and local taxes unless otherwise stated in this document. The County of Colorado claims exemption from all sales and/or use taxes under Chapter 20, Title 122a, Vernon's Texas Civil Statutes, as amended. Texas Limited Sales Tax Exemption Certificates will be furnished upon written request to the Colorado County Auditor.

FISCAL FUNDING

A multi-year lease or lease/purchase arrangement (if requested by the specifications), or any contract continuing as a result of an extension option, must include fiscal funding out. If, for any reason, funds are not appropriated to continue the lease or contract, said lease or contract shall become null and void. After expiration of the lease, leased equipment shall be removed by the bidder from the using department without penalty of any kind or form to the County of Colorado. All charges and physical activity related to delivery, installation, removal and redelivery shall be the responsibility of the bidder.

PRICING

Pricing for all goods and/or services shall be firm for the duration of this contract and shall be stated on the bid sheet. Prices shall be all inclusive. No price changes, additions, or subsequent qualifications will be honored during the course of the contract. All prices must be written in ink or typewritten. Pricing on all transportation, freight, drayage and other charges are to be prepaid by the contractor and included in the bid prices. If there are any additional charges of any kind, other than those mentioned above, specified or unspecified, bidder MUST indicate the items required and attendant costs or forfeit the right to payment for such items.

SILENCE OF SPECIFICATIONS

The apparent silence of specifications as to any detail, or the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practice is to prevail and that only material and workmanship of the finest quality are to be used. All interpretations of specifications shall be made on the basis of this statement. Manufacturer furnishing these items shall be experienced in design and construction of such items and shall be an established supplier of the item bid.

SUPPLEMENTAL MATERIALS

Bidders are responsible for including all pertinent product data in the returned bid package. Literature, brochures, data sheets, specification information, completed forms requested as part of the bid package and any other facts, which may affect the evaluation, and subsequent contract award should be included. Materials such as legal documents and contractual agreements, which the bidder wishes to include as a condition of the bid, must also be in the returned bid package. Failure to include all necessary and proper supplemental materials may be cause to reject the entire bid.

MATERIAL SAFETY DATA SHEETS

Under the "Hazardous Communication Act", commonly known as the "Texas Right To Know Act", a bidder must provide to County AND using departments, with each delivery, material safety data sheets which are applicable to hazardous substances defined in the Act. Bidders are obligated to maintain a current, updated file in the County of Colorado. Failure of the bidder to maintain such a file, will be cause to reject any bid applying thereto.

ENCLOSURE #2 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

NAME BRANDS

Specifications may reference name brands and model numbers. It is not the intent of the County of Colorado to restrict these bids in such cases, but to establish a desired quality level of merchandise or to meet a pre-established standard due to like existing items. Bidders may offer items of equal stature and the burden of proof of such stature rests with them. The County of Colorado shall act as sole judge in determining equality and acceptability of products offered.

EVALUATION

Evaluation shall be used as a determinant as to which bid items or services are the most efficient and/or most economical for the county. It shall be based on all factors which have a bearing on price and performance of the items in the user environment. All bids are subject to tabulation by the Colorado County Auditor and are presented to the Colorado County Commissioners' Court. Compliance with all bid requirements, delivery and needs of the using department are considerations in evaluating bids. **Pricing is NOT the only criteria for making a recommendation.** The County of Colorado reserves the right to contact any bidder, at any time, to clarify, verify or request information with regard to any bid.

INSPECTIONS

The County of Colorado reserves the right to inspect any item(s) or service location for compliance with specifications, requirements and needs of the using department. If a bidder cannot furnish a sample of a bid item, where applicable, for review, or fails to satisfactorily show an ability to perform, the county can reject the bid as inadequate.

TESTING

The County of Colorado reserves the right to test equipment, supplies, material and goods bid for quality, compliance with specifications and ability to meet the needs of the user. Demonstration units must be available for review. Should the goods or services fail to meet requirements and/or be unavailable for evaluation, the bid is subject to rejection.

DISQUALIFICATION OF BIDDER

Upon signing this bid document, a bidder offering to sell supplies, materials, services, or equipment to the County of Colorado certifies that the bidder has not violated the antitrust laws of this state codified in section 15.01, et seq., Business & Commerce Code, or the federal antitrust laws, and has not communicated directly or indirectly the bid made to any competitor or any other person engages in such line of business. Any or all bids may be rejected if the county believes that collusion exists among the bidders. Bids in which the prices are obviously unbalanced may be rejected. If multiple bids are submitted by a bidder and after the bids are opened, one of the bids are withdrawn, the result will be that all of the bids submitted by that bidder will be withdrawn, however, nothing herein prohibits a vendor from submitting multiple bids for different products or services.

AWARDS

The County of Colorado reserves the right to award this contract on the basis of **LOWEST AND BEST BID** in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one bidder, to reject any or all bids. In the event the lowest dollar bidder meeting specifications is not awarded a contract, the bidder may appear before the Commissioners' Court and present evidence concerning his responsibility.

ASSIGNMENT

The successful vendor may not assign, sell or otherwise transfer this contract without written permission of the Colorado County Commissioners' Court.

TERM CONTRACTS

If the contract is intended to cover a specific time period, said time will be given in the specifications under SCOPE. ENCLOSURE #1 (NOV 96)

MAINTENANCE

Maintenance required for equipment bid should be available in the County of Colorado by a manufacturer authorized maintenance facility. Costs for this service shall be shown on the bid sheet as requested or on a separate sheet, as required. If the County of Colorado opts to include maintenance, it shall be so stated in the purchase order and said cost will be included. Service will commence only upon expiration of applicable warranties and should be priced accordingly.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

CONTRACT OBLIGATION

Colorado County Commissioners' Court must award the contract and the County Judge must sign the contract before it becomes binding on the County of Colorado or the bidders. Department heads are NOT authorized to sign agreements for the County of Colorado. Binding agreements shall remain in effect until all products and/or services covered by this purchase have been satisfactorily delivered and accepted.

IRREVOCABLE STATEMENT

All submitted bids shall be irrevocable for a period of 30 days.

CONTRACT EXTENSIONS

Extensions may be made ONLY by written agreement between the County of Colorado and the bidder. Any price escalations are limited to those stated by the bidder in the original bid.

TERMINATION

The County of Colorado reserves the right to terminate the contract for default if Seller breaches any of the terms therein, including warranties of bidder or if the bidder becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which the County of Colorado may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper amount of time, and/or to properly perform any and all services required to the County of Colorado's satisfaction and/or to meet all other obligations and requirements. Contracts may be terminated without cause upon thirty (30) days written notice to either party unless otherwise specified.

RECYCLED MATERIALS

The County of Colorado encourages the use of products made of recycled materials and shall give preference in purchasing to products made of recycled materials if the products meet applicable specifications as to quantity and quality. The County of Colorado will be the sole judge in determining product preference application.

ENCLOSURE #1 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

GENERAL SPECIFICATIONS

**PROJECT ON
BRIDGE ON CR 121
INCLUDING**

CONSTRUCTION AND ERECTION SPECIFICATIONS

FOR

**COLORADO COUNTY COMMISSIONERS' COURT
DOUG WESSELS, PRECINCT #1**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

BRIDGE ON CR 121

I. GENERAL CONSIDERATIONS

A. DEFINITIONS:

Whenever used in the specifications or on the drawings, the following meaning shall be given the terms herein defined.

1. "Owner"- County of Colorado, Texas
2. "General Contractor"
3. "Plans"- Design, construction plans and specifications, prepared and furnished by Paul Malek, M.B.C. Management.

B. WORKMANSHIP AND MATERIALS:

1. Contractor shall do this work in accordance with the drawings and specifications and in the best and most workmanlike manner by qualified, careful and efficient workers, in strict conformity with the best accepted practices of each craft concerned, and at all times workmanship shall be subject to inspection and approval of the Owner.
2. All material used shall be of top quality and meet with the specified strengths, subject to the inspection and approval of the Owner.
3. Application for minor changes for improving architectural treatment or utilization of available materials shall be made to the Owner.
4. Structural steel connections shall be full strength welded joints and welding shall be done in accordance with American Welding Society requirements, except where shown otherwise or specified otherwise by the Owner.

C. DRAWINGS AND SPECIFICATIONS:

1. If a conflict occurs between information on the drawings and information in the specifications, the drawings shall apply unless it is clearly indicated otherwise.
2. Any work called for on the drawings, and not mentioned in the specifications, or vice versa, shall be furnished as though fully set forth in both.
3. Work not particularly detailed, marked or specified shall be the same as similar parts that are detailed, marked or specified.
4. Should an error appear on the drawings or in the specifications, or in the work done by others affecting this work, the Contractor shall notify the Owner at once and proceed according to the Owner's instructions. If the Contractor proceeds with work affected without, or contrary to, the Owner's instructions, he shall (at the Owner's discretion) repair, replace, or make adequate restitution for any resulting damage or defects. This includes typographical errors in the specifications, and notational errors on the drawings where doubtful of interpretation.

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

May 23, 2022

COLORADO COUNTY BID 22-002

D. USE OF PREMISES:

1. The Contractor shall confine his apparatus, storage of materials and construction operations to the limits of the right of way. Any other construction easement or storage easement must be obtained by Contractor.
2. The Contractor shall not load or permit any part of the structure to be loaded to such an extent as to endanger its safety.
3. The Contractor shall enforce any instructions of the Owner regarding signs, advertising, fires, danger signals, and barricades.

II. LAYOUT

The owner shall employ competent personnel to lay out all center lines and to set whatever stakes, batter boards and bench marks which in the opinion of the Judge are necessary. The Commissioner may require the Contractor to check all measurements and levels as often as he deems advisable. Before starting the work, the Owner shall verify all lines and levels given on the drawings, and if any discrepancies appear they shall be reported to the Owner at once. The Contractor shall be held responsible for the maintenance of all levels, lines and grades involved in his work.

III. DESIGN AND LOADING CONSIDERATIONS

A. DIMENSIONS:

1. The bridge deck shall be 40 feet long.
2. The bridge shall have two lane and 28 feet of clearance between rails.

B. LOADING:

1. Design load bearing capacity of soil under footings is taken from information shown on the soil test reports furnished by Owner to the Contractor, or by field tests made on foundation excavation by the Contractor.
2. The load carrying capacity shall include the following:
 - a. Dead load weight of the bridge.
 - b. Forces impose laterally by wind and other natural elements.
 - c. Impact considerations.
 - d. Live load imposed by vehicular traffic (to match HS20 Highway loading).
 - e. Provisions to suit temperature changes.

IV. MISCELLANEOUS

A. SANDBLASTING- Where existing steel shapes are used, sandblast metal to SSPC-SP 10, near white metal, using #4 sand. Remove all visible oil, grease, dirt, dust, milscale, rust, paint, oxides, corrosion products, and other foreign matter. Primer coat shall be applied the same day the sandblasting is done.

B. PAINTING- Exposed metal surfaces shall be painted with Inorganic Zinc Primer, Sherwin Williams Zinc Clad 1 (or equal) in accordance with directions and supervision of the Commissioner.

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

May 23, 2022

COLORADO COUNTY BID 22-002

- C. **EXISTING BRIDGE-** Contractor shall dismantle existing bridge and stack old bridge materials on side of bridge approach. County shall be responsible for disposal of old bridge materials.
- D. **EXCAVATION-** Contractor to provide all excavation necessary to install new bridge. Excavated material not used for backfill shall be removed from site by county.
- E. **BACKFILL-** If extra backfill is necessary, county shall provide suitable backfill material.
- F. **CREEK CHANNEL-** Contractor will excavate channel of creek at bridge area only. If rip rap is necessary in channel, county shall provide and install rip rap.

END OF SECTION

SECTION 01005- SUMMARY OF WORK

Descriptive Summary of the Work: Removal of existing bridge and construction of new bridge.

Identification: BRIDGE ON CR 121

Contract Documents: Requirements of the work are contained in the contract documents, and include cross-references herein to published information, which is not necessarily bound therewith.

Listing, Acceptance, Requirements: Refer to the individual work sections of specifications and other contract documents for requirements of work to be performed as "Alternates". Refer to Contract for indication of which Alternates (as listed in Instructions to Bidders) have been accepted or will be considered for acceptance during construction. Accepted Alternates are in full force and effect, as though included originally in base bid. Each must be completely integrated and coordinated with surrounding work.

Cutting and Patching:

Structural Work: Do not cut-and-patch structural work in a manner resulting in a reduction of load-carrying capacity or load/deflection ratio. Submit proposal and request and obtain Owner's approval before proceeding with cut-and-patch of structural work.

Operational/Safety Limitations: Do not cut-and-patch operational elements and safety components in a manner resulting in decreased performance, shortened useful life, or increased maintenance. Submit proposals and requests and obtain Owner's approvals before proceeding with cut-and-patch of structural work.

Visual/Quality Limitations: Do not cut-and-patch work exposed to view (exterior and interior) in a manner resulting in noticeable reduction of visual qualities and similar qualities, as judged by Owner.

Limitation of Approvals: Owner's approval to proceed with cutting and patching does not waive right to later require removal/replacement of work found to be cut-and-patched in an unsatisfactory manner, as judged by

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002
Owner.

END OF SECTION

SECTION 01205- PROCEDURES AND CONTROLS

Administration and supervision:

Coordination: Coordinate various elements of the work and entities engaged to perform work; and coordinate the work with existing facilities/conditions, and with work by separate contractors (if any) and by Owner.

Surveying/Recording:

General: Working from established lines and levels at or near project site, establish and maintain dependable markers for lines and levels of the work, including markers for each story of construction. Calculate dimensions and measure for layout of work; do not scale the drawings. Maintain surveyor's log of layout work. Record deviations (if any) from drawing information on existing conditions, and review with owner at time of discovery.

Inspections and Testing:

General: Provide required inspection and testing services specified to be by independent agencies, where not indicated specifically as Owner's responsibility (this provision supplements General Conditions). Neither inspection-and-test results nor failure thereof to disclose deficiencies relieves Contractor of responsibility to comply with requirements of contract documents. Provide services to inspection and testing agencies (Owner's and Contractor's), including taking and delivery of samples, patching work and similar assistance. Require engaged agencies to perform indicated testing and submit reports promptly; and to report significant observations having an important bearing on the work, to the Owner by the most expeditious means possible.

Preparation for Installation:

Pre-Installation Conference: Prior to starting installation of each major component of the work, hold a pre-installation conference, attended by each entity involved or affected by planned installation.

Review significant aspects of requirements for the work. Record discussion and distribute as plan of action. Pre-installation conferences are specifically required for (but not limited to) the following installations:

Foundation work in completed excavations.

Anchor work securely in place, properly located by measured line and level, organized for best possible uniformity, visual effect, operational efficiency, durability, and similar benefit to Owner's use. Isolate non-compatible materials from contact, sufficiently to prevent deterioration.

Cleaning and Protection:

General: Clean each element of work at time of installation. Provide sufficient maintenance and protection

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

during construction to ensure freedom from damage and deterioration at time of substantial completion.

END OF SECTION

SECTION 01505- TEMPORARY FACILITIES

General Definitions:

Refer to General Conditions for basic commitments to provide temporary facilities. This section specifies certain minimum temporary facilities to be provided, regardless of methods and means selected for performance of the work, but not by the way of limitation and not assured for compliance with governing regulations. Use of alternate temporary facilities is Contractor's option, subject to Owner's acceptance. Temporary facilities are defined to exclude tools and construction machines, testing, demolition, alterations, soil borings, mock-ups and similar items.

Costs: Except as otherwise indicated, costs associated with temporary facilities are Contractor's (in Contract Sum), including power/fuel/water usage until time of substantial completion for each major area of project. Temporary facilities remain property of Contractor.

Temporary Support Facilities:

General: Provide facilities and services as may be needed to properly support primary construction process and meet governing regulations. Do not use permanent facilities except as otherwise indicated, and except after time of substantial completion.

Toilets: Where permitted by governing regulations, provide single-occupant, self-contained units; glass fiber reinforced polyester enclosure; equipped with both urinal and stool fixtures. Supply units with tissue and, where not located near separate wash facilities, supply with wet-type hand towels and wash containers. Locate units so that personnel with travel no more than 300'.

Security and Protection:

General: Provide facilities and services as necessary to effectively protect from losses and persons from injury during the course of construction.

Barricades: County will provide and maintain barricades at hazardous locations; complete with signs, general lighting, warning lights and similar devices where appropriate or required by regulations.

Environmental Protection: Review exposure to possible environmental problems, with Owner. Establish procedures and discipline among tradesmen and provide needed facilities which will protect against environmental problems (pollution of air, water and soil, excessive noise, and similar problems).

END OF SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

SECTION 01705- PROJECT CLOSEOUT

General Definitions:

The provisions of this section apply primarily to closeout of actual physical work, not to administrative matters such as final payment and changeover of insurances. Closeout requirements relate to both final completion and substantial completion of work, and apply to individual portions of completed work as well as the total work. Specific requirements in other sections have precedence over general requirements of this section.

Procedures at Substantial Completion:

Prerequisites: Comply with General Conditions and complete the following before requesting Owner's inspection of the work, or designated portion thereof, for substantial completion:

Complete final cleaning, and remove temporary facilities and tools.

Inspection Procedures: Upon receipt of Contractor's request, Owner will either proceed with inspection or advise Contractor of prerequisites not fulfilled. Following initial inspection, Owner will either prepare certificate of substantial completion or advise Contractor of work which must be performed prior to issuance of certificate; and repeat inspection when requested and assured that work has been substantially completed. Results of completed inspection will form initial "punch-list" for final acceptance.

Procedures at Final Acceptance:

Re-inspection Procedure: Upon receipt of Contractor's notice that work has been completed, including punch-list items resulting from earlier inspections and accepting incomplete items delayed because of acceptable circumstances. Owner will re-inspect work. Upon completion of re-inspection, Owner will either recommend final acceptance and final payment, or advise Contractor of work not completed or obligations not fulfilled as required for final acceptance. If necessary, procedure will be repeated.

Record Documentation:

Record Drawings: Maintain a complete set of blue/black-line prints of contract drawings and shop drawings for record mark-up purposes throughout the Contract Time. Mark-up drawings during course of the work to show changes and actual installation conditions, sufficient to form a complete record for Owner's purposes. Give particular attention to work, which may require servicing or replacement during life of project. Require entities marking prints to sign and date each mark-up. Bind prints into manageable sets, with durable paper covers, appropriately labeled.

Final Cleaning: At closeout time, clean or re-clean entire work to normal level for "first class" maintenance/cleaning of building projects of a similar nature. Remove non-permanent protection and labels, touch-up minor finish damage, remove debris and broom-clean non-occupied spaces, sweep and wash paved areas, police yards and grounds, and perform similar cleanup operations needed to produce a "clean"

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002
condition as judged by Owner.

END OF SECTION

SECTION 022110- SITE CLEARING

Protections: Provide temporary fences, barricades, coverings, or other protections to preserve existing items indicated to remain and to prevent injury or damage to persons or property. Apply protections to adjacent properties as required.

Restore damage work to condition existing prior to start of work, unless otherwise directed.

Do not interfere with normal traffic on roads, streets, walks, and other adjacent occupied or used facilities. Provide alternate routes around closed or obstructed traffic ways as required by governing regulations.

Demolition: Includes complete wrecking of structures and removal and disposal of demolished materials from site. Comply with applicable codes and ordinances of authorities having jurisdiction concerning demolition operations.

Salvable items may be removed after demolition work starts; storage or sale on site of removed items will not be permitted.

Control air pollution caused by dust and dirt; comply with governing regulations.

Fill below-grade areas and void resulting from demolition operations. Use satisfactory soil materials, placed in 6" deep horizontal layers with each layer thoroughly compacted.

Grade ground surface to conform to required contours and to provide surface drainage.

Dispose of removed and demolished items, including trash and debris, off Owner's property.

Burning of waste materials on site is not permitted.

END OF SECTION

SECTION 02151- SHORING AND BRACING

Extent of shoring and bracing work is the responsibility of the General Contractor and shall comply with OSHA.

Supervision: Assign supervision of shoring and bracing work to a qualified foundation consultant.

Regulations: Comply with local codes and ordinances of governing authorities having jurisdiction.

Job Conditions: Before starting work, check and verify governing dimensions and elevations. Survey conditions of adjoining properties; take photographs, record existing settlement or cracking of structures,

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

pavements, and other improvements. Prepare list of such damages, verified by dated photographs, and signed by Contractor and others conducting investigation.

Survey adjacent structures and improvements; establishing exact elevations at fixed points to act as benchmarks. Clearly identify benchmarks and record existing elevations. Locate datum level used to establish benchmark elevations sufficiently distant so as not to be affected by movement resulting from excavation operations.

During excavation; re-survey benchmarks weekly. Maintain accurate log of surveyed elevations for comparison with original elevations. Promptly notify Owner if changes in elevations for comparison with original elevations sufficiently distant so as not to be affected by movement resulting from excavation operations.

Materials: Provide suitable shoring and bracing materials, which will support loads imposed. Materials need not be new, but should be in serviceable condition.

Shoring: Protect site from caving and unacceptable soil movement. Where shoring is required, locate system to clear permanent construction and to permit forming and finishing of concrete surfaces. Provide shoring system adequately anchored and braced to resist earth and hydrostatic pressures.

Shoring systems retaining earth on which support of stability of existing structures is dependent must be left in place at completion of work. If wood is part of shoring system near existing structures, use pressure preserved treated material or remove before placement of backfill.

Bracing: Locate bracing to clear columns, floor framing construction, and other permanent work. If necessary to move a brace, install new bracing prior to removal of original brace. Do not place bracing where it will be cast into or included in permanent concrete work, except as otherwise acceptable to Owner. Install internal bracing, if required, to prevent spreading or distortion to braced frames. Maintain bracing until structural elements are replaced by other bracing or until permanent floor construction is able to withstand lateral earth and hydrostatic pressures. Remove sheeting, shoring and bracing in stages to avoid disturbance to underlying soils and damage to structures, pavements, facilities, and utilities.

END OF SECTION

SECTION 02200- EARTHWORK

Existing Utilities: Locate by hand excavation and provide protection from drainage. Cooperate with Owner and utility companies for maintaining services. Do not break utility connections without providing temporary services.

Repair damages to existing utilities as directed by utility company.

Protections: Protect structures, utilities, sidewalks, pavements, and other facilities in area of work. Barricade open excavations and provide warning lights. Comply with regulations of authorities having jurisdiction.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Provide bracing and shoring as required in excavations, to maintain sides and to protect adjacent structures from settlement, complying with local codes and regulations. Maintain until excavations are back-filled.

Sub-base Fill Material: Naturally or artificially graded mixture of natural or crushed gravel, crushed stone, or crushed slag free of vegetation, debris, or other objectionable materials.

Excavation: Remove and dispose of material encountered to obtain required sub-grade elevations, including pavement, obstructions visible on ground surface, underground structures and utilities indicated to be removed.

Rock excavation (boulders over ½ cu. Yd., solid rock in ledges, and rock-hard cementitious aggregate deposits), if encountered, will be paid for in accordance with contract conditions relative to changes in work.

Unauthorized excavation (removal of materials beyond indicated sub-grade elevations) may be filled with lean concrete, or corrected by extending indicated bottom elevation of footing to lower elevation, as acceptable to Owner.

Stockpile excavated materials where directed, until required for backfill and fill.

Excavate for structure to elevations and dimensions shown, extending excavation a sufficient distance to permit placing and removal of other work and for inspection. Trim bottom to required lines and grades to provide solid base to receive concrete.

If unsatisfactory soil materials are encountered at design elevations, continue excavation as directed by Owner. If conditions are not a result of Contractor's negligence, additional excavation will be measured as directed by Owner and paid for in accordance with contract conditions relative to changes in work.

Backfill and Fill: Place and compact acceptable soil material in layers to required elevations. Use soil material free of clay, rock or gravel larger than 2" in any dimension, debris, vegetable matter, waste, and frozen materials.

Backfill excavations: As promptly as work permits.

Prepare ground surface to receive fill by removing vegetation, debris, unsatisfactory soil materials and obstructions. Scarify as required so that fill material will bond with existing surface.

Place backfill and fill materials in layers not more than 8" in loose depth; compacting each layer to the required maximum density. Do not place materials on surfaces that are muddy, frozen, or contain ice or frost.

Compaction: Compact each layer or backfill and fill soil materials and the top 12" of sub-grade for structures, slabs, and pavements to 90% maximum density of cohesive soils and 95% for cohesionless soils. At lawns or unpaved areas: 85% maximum density for cohesive soils and 90% for cohesion less soils.

Pavement Sub-base Course: Place sub-base material in layers of indicated thickness, over sub-grade surface to support walks and pavement. Place single layer for course 6" thick or less and equal layers for courses more

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

than 6" thick. Compact each lift.

Grading: Grade areas indicated, including adjacent transition areas, with uniform levels or slopes between finish elevations. Shape surface of areas to within 0.10' above or below required sub-grade elevation, compacted as required.

Maintenance: Repair and re-establish grades in settled, eroded, rutted, or otherwise damaged areas. In damaged compacted areas, scarify surface, re-shape, and compact to required density prior to further construction.

Disposal: Transport acceptable excess excavated material to designated soil storage areas on site, stockpile or spread as directed. Remove and dispose of unacceptable excavated material, trash, and debris from site.

Disposal: Remove excess excavated material, trash, debris, and waste material from site.

END OF SECTION

SECTION 022360- DRIVEN PILES

Welder Qualifications: Qualify welders, welding processes and procedures in accordance with AWS "Structural Welding Code".

Driving Records: Submit copies of driving record of each pile not later than 2 days after driving. Include project name and number, name of Contractor, pile location and number, computed pile capacity, type and size of hammer used, type of pile driving cap used, rate of operation of pile driving equipment, pile dimensions, elevation of point, elevation of butt before and after cut-off, ground elevation, continuous record of number of blows for each foot of penetration, pile deviation, pile uplift and reaction, and any unusual occurrences during pile driving.

Protection: Protect structures, underground utilities and other construction from damage caused by pile driving operations. Pre-excavate for piles if required.

Steel H-Section Piles:

Steel: Hot-rolled carbon steel structural shapes and plates, complying with ASTM A 36.

Provide pile point reinforcement of same basic steel as pile sections. Weld web reinforcement plates with a continuous fillet weld on top and bottom edge only; weld flange reinforcement plates, angles or shapes with a continuous fillet weld on edges; unless otherwise indicated.

Driving Piles:

General: Continuously drive piles at locations indicated, to require point elevation and driving resistance established by driving and loading of test piles.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Carefully maintain center of gravity for each group or cluster of piles to conform to locations shown on drawings.

Carefully plumb leads and pile before driving. Take care during driving to prevent and to correct any tendency of piles to twist or rotate.

Driving Tolerances: Drive piles within following maximum tolerances:

Location: 6" from location indicated for center of gravity of each single pile or pile groups; 1" for piles under walls.

Plumbness: Maintain 1" in 10'-0" from vertical, or a maximum of 4", measured when the pile is above ground, in leads.

Batter Angle: Maximum 1" in 10'-0" from required angle; measured when pile is above ground, in leads.

Damaged or Misdriven Piles: Damaged piles and piles driven outside required driving tolerances will not be accepted. Withdraw piles rejected after driving, and replace with new piles. Piles rejected after driving may be abandoned and cut-off, and additional piles driven to replace rejected units at designated locations.

Cutting-off: Cut-off tops of driven piles, square with pile axis and at elevations indicated. Dispose of excess materials off site. Re-coat cut-off tops of piles which have a protective coating. Use materials and methods to conform with existing coating.

Hammer shall weigh between 2000 and 5000 pounds. The minimum hammer energy, in foot-pounds, shall be 250 times the design load in tons. The drop shall be regulated to avoid injury to the piling, but in no case, shall the drop be greater than 10 feet. Ten ton loading minimum required.

Bearing Evaluation: Unless otherwise shown on the plans, the dynamic bearing resistance of piling shall be determined by the following formula:

Gravity Hammers

1.
$$P = \frac{2WH}{S+1.0}$$

2. When energy delivered (@ X H) by gravity hammer is 24,000 foot-pounds or greater, and the penetration does not exceed ½ inch per blow for the last 40 blows delivered (without increasing), determine bearing resistance by:

$$\frac{P+2WH}{3S}$$

Where,

P=Dynamic resistance in pounds,

S=Average penetration in inches, per blow, for the last 20 blows,

W=Weight of ram, in pounds

H=Height of fall of ram, in feet.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Measurement and Payment:

Test piles that become part of completed foundation system will be considered as an integral part of work. No payment will be made for rejected piles, including piles driven out of place, imperfect piles, or piles damaged in driving or handling.

END OF SECTION

SECTION 03010- CONCRETE

Codes and Standards: ACI 301 "Specifications for Structural Concrete Buildings"; ACI 318, "Building Code Requirements for Reinforced Concrete", comply with applicable provisions except as otherwise indicated.

Concrete Testing Service: Employ acceptable testing laboratory to perform materials evaluation, testing and design of concrete mixes.

Owner will employ separate testing laboratory to evaluate concrete delivered to and placed at site.

Quality Control: Owner's testing laboratory will perform sampling and testing during concrete placement, which may include the following, as directed by Owner. This testing does not relieve Contractor of responsibility of providing concrete in compliance with specifications. Contractor may perform additional testing as necessary, at no expense to Owner, to ensure quality of concrete.

Sampling: ASTM C 172

Slump: ASTM C 143, one test for each load at point of discharge. (Max. 5")

Air Content: ASTM C 173, one for each set of compressive strength specimens.

Compressive Strength: ASTM C 39, one set for each truck for deck concrete and one set each 20 cu. Yds. or fraction thereof of each class of concrete; 2 specimens tested at 7 days, 3 specimens tested at 28 days, and one retained for later testing if required.

Test results will be reported in writing to Owner, Contractor and concrete producer on same day tests are made.

Manufacturer's Data: Submit manufacturer's product data with installation instructions for proprietary materials including reinforcement and forming accessories, admixtures, joint materials, hardeners, curing materials and others as requested by Owner.

Laboratory Reports: Submit 2 copies of laboratory test or evaluation reports for concrete materials and mix designs.

Mix Proportions and Design: Proportion mixes by either laboratory trial batch or field experience method complying with ACI 301.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Submit written report to Owner for each proposed concrete mix at least 15 days prior to start of work. Do not begin concrete production until mixes have been reviewed and are acceptable to Owner.

Mix designs may be adjusted when material characteristics, job conditions, weather, test result or other circumstances warrant. Do not use revised concrete mixes until submitted to and accepted by Owner.

Use air-entering admixture in all concrete, providing not less than 4% or more than 8% entrained air for concrete exposed to freezing and thawing, and from 2% to 4% for other concrete.

Concrete Materials:

Portland Cement: ASTM C 150, type as required.

Aggregates: ASTM C 33, except local aggregates of proven durability may be used when acceptable to Judge.

Water: Clean drinkable.

Air Entraining Admixture: ASTM C 260.

Water-Reducing Admixture: ASTM C 494. Only use admixtures which have been tested and accepted in mix designs, unless otherwise acceptable.

Form Materials:

Provide form materials with sufficient stability to withstand pressure of placed concrete without bow or deflection.

Exposed Concrete Surfaces: Suitable material to suit project conditions.

Reinforcing Materials:

Deformed Reinforcing Bars: ASTM A 615, Grade 60 unless otherwise indicated.

Welded Wire Fabric: ASTM A 185.

Forming and Placing Concrete:

Ready-Mix Concrete: ASTM C 94.

Form work: construct so that concrete members and structures are of correct size, shape, alignment, elevation and position.

Provide openings in formwork to accommodate work of other trades. Accurately place and securely support items built into forms.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Clean and adjust forms prior to concrete placement. Apply form release agents of wet forms, as required. Retighten forms during concrete placement if required to eliminate mortar leaks.

Reinforcement: Position, support and secure reinforcement against displacement. Locate and support with metal chairs, runners, bolsters, spacers, and hangers, as required. Set wire ties so ends are directed into concrete, not toward exposed concrete surfaces.

Install welded wire fabric in as long lengths as practicable, lapping at least one mesh.

Joints: Provide construction, isolation, and control joints as indicated or required. Locate construction joints so as to not impair strength and appearance of structure. Place isolation and control joints in slabs-on-ground to stabilize differential settlement and random cracking.

Installation of Embedded Items: Set and build into work anchorage devices and other embedded items required for other work that is attached to, or supported by cast-in-place concrete. Use setting diagrams, templates and instructions provided by others for locating and setting.

Concrete Placement: Comply with ACI, placing concrete in a continuous operation within planned joints or sections. Do not begin placement until work of other trades affecting concrete is completed.

Consolidate placed concrete using mechanical vibrating equipment with hand rodding and tamping, so that concrete is worked around reinforcement and other embedded items and into forms.

Protect concrete from physical damage or reduced strength due to weather extremes during mixing, placement and curing.

In hot weather comply with ACI 318.

Concrete Finishes:

Exposed-to-view-Surfaces: Provide a smooth finish for exposed concrete surfaces and surfaces that are to be covered with a coating or covering or covering material applied directly to concrete. Remove fins and projections, patch defective areas with cement grout, and rub smooth.

Curing: Begin initial curing as soon as free water has disappeared from exposed surfaces. Where possible, keep continuously moist for not less than 72 hours. Continue curing by use of moisture-retaining cover or membrane-forming curing compound. Cure formed surfaces by moist curing until forms are removed. Provide protections as required to prevent damage to exposed concrete surfaces.

Concrete shall be free to cure under exposure to normal atmospheric conditions existing at job site unless specified otherwise. During hot weather curing, apply 1100-CLEAR all-resin, water emulsion concrete curing compound.

END OF SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

SECTION 005120- STRUCTURAL STEEL

Codes and Standards: AISC "Code of Standard Practice for Steel Buildings and Bridges"; AISC "Specifications for the Design, Fabrication, and Erection of Structural Steel for Buildings: including "Commentary", AWS "Structural Welding Code"; comply with applicable provisions except as otherwise indicated.

Shop Drawings: Show complete details and schedules (if required) for fabrication, assembly and erection. Furnish anchor bolts required for installation in other work; furnish templates for bolt installation.

Steel Pipe: ASTM A 53, Type E or S, Grade B.

Fasteners: High-strength bolts and nuts, ASTM A 325 or A 490; unfinished bolts and nuts, ASTM A 307, Grade A.

Shop Paint: FS TT-P_86, Type II; or, SSPC-Paint 14.

Fabrication: Comply with AISC "Specifications" and final shop drawings. Mark and match- mark units for field assembly.

Connections: As shown on drawings. Use high-strength bolts for field connections, except as otherwise indicated.

Comply with AWS Code for procedures, appearance, and quality of welds.

Provisions for Other Work: Fabricate structural steel members or portions of members embedded in concrete or mortar, and contact areas to be welded or riveted. Clean steel free of loose mill scale, rust, oil and grease. Apply prime paint to provide a minimum dry film thickness of 2.0 mils.

Erection: comply with AISC Code and Specifications, and maintain work in safe and stable condition during erection. Provide temporary bracing and shoring as required; remove when final connections are placed.

END OF SECTION

SECTION 05500- METAL FABRICATION

Codes and Standards: AISC "Specifications for the Design, Fabrication and Erection of Structural Steel for Buildings", AWS "Structural Welding Code"; Comply with applicable provisions unless otherwise indicated.

Inserts and Anchorage's: Furnish inserts and anchoring devices to be built into other work for installation of miscellaneous metal items; coordinate delivery to job site to avoid delay.

Steel Plates, Shapes, Bars: ASTM A 26.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-002

Cold-formed Steel Tubing: ASTM A 500, Grade B.

Steel Pipe: ASTM A 53, Type E or S, Grade B.

Structural Cold-Rolled Steel Sheets: ASTM A 570.

Galvanized Structural Steel Sheets: ASTM A 466, Coating Designation G 90.

Concrete Inserts: Malleable iron (ASTM A 47) or cast steel (ASTM A 27) inserts, with steel bolts, washer and shims; hot dip galvanized.

Shop Paint: FS TT-P-86, Type II, or SSPC- Paint 14. Apply to clean and degreased steel surfaces at rate to provide a 2.0-mil dry film thickness.

Galvanizing: ASTM A 386 for assembled products; A 153 for iron and steel hardware.

Fabrication, General: Use materials of size and thickness shown or, if not shown, of required size, grade and thickness to produce strength and durability in finished product. Shop-paint all items not specified to be galvanized after fabrication. Weld corners and seams continuously, grind exposed welds smooth and flush. Form exposed connections with hairline, flush joints; use concealed fasteners where possible.

END OF SECTION

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

May 23, 2022

- _11. Authority to advertise for bids to construct bridge on County Road 103 at Skull Creek Tributary, Precinct No. 4. (Gertson)

Judge Prause announced that bids will be due on June 22, 2022 by 2 P.M.

Motion by Commissioner Gertson to authorize the advertising for bids to construct bridge on County Road 103 at Skull Creek Tributary, Precinct No. 4; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

Bid Invitation

Colorado County is accepting sealed bids for the furnishing of all materials, tools, services, labor, equipment, supervision, and incidentals required for the construction of a BRIDGE ON COUNTY ROAD 121 @ DRAW, Precinct No. 1. Inquiries should be directed to County Commissioner Doug Wessels (979) 234-2071.

Colorado County is accepting sealed bids for the furnishing of all materials, tools, services, labor, equipment, supervision, and incidentals required for the construction of a BRIDGE ON COUNTY ROAD 103 @ SKULL CREEK TRIBUTARY, Precinct No. 4. Inquiries should be directed to County Commissioner Darrell Gertson (979) 234-2633.

Specifications to be obtained from the Office of the County Judge, Colorado County Courthouse, 400 Spring Street, Room 107, Columbus, Texas 78934 or online at www.co.colorado.tx.us under Bid Opportunities. Sealed bids will be accepted in the Office of the County Judge, Colorado County Courthouse, 400 Spring Street, Room 107, Columbus, Texas 78934 until June 22, 2022 at 2:00 p.m., and at that time will be publicly opened in Room 101 of the Colorado County Courthouse. Colorado County reserves the right to reject any and or all bids or to accept any bid advantageous to the County.

TO BE PUBLISHED IN THE MAY 26 & JUNE 2 ISSUES OF THE BANNER PRESS

MINUTES OF THE COLORADO COUNTY COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

1. GENERAL

A. ALL PLANS, SPECIFICATIONS AND INSTRUMENTS SHALL BE PREPARED BY THE ARCHITECT AND SHALL BE SUBJECT TO THE APPROVAL OF THE BOARD OF SUPERVISORS AND THE BOARD OF COUNTY COMMISSIONERS.

B. ALL ITEMS OF WORK SHALL BE PERFORMED WITH A UNIT PRICE BASIS. UNIT QUANTITIES SHALL BE AS SHOWN ON THE PLANS AND SPECIFICATIONS.

C. THE ARCHITECT'S CONTRACT DOCUMENTS SHALL BE SUBJECT TO THE APPROVAL OF THE BOARD OF SUPERVISORS AND THE BOARD OF COUNTY COMMISSIONERS.

D. LOCATIONS OF CONCRETE CONSTRUCTION SHALL BE SHOWN ON THE PLANS AND SPECIFICATIONS.

E. UNLESS OTHERWISE NOTED ALL ITEMS SHALL CONFORM TO THE LATEST EDITIONS OF STANDARD SPECIFICATIONS FOR CONSTRUCTION AND TRADE PRACTICES OF THE COLORADO SOCIETY OF PROFESSIONAL ENGINEERS AND ARCHITECTS.

2. CONCRETE

A. ALL CONCRETE SHALL BE TYPE III PORTLAND CEMENT CONCRETE. THE MIXTURE PROPORTIONS SHALL BE AS SHOWN ON THE PLANS AND SPECIFICATIONS. THE MIXTURE PROPORTIONS SHALL BE APPROVED BY THE ARCHITECT AND THE BOARD OF SUPERVISORS AND THE BOARD OF COUNTY COMMISSIONERS.

B. ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

C. ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

D. ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

E. ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

3. REINFORCING BARS

A. ALL REINFORCING BARS SHALL BE AS SHOWN ON THE PLANS AND AS SPECIFIED BY THE ARCHITECT AND THE BOARD OF SUPERVISORS AND THE BOARD OF COUNTY COMMISSIONERS.

B. ALL REINFORCING BARS SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE REINFORCING BARS SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

C. ALL REINFORCING BARS SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE REINFORCING BARS SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

4. OTHER STRUCTURES

A. ALL OTHER STRUCTURES SHALL BE AS SHOWN ON THE PLANS AND AS SPECIFIED BY THE ARCHITECT AND THE BOARD OF SUPERVISORS AND THE BOARD OF COUNTY COMMISSIONERS.

B. ALL OTHER STRUCTURES SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE OTHER STRUCTURES SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

C. ALL OTHER STRUCTURES SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME. THE OTHER STRUCTURES SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

5. NOTES

- ALL CONCRETE SHALL BE TYPE III PORTLAND CEMENT CONCRETE.
- ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME.
- ALL CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.
- ALL CONCRETE SHALL BE PLACED AND FINISHED WITHIN THE SPECIFIED TIME FRAME.
- ALL CONCRETE SHALL BE CURED FOR A PERIOD OF 28 DAYS BEFORE THE PLANS AND SPECIFICATIONS.

A
BRIDGE FRAME PLAN

B
BRIDGE FRAME SECTION

6. APPROVALS

| NO. | NAME | DATE | POSITION |
|-----|-------------------------------|------------|-------------------------------|
| 1 | ARCHITECT | 11.13.2021 | ARCHITECT |
| 2 | BOARD OF SUPERVISORS | 11.13.2021 | BOARD OF SUPERVISORS |
| 3 | BOARD OF COUNTY COMMISSIONERS | 11.13.2021 | BOARD OF COUNTY COMMISSIONERS |

7. PROJECT INFORMATION

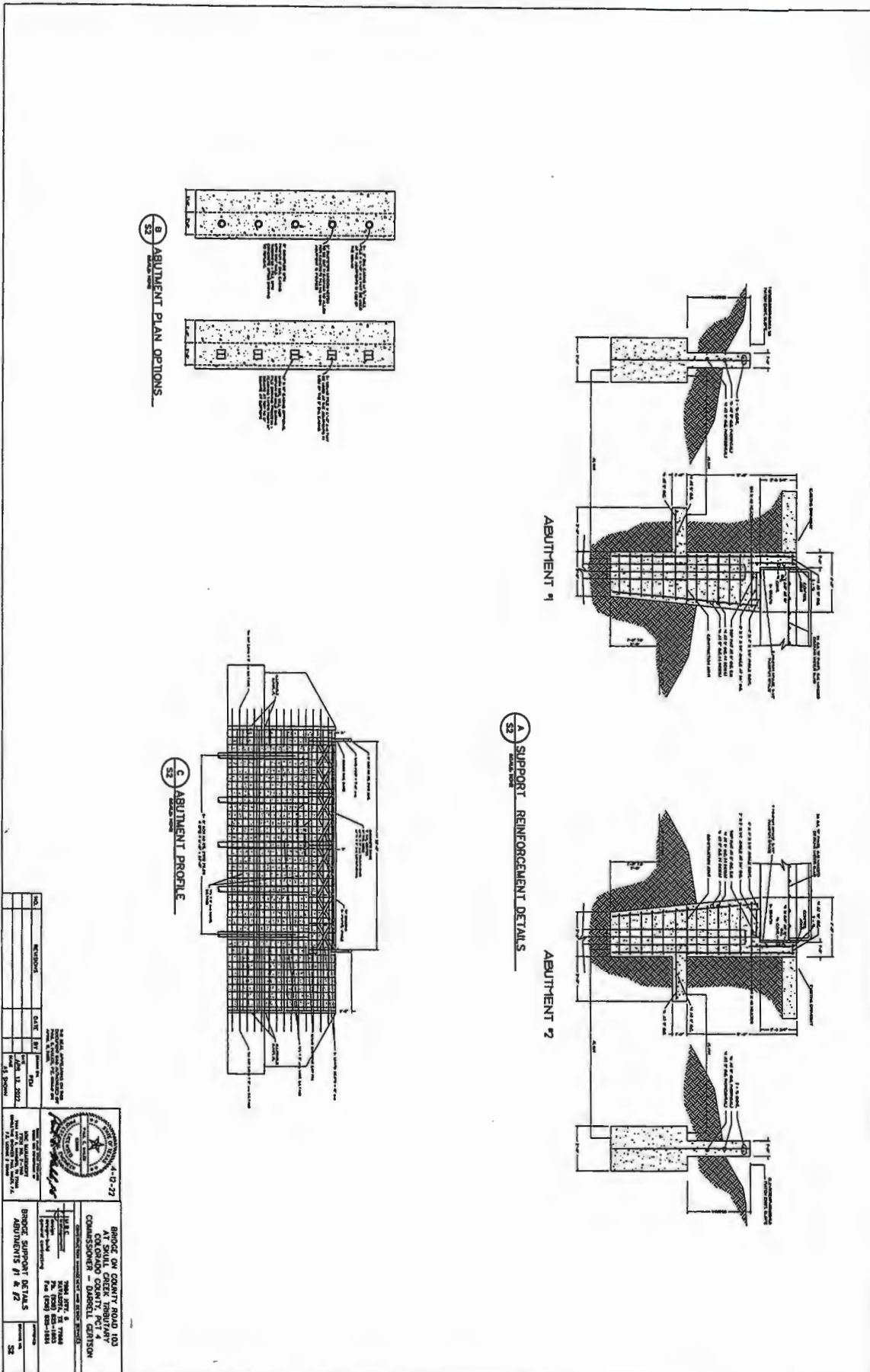
BRIDGE ON COUNTY ROAD 103 AT SQUIL CREEK TRIBUTARY, COLORADO COUNTY, PCT 2, COMMISSIONER - BARRETT GIBSON

DATE: 11.13.2021

SCALE: AS SHOWN

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

May 23, 2022



| | | | | | | |
|-----|-----------|------|----|-------|------|----|
| NO. | REVISIONS | DATE | BY | CHKD. | DATE | BY |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| | THOMAS J. JOHNSON PROFESSIONAL ENGINEER No. 10000 State of Colorado |
| BRIDGE ON COUNTY ROAD 103 AT SKULL CREEK TRIBUTARY COMMISSIONER'S COURT, FERRISON COLORADO | BRIDGE SUPPORT DETAILS 4-12-22 10/11/22 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

**COLORADO COUNTY REQUESTS BIDS FOR
BRIDGE ON
CR 103 @ SKULL CREEK TRIBUTARY**

ISSUED BY: THE COLORADO COUNTY COMMISSIONERS' COURT

Sealed bids, subject to the Terms and Conditions of this Invitation for Bids, for BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY, as described in the attached specifications, will be received in the Office of the County Judge, Colorado County Courthouse, 400 Spring St., Room 107 Columbus, Texas 78934 until 2:00 p.m. on June 22, 2022. Bids received after the specific time will be returned unopened.

LEGAL NAME OF CONTRACTING COMPANY

FEDERAL I.D.# (Company or Corporation)

SOCIAL SECURITY # (Individual)

TELEPHONE NUMBER

FASCIMILE NUMBER

CONTACT PERSON

TITLE

COMPLETE MAILING ADDRESS

CITY & STATE

ZIP CODE

COMPLETE STREET ADDRESS

CITY & STATE

ZIP CODE

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

A. SCOPE:

It is the intent of the County of Colorado to contract for only materials, equipment, tools, services, labor and supervision necessary to construct bridge on BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY as specified herein.

B. POINT OF CONTACT:

Point of contact will be Colorado County Commissioner Darrell Gertson at 979-234-2633.

C. BID FORM COMPLETION:

Fill out, initial each page, SIGN CONTRACT SHEET, and return to the Colorado County Judge one (1) complete bid form. An authorized representative of the bidder must sign the contract sheet. The contract will be binding only when signed by the County Judge, Colorado County and a purchase order authorizing the item(s) desired has been issued.

D. COMPLETION TIME AND PAYMENT:

1. The county shall pay the Contractor in current funds for the Contractor's performance of the contract the contract sum, as stated herein, after receipt of notice to proceed and a purchase order issued by the County of Colorado.

2. Based upon Applications for Payment submitted to Commissioner Gertson the county shall make progress payments on account of the contract sum to the Contractor as provide below and elsewhere in the contract documents.

a. The period covered by each Application for Payment shall be one calendar month ending on the last day of the month.

b. Provided an Application for Payment is received by the County Auditor, payment shall be made by the county within 30 days after the County Auditor receives the application for payment.

c. Application for Payment shall indicate the percentage of completion of each portion of the work as of the end of the period covered by the Application for Payment.

d. Subject to the provisions of the contract documents, the amount of each progress payment shall be computed as follows:

1. Take that portion of the contract sum properly allocable to completed work less retainage of ten percent (10%).

2. Add that portion of the contract sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the complete construction (or, if approved by the county, suitably stored off the site at a location agreed upon in writing), less retainage of ten percent (10%).

3. Subtract the aggregate of previous payments made by the county.

4. The progress payment amount determined in accordance with Paragraph 2 b., above shall be further modified under the following circumstances:

Add, upon substantial completion of the work, a sum sufficient to increase the total payment

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

D. COMPLETION TIME AND PAYMENT: (cont'd)

one hundred percent (100%) of the contract sum, less such amounts as the county's representative shall determine for incomplete work and unsettled claims.

5. Final payment, constituting the entire unpaid balance of the contract sum, shall be made by the county to the Contractor when the contract has been fully performed by the Contractor.

E. REFERENCES:

All bidders must submit, **WITH BID**, at least three (3) references from clients for whom a project similar to that specified herein has been successfully accomplished. References must include clients name, contact person and telephone number.

F. ADDENDA:

No interpretation of the meaning of the drawings, specifications or other bid documents will be made to any bidder orally. All requests for such interpretations must be made in writing addressed to Commissioner Darrell Gertson, 310 S. McCarty, Eagle Lake, TX 77343, 979-234-2633.

G. BID BOND:

All bidders must submit, **WITH BID**, a cashier's check or certified check for five percent (5%) of the total bid price, payable to the order of the County of Colorado or a Bid Bond in the same amount issued by a surety, acceptable to the County of Colorado, authorized to do business in the State of Texas, as a guarantee that the Bidder will do the work described herein at the rates stated herein. Unsuccessful bidders' cashier's check or certified check will be returned only after a written request to do so is received by the Colorado County Auditor.

H. PERFORMANCE AND PAYMENT BONDS:

In the event the total accepted bid price exceeds \$25,000 the successful bidder must provide to the Office of the County Auditor, a performance bond and a payment bond, each in the amount of 100% of the total contract sum within ten (10) calendar days after receipt of notification of bid award. Such bonds shall be executed by a corporate surety duly authorized and admitted to do business in the State of Texas and licensed in the State of Texas to issue surety bonds with a Best Rating of "A" or better. COLORADO COUNTY RESERVES THE RIGHT TO ACCEPT OR REJECT ANY SURETY COMPANY PROPOSED BY THE BIDDER. IN THE EVENT COLORADO COUNTY REJECTS THE PROPOSED SURETY COMPANY, THE BIDDER WILL BE AFFORDED FIVE (5) ADDITIONAL DAYS TO SUBMIT THE REQUIRED BONDS ISSUED BY A SURETY COMPANY ACCEPTABLE TO COLORADO COUNTY.

I. POWER OF ATTORNEY:

An Attorney-in-fact who signs a bid bond, performance bond or payment bond must file with each bond a certified and effectively dated copy of his or her power of attorney.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

J. INSURANCE:

1. All bidders must submit, **WITH BID**, a certificate of insurance indication coverage in the amounts stated below. In lieu of submitting a certificate of insurance, bidders may submit, **WITH BID**, a notarized statement from an Insurance company, authorized to conduct business in the State of Texas, and acceptable to the county, guaranteeing the issuance of an insurance policy, with the coverage stated below, to the Contractor named therein, if successful, upon award of this contract.

2. The successful bidder shall obtain at its sole expense, and shall submit to the office of the County Auditor, certificates of insurance satisfactory to the county, naming the county, the Contractor and its employees as insured.
 - a. Workers Compensation: See Worker's Compensation Insurance Coverage Statement at Enclosure#4.
 - b. Employer's Liability: \$500,000
 - c. General liability including:
 1. Premises/Operations
 2. Products/Completed Operation
 3. Contractual
 4. Owner's Protective
 5. Personal Injury/Advertising Liability
 6. Mobile EquipmentGeneral liability limits shall be equal to or greater than:
 1. \$100,000 Bodily Injury per person. 300,000 Bodily Injury per occurrence.
\$100,000 Property Damage per occurrence; or,
 2. \$500,000 Bodily Injury and Property Damage combined, two limit.Specify annual aggregate, if any. The minimum available annual aggregate for the purposes of this Agreement shall be \$1,000,000. Claims-made policies shall not be acceptable. All policies shall be occurrence basis.
 - d. Automobile Liability:
All owned, non-owned or hired vehicles must be covered. Liability limits shall be greater than or equal to:
 1. \$100,000 Bodily Injury per person. \$300,000 Bodily Injury per occurrence.
\$100,000 Property Damage per occurrence; or,
 2. \$500,000 Bodily Injury and Property Damage combined, two limit.
 - e. Excess Liability Coverage shall be greater than or equal to \$1,000,000 combined, two limit. Specify aggregate, if any.

3. Contractor shall not commence any portion of the work under this Agreement until it has obtained the insurance required herein and certificates of such insurance have been filed with and approved by the county.

4. No cancellation of or changes to the certificates, or the policies, may be made without sixty (60) days prior, written notification to the county.

5. Approval of the insurance by the county shall not relieve or decrease the liability of the Contractor.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

K. INDEMNIFICATION:

Contractor agrees to indemnify, defend and hold the county harmless from each and every claim, demand, suit, action, proceeding, lien or judgement caused by or arising out of, directly or indirectly, or in connection with the acts and omissions of Contractor pursuant to this Agreement.

1. Contractor shall timely report all such matters to the county and shall, upon the receipt of any such claim, demand, suit, action, proceeding, lien or judgment, not later than the fifteenth day of each month, provide the county with a written report on each such matter covered by this paragraph and by paragraph 2 below, setting forth the status of each matter, the schedule or planned proceedings with respect to each matter and the cooperation or assistance, if any, of the county required by Contractor in the defense of each matter.
2. The county shall timely forward to Contractor copies of any and all claims, demands, suits, actions, proceedings or judgments which it may receive and which it may contend is covered by this section. Thereafter, the county shall fully cooperate with Contractor in its defense of each such matter.
3. Contractor's duty to defend, indemnify and hold the county harmless shall be absolute. It shall not abate or end by reason of the expiration or termination of this Agreement unless otherwise agreed by the county in writing. The provisions of this section shall survive the termination of the Agreement and shall remain in full force and effect with respect to all such matters no matter when they arise.
4. In the event of any dispute between the parties as to whether a claim, demand, suit, action, proceeding, lien or judgment appears to have been caused by or appears to have arisen out of or in connection with acts or omissions of Contractor, Contractor shall never-the-less fully defend such claim, demand, suit, action, proceeding, lien or judgment until and unless there is a determination by a court of competent jurisdiction that the acts and omissions of Contractor are not at issue in the matter. In such event, the county shall promptly reimburse Contractor for its costs of defense.
5. In the event that any such matter being so defended by Contractor also involves any claim of negligence or wrongful action by the county, the county shall have the obligation to participate in the defense of the matter through separate counsel.
6. Contractor shall have full authority to resolve all matters being defended by it providing such settlement(s) shall not involve any findings adverse to the county or and shall not involve or require any payments or contributions by the county.
7. In the event of any final judicial determination or award of any matter covered by this section the county shall be responsible to third parties, pro rata, for any negligence determined to have been caused by the county.
8. Contractor's indemnification shall cover, and Contractor agrees to indemnify the county, in the manner provided for and to the extent described above, in the event the county is found to have been negligent for having selected Contractor to perform the work described in this Agreement.
9. The provision by Contractor of insurance shall not limit the liability of Contractor under this Agreement.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

K. INDEMNIFICATION: (cont'd)

10. Contractor shall cause all Trade Contractors and any other Contractor who may have a contract to perform construction or installation work in the area where work will be performed under this Agreement, to agree to indemnify the county and to hold it harmless from all claims for bodily injury and property damage that arise from said Contractor's operations. Such provisions shall be in form satisfactory to the county.

11. Loss Deduction Clause--The county shall be exempt from, and in no way liable, for, any sums of money which may represent a deductible in any insurance policy. The payment of deductibles shall be the sole responsibility of Contractor and/or Trade Contractor providing such insurance.

L. PREVAILING WAGES:

Prevailing wage requirements of Art. 5159a Vernon's Texas Civil Statutes apply.

M. PERMITS:

It shall be the sole responsibility of the successful bidder to obtain all required permits.

N. CONTRACTOR'S RESPONSIBILITY FOR WORK:

1. The Contractor shall supervise and direct the work and shall be solely responsible for all construction methods, techniques, procedures and coordination of the work under this contract.
2. The Contractor shall employ a competent Superintendent who shall be in attendance at the Project Site during the progress of the work. The Superintendent shall be satisfactory to the county and shall not be changed except with the approval of the county.
3. The Contractor shall be responsible for initiating, maintaining and supervising safety precautions in connection with the work. He shall obtain approval for the location of the equipment, supplies and construction access during the work.
4. The Contractor shall take all reasonable precautions necessary for the safety of, and protective procedures to prevent damage, injury or loss to:
 - a. All employees of the work and all other persons who may be affected thereby.
 - b. All the work and all materials to be incorporated therein, whether all storage on or off the site.
 - c. All property at the sites and adjacent thereto including trees, shrubs, lawn walks, pavements, roadways, structured and utilities not designated for removal, relocation or replacement in the course of construction.
5. Materials and Workmanship: All work shall be executed in accordance with the contract documents, complete in all parts and in accordance with approved practices and customs, and of the best finish and workmanship. Unless otherwise specified, all materials and equipment incorporated in the work under the contract shall be new.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

N. CONTRACTOR'S RESPONSIBILITY FOR WORK: (cont'd)

6. Test specimens of the various materials may be requested by the county at any time. The test specimens shall be furnished by the Contractor and test will be made by the county at the expense of the county.
7. All manufacturer products certifications required by the specifications shall be numbered consecutively, dated and submitted to the county as required.
8. Removal of Defective Work: If any materials provided under this Contract are condemned as not conforming with the requirements of the contract documents by Commissioner Reynolds, the Contractor shall, within a reasonable time after having received notice from the County Judge to that effect, proceed to remove from the project site all condemned materials, whether worked or not worked and to take down all portions of the work which have been condemned as unsound or improper or is in any way failing to conform to the specifications and Contractor shall make good all work damaged or destroyed thereby, including all adjacent work damaged thereby.
9. Cleaning: As directed by the county, the Contractor shall at all times keep the premises free from accumulation of waste materials or rubbish caused by the work under this contract. Upon completion of the work, the Contractor shall have the premises in a neat and clean condition.
10. The Contractor shall take particular notice of the following provisions: All employees shall wear hard hats at all times while on the construction project.
11. The county expressly disavows any responsibility for the safety of the Contractor's employees, agents, officers, subcontractors, licensees and guests.

O. TERMINATION:

1. The county may terminate the contract if the Contractor:
 - a. Persistently or repeatedly refuses or fails to supply enough properly skilled workers or proper materials.
 - b. Fails to make payment to Subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the Subcontractor.
 - c. Persistently disregards laws, ordinances, or rules, regulations or orders of a public authority having jurisdiction.
 - d. Otherwise is guilty of substantial breach of a provision of the contract documents.
2. When any of the above reasons exists, the county may, without prejudice to any other rights or remedies of the county and after giving the Contractor and the Contractor's surety, if any, seven days' written notice terminate employment of the Contractor and may, subject to any prior rights of the surety:
 - a. Take possession of the site and of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor.
 - b. Finish the work by whatever reasonable method the county may deem expedient.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

O. TERMINATION (cont'd):

3. When the county terminates the contract for one of the reasons stated in this section, the Contractor shall not be entitled to receive further payment until the work is finished. Therefore, the Contractor shall be promptly paid for all work actually and satisfactorily completed.

P. SUSPENSION BY THE OWNER FOR CONVENIENCE:

1. The county may, without cause, order the Contractor in writing to suspend, delay or interrupt the work in whole or in part for such period of time as the county may determine.

2. An adjustment shall be made for increase in the cost of performance, caused by suspension, delay or interruption. No adjustment shall be made to the extent.

a. That performance is, was or would have been so suspended, delayed or interrupted by another cause for which the Contractor is responsible.

b. That an equitable adjustment is made or denied under another provision of this contract.

3. Adjustments made in the cost of performance may have a mutually agreed fixed or percentage fee.

Q. TAX EXEMPT:

Texas Sales and Use Taxes: The County of Colorado is exempt from state and local sales and use taxes under Section 151.309 of the Texas Tax Code. This Contract is deemed to be a separate contract for Texas tax purposes, and as such, the county hereby issues its Texas Exemption for the purchase of any items qualifying for exemption under this agreement. Contractor is to issue its Texas Resale Certificate to vendors and subcontractors for such items qualifying for this exemption, and further, contractor should state these items at cost.

R. ENCLOSURES:

The following being incorporated herein by reference for all purposes as though fully set forth herein word for word.

1. Enclosure #1--General Requirements.
2. Enclosure #2--Purchase Order Terms and Conditions.
3. Enclosure #3--Worker's Compensation Insurance Coverage.
4. Enclosure #4--Technical Specifications and Drawings.

TOTAL BID PRICE TO ACCOMPLISH PROJECT ON BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY:

| | |
|-------------|----------|
| LABOR: | \$ _____ |
| MATERIALS: | \$ _____ |
| TOTAL BID : | \$ _____ |

All work required in this invitation for bids will be completed within _____ calendar days after issuance of a purchase order by the County of Colorado.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

CONTRACT SHEET

**THE STATE OF TEXAS
COUNTY OF COLORADO**

This memorandum of agreement made and entered into on the ____ day of _____ 2022, by and between the County of Colorado in the State of Texas (hereinafter designated County), acting herein by the County Judge, Ty Prause, by virtue of an order of Colorado County Commissioners' Court, and _____ (company name) (hereinafter designated Contractor).

WITNESSETH:

The Contractor and the county agree that the bid and specifications for a roadway bridge which are hereto attached and made a part hereof, together with this instrument shall constitute the full agreement and contract between parties and for furnishing the items set out and described; the county agrees to pay the prices stipulated in the accepted bid.

It is further agreed that this contract shall not become binding or effective until signed by the parties hereto and a purchase order authorizing the items desired has been issued.

Executed at Colorado, Texas this _____ day of _____ 2022.

Colorado County, Texas

By: _____
County Judge

By: _____
Contractor

Purchase Order No. _____

Contract is not valid until this certificate is signed and purchase order issued.

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

May 23, 2022

COLORADO COUNTY BID 22-001

1

GENERAL REQUIREMENTS

VENDOR INSTRUCTIONS:

READ THIS ENTIRE DOCUMENT CAREFULLY. FOLLOW ALL INSTRUCTIONS. YOU ARE RESPONSIBLE FOR FULFILLING ALL REQUIREMENTS AND SPECIFICATIONS. BE SURE YOU UNDERSTAND THEM.

General Requirements apply to all advertised bids, however, these may be superseded, whole or in part, by the SCOPE, SPECIAL REQUIREMENTS, SPECIFICATIONS, SPECIAL SPECIFICATIONS OR OTHER DATA CONTAINED HEREIN.

GOVERNING LAW

Bidder is advised that these requirements shall be fully governed by the laws of the State of Texas and that the County of Colorado may request and rely on advice, decisions and opinions of the Attorney General of Texas and the County Attorney concerning any portion of these requirements.

BID FORM COMPLETION

Fill out, SIGN, and return to the Colorado County Judge ONE (1) complete bid form. An authorized representative of the bidder must sign the contract sheet. The contract will be binding only when signed by the County Judge, Colorado County and a purchase order authorizing the item(s) desired has been issued.

BID RETURNS

Bidders must return all completed bids to the Colorado County Judge no later than 2:00 p.m. on the date specified, clearly marked "Bridge, CR 103 @ SKULL CREEK TRIBUTARY". Late bids will not be accepted. Bids must be submitted in a sealed envelope, so contents are not visible, addressed as follows:

**COMMISSIONERS' COURT OF COLORADO COUNTY
Attn: Ty Prause, Colorado County Judge
400 Spring St. Rm 107
Columbus, Texas 78934**

GOVERNING FORMS

In the event of any conflict between the terms and provisions of these requirements and the specifications, the specifications shall govern. In the event of any conflict of interpretation of any part of this overall document, the County of Colorado's interpretation shall govern.

ADDENDUMS

When specifications are revised, the Colorado County Judge will issue an addendum addressing the nature of the change. Bidders must sign and include it in the returned bid package.

HOLD HARMLESS AGREEMENT

Contractor shall indemnify and hold the County of Colorado harmless from all claims for personal injury, death and/or property damage arising from any cause whatsoever, resulting directly or indirectly from contractor's performance. Contractor shall procure and maintain with respect to the subject matter of this bid, appropriate insurance coverage including, as a minimum, public liability and property damage with adequate limits to cover contractor's liability as may arise directly or indirectly from work performed under terms of this bid. Certification of such coverage must be provided to the county upon request.

WAIVER OF SUBROGATION

Bidder and bidder's insurance carrier waive any and all rights whatsoever with regard to subrogation against the County of Colorado as an indirect party to any suit arising out of personal or property damages resulting from bidders' performance under this agreement.

ENCLOSURE #1 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

SEVERABILITY

If any section, subsection, paragraph, sentence, clause, phrase or word of these requirements or the specifications shall be held invalid, such holding shall not affect the remaining portions of these requirements and the specifications and it is hereby declared that such remaining portions would have been included in these requirements and the specifications as though the invalid portion had been omitted.

BONDS

If this bid requires submission of bid guarantee and performance bond, there will be a separate page explaining those requirements. Bids submitted without the required bid bond or cashier's check will not be accepted.

TAXES

The County of Colorado is exempt from all federal excise, state and local taxes unless otherwise stated in this document. The County of Colorado claims exemption from all sales and/or use taxes under Chapter 20, Title 122a, Vernon's Texas Civil Statutes, as amended. Texas Limited Sales Tax Exemption Certificates will be furnished upon written request to the Colorado County Auditor.

FISCAL FUNDING

A multi-year lease or lease/purchase arrangement (if requested by the specifications), or any contract continuing as a result of an extension option, must include fiscal funding out. If, for any reason, funds are not appropriated to continue the lease or contract, said lease or contract shall become null and void. After expiration of the lease, leased equipment shall be removed by the bidder from the using department without penalty of any kind or form to the County of Colorado. All charges and physical activity related to delivery, installation, removal and redelivery shall be the responsibility of the bidder.

PRICING

Pricing for all goods and/or services shall be firm for the duration of this contract and shall be stated on the bid sheet. Prices shall be all inclusive. No price changes, additions, or subsequent qualifications will be honored during the course of the contract. All prices must be written in ink or typewritten. Pricing on all transportation, freight, drayage and other charges are to be prepaid by the contractor and included in the bid prices. If there are any additional charges of any kind, other than those mentioned above, specified or unspecified, bidder MUST indicate the items required and attendant costs or forfeit the right to payment for such items.

SILENCE OF SPECIFICATIONS

The apparent silence of specifications as to any detail, or the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practice is to prevail and that only material and workmanship of the finest quality are to be used. All interpretations of specifications shall be made on the basis of this statement. Manufacturer furnishing these items shall be experienced in design and construction of such items and shall be an established supplier of the item bid.

SUPPLEMENTAL MATERIALS

Bidders are responsible for including all pertinent product data in the returned bid package. Literature, brochures, data sheets, specification information, completed forms requested as part of the bid package and any other facts, which may affect the evaluation, and subsequent contract award should be included. Materials such as legal documents and contractual agreements, which the bidder wishes to include as a condition of the bid, must also be in the returned bid package. Failure to include all necessary and proper supplemental materials may be cause to reject the entire bid.

MATERIAL SAFETY DATA SHEETS

Under the "Hazardous Communication Act", commonly known as the "Texas Right To Know Act", a bidder must provide to County AND using departments, with each delivery, material safety data sheets which are applicable to hazardous substances defined in the Act. Bidders are obligated to maintain a current, updated file in the County of Colorado. Failure of the bidder to maintain such a file, will be cause to reject any bid applying thereto.

ENCLOSURE #2 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

NAME BRANDS

Specifications may reference name brands and model numbers. It is not the intent of the County of Colorado to restrict these bids in such cases, but to establish a desired quality level of merchandise or to meet a pre-established standard due to like existing items. Bidders may offer items of equal stature and the burden of proof of such stature rests with them. The County of Colorado shall act as sole judge in determining equality and acceptability of products offered.

EVALUATION

Evaluation shall be used as a determinant as to which bid items or services are the most efficient and/or most economical for the county. It shall be based on all factors which have a bearing on price and performance of the items in the user environment. All bids are subject to tabulation by the Colorado County Auditor and are presented to the Colorado County Commissioners' Court. Compliance with all bid requirements, delivery and needs of the using department are considerations in evaluating bids. **Pricing is NOT the only criteria for making a recommendation.** The County of Colorado reserves the right to contact any bidder, at any time, to clarify, verify or request information with regard to any bid.

INSPECTIONS

The County of Colorado reserves the right to inspect any item(s) or service location for compliance with specifications, requirements and needs of the using department. If a bidder cannot furnish a sample of a bid item, where applicable, for review, or fails to satisfactorily show an ability to perform, the county can reject the bid as inadequate.

TESTING

The County of Colorado reserves the right to test equipment, supplies, material and goods bid for quality, compliance with specifications and ability to meet the needs of the user. Demonstration units must be available for review. Should the goods or services fail to meet requirements and/or be unavailable for evaluation, the bid is subject to rejection.

DISQUALIFICATION OF BIDDER

Upon signing this bid document, a bidder offering to sell supplies, materials, services, or equipment to the County of Colorado certifies that the bidder has not violated the antitrust laws of this state codified in section 15.01, et seq., Business & Commerce Code, or the federal antitrust laws, and has not communicated directly or indirectly the bid made to any competitor or any other person engages in such line of business. Any or all bids may be rejected if the county believes that collusion exists among the bidders. Bids in which the prices are obviously unbalanced may be rejected. If multiple bids are submitted by a bidder and after the bids are opened, one of the bids are withdrawn, the result will be that all of the bids submitted by that bidder will be withdrawn, however, nothing herein prohibits a vendor from submitting multiple bids for different products or services.

AWARDS

The County of Colorado reserves the right to award this contract on the basis of LOWEST AND BEST BID in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one bidder, to reject any or all bids. In the event the lowest dollar bidder meeting specifications is not awarded a contract, the bidder may appear before the Commissioners' Court and present evidence concerning his responsibility.

ASSIGNMENT

The successful vendor may not assign, sell or otherwise transfer this contract without written permission of the Colorado County Commissioners' Court.

TERM CONTRACTS

If the contract is intended to cover a specific time period, said time will be given in the specifications under SCOPE.
ENCLOSURE #1 (NOV 96)

MAINTENANCE

Maintenance required for equipment bid should be available in the County of Colorado by a manufacturer authorized maintenance facility. Costs for this service shall be shown on the bid sheet as requested or on a separate sheet, as required. If the County of Colorado opts to include maintenance, it shall be so stated in the purchase order and said cost will be included. Service will commence only upon expiration of applicable warranties and should be priced accordingly.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

CONTRACT OBLIGATION

Colorado County Commissioners' Court must award the contract and the County Judge must sign the contract before it becomes binding on the County of Colorado or the bidders. Department heads are NOT authorized to sign agreements for the County of Colorado. Binding agreements shall remain in effect until all products and/or services covered by this purchase have been satisfactorily delivered and accepted.

IRREVOCABLE STATEMENT

All submitted bids shall be irrevocable for a period of 30 days.

CONTRACT EXTENSIONS

Extensions may be made ONLY by written agreement between the County of Colorado and the bidder. Any price escalations are limited to those stated by the bidder in the original bid.

TERMINATION

The County of Colorado reserves the right to terminate the contract for default if Seller breaches any of the terms therein, including warranties of bidder or if the bidder becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which the County of Colorado may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper amount of time, and/or to properly perform any and all services required to the County of Colorado's satisfaction and/or to meet all other obligations and requirements. Contracts may be terminated without cause upon thirty (30) days written notice to either party unless otherwise specified.

RECYCLED MATERIALS

The County of Colorado encourages the use of products made of recycled materials and shall give preference in purchasing to products made of recycled materials if the products meet applicable specifications as to quantity and quality. The County of Colorado will be the sole judge in determining product preference application.

ENCLOSURE #1 (NOV 96)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

GENERAL SPECIFICATIONS

**PROJECT ON
BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY
INCLUDING
CONSTRUCTION AND ERECTION SPECIFICATIONS
FOR
COLORADO COUNTY COMMISSIONERS' COURT
DARRELL GERTSON, PRECINCT #4**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY

I. GENERAL CONSIDERATIONS

A. DEFINITIONS:

Whenever used in the specifications or on the drawings, the following meaning shall be given the terms herein defined.

1. "Owner"- County of Colorado, Texas
2. "General Contractor"
3. "Plans"- Design, construction plans and specifications, prepared and furnished by Paul Malek, M.B.C. Management.

B. WORKMANSHIP AND MATERIALS:

1. Contractor shall do this work in accordance with the drawings and specifications and in the best and most workmanlike manner by qualified, careful and efficient workers, in strict conformity with the best accepted practices of each craft concerned, and at all times workmanship shall be subject to inspection and approval of the Owner.
2. All material used shall be of top quality and meet with the specified strengths, subject to the inspection and approval of the Owner.
3. Application for minor changes for improving architectural treatment or utilization of available materials shall be made to the Owner.
4. Structural steel connections shall be full strength welded joints and welding shall be done in accordance with American Welding Society requirements, except where shown otherwise or specified otherwise by the Owner.

C. DRAWINGS AND SPECIFICATIONS:

1. If a conflict occurs between information on the drawings and information in the specifications, the drawings shall apply unless it is clearly indicated otherwise.
2. Any work called for on the drawings, and not mentioned in the specifications, or vice versa, shall be furnished as though fully set forth in both.
3. Work not particularly detailed, marked or specified shall be the same as similar parts that are detailed, marked or specified.
4. Should an error appear on the drawings or in the specifications, or in the work done by others affecting this work, the Contractor shall notify the Owner at once and proceed according to the Owner's instructions. If the Contractor proceeds with work affected without, or contrary to, the Owner's instructions, he shall (at the Owner's discretion) repair, replace, or make adequate restitution for any resulting damage or defects. This includes typographical errors in the specifications, and notational errors on the drawings where doubtful of interpretation.

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

May 23, 2022

COLORADO COUNTY BID 22-001

1

D. USE OF PREMISES:

1. The Contractor shall confine his apparatus, storage of materials and construction operations to the limits of the right of way. Any other construction easement or storage easement must be obtained by Contractor.
2. The Contractor shall not load or permit any part of the structure to be loaded to such an extent as to endanger its safety.
3. The Contractor shall enforce any instructions of the Owner regarding signs, advertising, fires, danger signals, and barricades.

II. LAYOUT

The owner shall employ competent personnel to lay out all center lines and to set whatever stakes, batter boards and bench marks which in the opinion of the Judge are necessary. The Commissioner may require the Contractor to check all measurements and levels as often as he deems advisable. Before starting the work, the Owner shall verify all lines and levels given on the drawings, and if any discrepancies appear they shall be reported to the Owner at once. The Contractor shall be held responsible for the maintenance of all levels, lines and grades involved in his work.

III. DESIGN AND LOADING CONSIDERATIONS

A. DIMENSIONS:

1. The bridge deck shall be 40 feet long.
2. The bridge shall have two lane and 28 feet of clearance between rails.

B. LOADING:

1. Design load bearing capacity of soil under footings is taken from information shown on the soil test reports furnished by Owner to the Contractor, or by field tests made on foundation excavation by the Contractor.
2. The load carrying capacity shall include the following:
 - a. Dead load weight of the bridge.
 - b. Forces impose laterally by wind and other natural elements.
 - c. Impact considerations.
 - d. Live load imposed by vehicular traffic (to match HS20 Highway loading).
 - e. Provisions to suit temperature changes.

IV. MISCELLANEOUS

A. SANDBLASTING- Where existing steel shapes are used, sandblast metal to SSPC-SP 10, near white metal, using #4 sand. Remove all visible oil, grease, dirt, dust, milscale, rust, paint, oxides, corrosion products, and other foreign matter. Primer coat shall be applied the same day the sandblasting is done.

B. PAINTING- Exposed metal surfaces shall be painted with Inorganic Zinc Primer, Sherwin Williams Zinc Clad I (or equal) in accordance with directions and supervision of the Commissioner.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

- C. **EXISTING BRIDGE-** Contractor shall dismantle existing bridge and stack old bridge materials on side of bridge approach. County shall be responsible for disposal of old bridge materials.
- D. **EXCAVATION-** Contractor to provide all excavation necessary to install new bridge. Excavated material not used for backfill shall be removed from site by county.
- E. **BACKFILL-** If extra backfill is necessary, county shall provide suitable backfill material.
- F. **CREEK CHANNEL-** Contractor will excavate channel of creek at bridge area only. If rip rap is necessary in channel, county shall provide and install rip rap.

END OF SECTION

SECTION 01005- SUMMARY OF WORK

Descriptive Summary of the Work: Removal of existing bridge and construction of new bridge.

Identification: BRIDGE ON CR 103 @ SKULL CREEK TRIBUTARY BRIDGE

Contract Documents: Requirements of the work are contained in the contract documents, and include cross-references herein to published information, which is not necessarily bound therewith.

Listing, Acceptance, Requirements: Refer to the individual work sections of specifications and other contract documents for requirements of work to be performed as "Alternates". Refer to Contract for indication of which Alternates (as listed in Instructions to Bidders) have been accepted or will be considered for acceptance during construction. Accepted Alternates are in full force and effect, as though included originally in base bid. Each must be completely integrated and coordinated with surrounding work.

Cutting and Patching:

Structural Work: Do not cut-and-patch structural work in a manner resulting in a reduction of load-carrying capacity or load/deflection ratio. Submit proposal and request and obtain Owner's approval before proceeding with cut-and-patch of structural work.

Operational/Safety Limitations: Do not cut-and-patch operational elements and safety components in a manner resulting in decreased performance, shortened useful life, or increased maintenance. Submit proposals and requests and obtain Owner's approvals before proceeding with cut-and-patch of structural work.

Visual/Quality Limitations: Do not cut-and-patch work exposed to view (exterior and interior) in a manner resulting in noticeable reduction of visual qualities and similar qualities, as judged by Owner.

Limitation of Approvals: Owner's approval to proceed with cutting and patching does not waive right to later require removal/replacement of work found to be cut-and-patched in an unsatisfactory manner, as judged by Owner.

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

May 23, 2022

COLORADO COUNTY BID 22-001

1

END OF SECTION

SECTION 01205- PROCEDURES AND CONTROLS

Administration and supervision:

Coordination: Coordinate various elements of the work and entities engaged to perform work; and coordinate the work with existing facilities/conditions, and with work by separate contractors (if any) and by Owner.

Surveying/Recording:

General: Working from established lines and levels at or near project site, establish and maintain dependable markers for lines and levels of the work, including markers for each story of construction. Calculate dimensions and measure for layout of work; do not scale the drawings. Maintain surveyor's log of layout work. Record deviations (if any) from drawing information on existing conditions, and review with owner at time of discovery.

Inspections and Testing:

General: Provide required inspection and testing services specified to be by independent agencies, where not indicated specifically as Owner's responsibility (this provision supplements General Conditions). Neither inspection-and-test results nor failure thereof to disclose deficiencies relieves Contractor of responsibility to comply with requirements of contract documents. Provide services to inspection and testing agencies (Owner's and Contractor's), including taking and delivery of samples, patching work and similar assistance. Require engaged agencies to perform indicated testing and submit reports promptly; and to report significant observations having an important bearing on the work, to the Owner by the most expeditious means possible.

Preparation for Installation:

Pre-Installation Conference: Prior to starting installation of each major component of the work, hold a pre-installation conference, attended by each entity involved or affected by planned installation.

Review significant aspects of requirements for the work. Record discussion and distribute as plan of action. Pre-installation conferences are specifically required for (but not limited to) the following installations:

Foundation work in completed excavations.

Anchor work securely in place, properly located by measured line and level, organized for best possible uniformity, visual effect, operational efficiency, durability, and similar benefit to Owner's use. Isolate non-compatible materials from contact, sufficiently to prevent deterioration.

Cleaning and Protection:

General: Clean each element of work at time of installation. Provide sufficient maintenance and protection during construction to ensure freedom from damage and deterioration at time of substantial completion.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

END OF SECTION

SECTION 01505- TEMPORARY FACILITIES

General Definitions:

Refer to General Conditions for basic commitments to provide temporary facilities. This section specifies certain minimum temporary facilities to be provided, regardless of methods and means selected for performance of the work, but not by the way of limitation and not assured for compliance with governing regulations. Use of alternate temporary facilities is Contractor's option, subject to Owner's acceptance. Temporary facilities are defined to exclude tools and construction machines, testing, demolition, alterations, soil borings, mock-ups and similar items.

Costs: Except as otherwise indicated, costs associated with temporary facilities are Contractor's (in Contract Sum), including power/fuel/water usage until time of substantial completion for each major area of project. Temporary facilities remain property of Contractor.

Temporary Support Facilities:

General: Provide facilities and services as may be needed to properly support primary construction process and meet governing regulations. Do not use permanent facilities except as otherwise indicated, and except after time of substantial completion.

Toilets: Where permitted by governing regulations, provide single-occupant, self-contained units; glass fiber reinforced polyester enclosure; equipped with both urinal and stool fixtures. Supply units with tissue and, where not located near separate wash facilities, supply with wet-type hand towels and wash containers. Locate units so that personnel with travel no more than 300'.

Security and Protection:

General: Provide facilities and services as necessary to effectively protect from losses and persons from injury during the course of construction.

Barricades: County will provide and maintain barricades at hazardous locations; complete with signs, general lighting, warning lights and similar devices where appropriate or required by regulations.

Environmental Protection: Review exposure to possible environmental problems, with Owner. Establish procedures and discipline among tradesmen and provide needed facilities which will protect against environmental problems (pollution of air, water and soil, excessive noise, and similar problems).

END OF SECTION

SECTION 01705- PROJECT CLOSEOUT

General Definitions:

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

The provisions of this section apply primarily to closeout of actual physical work, not to administrative matters such as final payment and changeover of insurances. Closeout requirements relate to both final completion and substantial completion of work, and apply to individual portions of completed work as well as the total work. Specific requirements in other sections have precedence over general requirements of this section.

Procedures at Substantial Completion:

Prerequisites: Comply with General Conditions and complete the following before requesting Owner's inspection of the work, or designated portion thereof, for substantial completion:

Complete final cleaning, and remove temporary facilities and tools.

Inspection Procedures: Upon receipt of Contractor's request, Owner will either proceed with inspection or advise Contractor of prerequisites not fulfilled. Following initial inspection, Owner will either prepare certificate of substantial completion or advise Contractor of work which must be performed prior to issuance of certificate; and repeat inspection when requested and assured that work has been substantially completed. Results of completed inspection will form initial "punch-list" for final acceptance.

Procedures at Final Acceptance:

Re-inspection Procedure: Upon receipt of Contractor's notice that work has been completed, including punch-list items resulting from earlier inspections and accepting incomplete items delayed because of acceptable circumstances. Owner will re-inspect work. Upon completion of re-inspection, Owner will either recommend final acceptance and final payment, or advise Contractor of work not completed or obligations not fulfilled as required for final acceptance. If necessary, procedure will be repeated.

Record Documentation:

Record Drawings: Maintain a complete set of blue/black-line prints of contract drawings and shop drawings for record mark-up purposes throughout the Contract Time. Mark-up drawings during course of the work to show changes and actual installation conditions, sufficient to form a complete record for Owner's purposes. Give particular attention to work, which may require servicing or replacement during life of project. Require entities marking prints to sign and date each mark-up. Bind prints into manageable sets, with durable paper covers, appropriately labeled.

Final Cleaning: At closeout time, clean or re-clean entire work to normal level for "first class" maintenance/cleaning of building projects of a similar nature. Remove non-permanent protection and labels, touch-up minor finish damage, remove debris and broom-clean non-occupied spaces, sweep and wash paved areas, police yards and grounds, and perform similar cleanup operations needed to produce a "clean" condition as judged by Owner.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

END OF SECTION

SECTION 022110- SITE CLEARING

Protections: Provide temporary fences, barricades, coverings, or other protections to preserve existing items indicated to remain and to prevent injury or damage to persons or property. Apply protections to adjacent properties as required.

Restore damage work to condition existing prior to start of work, unless otherwise directed.

Do not interfere with normal traffic on roads, streets, walks, and other adjacent occupied or used facilities. Provide alternate routes around closed or obstructed traffic ways as required by governing regulations.

Demolition: Includes complete wrecking of structures and removal and disposal of demolished materials from site. Comply with applicable codes and ordinances of authorities having jurisdiction concerning demolition operations.

Salvable items may be removed after demolition work starts; storage or sale on site of removed items will not be permitted.

Control air pollution caused by dust and dirt; comply with governing regulations.

Fill below-grade areas and void resulting from demolition operations. Use satisfactory soil materials, placed in 6" deep horizontal layers with each layer thoroughly compacted.

Grade ground surface to conform to required contours and to provide surface drainage.

Dispose of removed and demolished items, including trash and debris, off Owner's property.

Burning of waste materials on site is not permitted.

END OF SECTION

SECTION 02151- SHORING AND BRACING

Extent of shoring and bracing work is the responsibility of the General Contractor and shall comply with OSHA.

Supervision: Assign supervision of shoring and bracing work to a qualified foundation consultant.

Regulations: Comply with local codes and ordinances of governing authorities having jurisdiction.

Job Conditions: Before starting work, check and verify governing dimensions and elevations. Survey conditions of adjoining properties; take photographs, record existing settlement or cracking of structures, pavements, and other improvements. Prepare list of such damages, verified by dated photographs, and signed by Contractor and others conducting investigation.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

Survey adjacent structures and improvements; establishing exact elevations at fixed points to act as benchmarks. Clearly identify benchmarks and record existing elevations. Locate datum level used to establish benchmark elevations sufficiently distant so as not to be affected by movement resulting from excavation operations.

During excavation; re-survey benchmarks weekly. Maintain accurate log of surveyed elevations for comparison with original elevations. Promptly notify Owner if changes in elevations for comparison with original elevations sufficiently distant so as not to be affected by movement resulting from excavation operations.

Materials: Provide suitable shoring and bracing materials, which will support loads imposed. Materials need not be new, but should be in serviceable condition.

Shoring: Protect site from caving and unacceptable soil movement. Where shoring is required, locate system to clear permanent construction and to permit forming and finishing of concrete surfaces. Provide shoring system adequately anchored and braced to resist earth and hydrostatic pressures.

Shoring systems retaining earth on which support of stability of existing structures is dependent must be left in place at completion of work. If wood is part of shoring system near existing structures, use pressure preserved treated material or remove before placement of backfill.

Bracing: Locate bracing to clear columns, floor framing construction, and other permanent work. If necessary to move a brace, install new bracing prior to removal of original brace. Do not place bracing where it will be cast into or included in permanent concrete work, except as otherwise acceptable to Owner. Install internal bracing, if required, to prevent spreading or distortion to braced frames. Maintain bracing until structural elements are replaced by other bracing or until permanent floor construction is able to withstand lateral earth and hydrostatic pressures. Remove sheeting, shoring and bracing in stages to avoid disturbance to underlying soils and damage to structures, pavements, facilities, and utilities.

END OF SECTION

SECTION 02200- EARTHWORK

Existing Utilities: Locate by hand excavation and provide protection from drainage. Cooperate with Owner and utility companies for maintaining services. Do not break utility connections without providing temporary services.

Repair damages to existing utilities as directed by utility company.

Protections: Protect structures, utilities, sidewalks, pavements, and other facilities in area of work. Barricade open excavations and provide warning lights. Comply with regulations of authorities having jurisdiction.

Provide bracing and shoring as required in excavations, to maintain sides and to protect adjacent structures from settlement, complying with local codes and regulations. Maintain until excavations are back-filled.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

Sub-base Fill Material: Naturally or artificially graded mixture of natural or crushed gravel, crushed stone, or crushed slag free of vegetation, debris, or other objectionable materials.

Excavation: Remove and dispose of material encountered to obtain required sub-grade elevations, including pavement, obstructions visible on ground surface, underground structures and utilities indicated to be removed.

Rock excavation (boulders over ½ cu. Yd., solid rock in ledges, and rock-hard cementitious aggregate deposits), if encountered, will be paid for in accordance with contract conditions relative to changes in work.

Unauthorized excavation (removal of materials beyond indicated sub-grade elevations) may be filled with lean concrete, or corrected by extending indicated bottom elevation of footing to lower elevation, as acceptable to Owner.

Stockpile excavated materials where directed, until required for backfill and fill.

Excavate for structure to elevations and dimensions shown, extending excavation a sufficient distance to permit placing and removal of other work and for inspection. Trim bottom to required lines and grades to provide solid base to receive concrete.

If unsatisfactory soil materials are encountered at design elevations, continue excavation as directed by Owner. If conditions are not a result of Contractor's negligence, additional excavation will be measured as directed by Owner and paid for in accordance with contract conditions relative to changes in work.

Backfill and Fill: Place and compact acceptable soil material in layers to required elevations. Use soil material free of clay, rock or gravel larger than 2" in any dimension, debris, vegetable matter, waste, and frozen materials.

Backfill excavations: As promptly as work permits.

Prepare ground surface to receive fill by removing vegetation, debris, unsatisfactory soil materials and obstructions. Scarify as required so that fill material will bond with existing surface.

Place backfill and fill materials in layers not more than 8" in loose depth; compacting each layer to the required maximum density. Do not place materials on surfaces that are muddy, frozen, or contain ice or frost.

Compaction: Compact each layer or backfill and fill soil materials and the top 12" of sub-grade for structures, slabs, and pavements to 90% maximum density of cohesive soils and 95% for cohesionless soils. At lawns or unpaved areas: 85% maximum density for cohesive soils and 90% for cohesion less soils.

Pavement Sub-base Course: Place sub-base material in layers of indicated thickness, over sub-grade surface to support walks and pavement. Place single layer for course 6" thick or less and equal layers for courses more than 6" thick. Compact each lift.

Grading: Grade areas indicated, including adjacent transition areas, with uniform levels or slopes between

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

finish elevations. Shape surface of areas to within 0.10' above or below required sub-grade elevation, compacted as required.

Maintenance: Repair and re-establish grades in settled, eroded, rutted, or otherwise damaged areas. In damaged compacted areas, scarify surface, re-shape, and compact to required density prior to further construction.

Disposal: Transport acceptable excess excavated material to designated soil storage areas on site, stockpile or spread as directed. Remove and dispose of unacceptable excavated material, trash, and debris from site.

Disposal: Remove excess excavated material, trash, debris, and waste material from site.

END OF SECTION

SECTION 022360- DRIVEN PILES

Welder Qualifications: Qualify welders, welding processes and procedures in accordance with AWS "Structural Welding Code".

Driving Records: Submit copies of driving record of each pile not later than 2 days after driving. Include project name and number, name of Contractor, pile location and number, computed pile capacity, type and size of hammer used, type of pile driving cap used, rate of operation of pile driving equipment, pile dimensions, elevation of point, elevation of butt before and after cut-off, ground elevation, continuous record of number of blows for each foot of penetration, pile deviation, pile uplift and reaction, and any unusual occurrences during pile driving.

Protection: Protect structures, underground utilities and other construction from damage caused by pile driving operations. Pre-excavate for piles if required.

Steel H-Section Piles:

Steel: Hot-rolled carbon steel structural shapes and plates, complying with ASTM A 36.

Provide pile point reinforcement of same basic steel as pile sections. Weld web reinforcement plates with a continuous fillet weld on top and bottom edge only; weld flange reinforcement plates, angles or shapes with a continuous fillet weld on edges; unless otherwise indicated.

Driving Piles:

General: Continuously drive piles at locations indicated, to require point elevation and driving resistance established by driving and loading of test piles.

Carefully maintain center of gravity for each group or cluster of piles to conform to locations shown on drawings.

Carefully plumb leads and pile before driving. Take care during driving to prevent and to correct any

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

tendency of piles to twist or rotate.

Driving Tolerances: Drive piles within following maximum tolerances:

Location: 6" from location indicated for center of gravity of each single pile or pile groups; 1" for piles under walls.

Plumbness: Maintain 1" in 10'-0" from vertical, or a maximum of 4", measured when the pile is above ground, in leads.

Batter Angle: Maximum 1" in 10'-0" from required angle; measured when pile is above ground, in leads.

Damaged or Misdriven Piles: Damaged piles and piles driven outside required driving tolerances will not be accepted. Withdraw piles rejected after driving, and replace with new piles. Piles rejected after driving may be abandoned and cut-off, and additional piles driven to replace rejected units at designated locations.

Cutting-off: Cut-off tops of driven piles, square with pile axis and at elevations indicated. Dispose of excess materials off site. Re-coat cut-off tops of piles which have a protective coating. Use materials and methods to conform with existing coating.

Hammer shall weigh between 2000 and 5000 pounds. The minimum hammer energy, in foot-pounds, shall be 250 times the design load in tons. The drop shall be regulated to avoid injury to the piling, but in no case, shall the drop be greater than 10 feet. Ten ton loading minimum required.

Bearing Evaluation: Unless otherwise shown on the plans, the dynamic bearing resistance of piling shall be determined by the following formula:

Gravity Hammers

1.
$$P = \frac{2WH}{S+1.0}$$
2. When energy delivered (@ X H) by gravity hammer is 24,000 foot-pounds or greater, and the penetration does not exceed ½ inch per blow for the last 40 blows delivered (without increasing), determine bearing resistance by:
$$P = \frac{2WH}{3S}$$

Where,

P=Dynamic resistance in pounds,
S=Average penetration in inches, per blow, for the last 20 blows,
W=Weight of ream, in pounds
H=Height of fall of ram, in feet.

Measurement and Payment:

Test piles that become part of completed foundation system will be considered as an integral part of work. No payment will be made for rejected piles, including piles driven out of place, imperfect piles, or piles damaged in driving or handling.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

END OF SECTION

SECTION 03010- CONCRETE

Codes and Standards: ACI 301 "Specifications for Structural Concrete Buildings"; ACI 318, "Building Code Requirements for Reinforced Concrete", comply with applicable provisions except as otherwise indicated.

Concrete Testing Service: Employ acceptable testing laboratory to perform materials evaluation, testing and design of concrete mixes.

Owner will employ separate testing laboratory to evaluate concrete delivered to and placed at site.

Quality Control: Owner's testing laboratory will perform sampling and testing during concrete placement, which may include the following, as directed by Owner. This testing does not relieve Contractor of responsibility of providing concrete in compliance with specifications. Contractor may perform additional testing as necessary, at no expense to Owner, to ensure quality of concrete.

Sampling: ASTM C 172

Slump: ASTM C 143, one test for each load at point of discharge. (Max. 5")

Air Content: ASTM C 173, one for each set of compressive strength specimens.

Compressive Strength: ASTM C 39, one set for each truck for deck concrete and one set each 20 cu. Yds. or fraction thereof of each class of concrete; 2 specimens tested at 7 days, 3 specimens tested at 28 days, and one retained for later testing if required.

Test results will be reported in writing to Owner, Contractor and concrete producer on same day tests are made.

Manufacturer's Data: Submit manufacturer's product data with installation instructions for proprietary materials including reinforcement and forming accessories, admixtures, joint materials, hardeners, curing materials and others as requested by Owner.

Laboratory Reports: Submit 2 copies of laboratory test or evaluation reports for concrete materials and mix designs.

Mix Proportions and Design: Proportion mixes by either laboratory trial batch or field experience method complying with ACI 301.

Submit written report to Owner for each proposed concrete mix at least 15 days prior to start of work. Do not begin concrete production until mixes have been reviewed and are acceptable to Owner.

Mix designs may be adjusted when material characteristics, job conditions, weather, test result or other circumstances warrant. Do not use revised concrete mixes until submitted to and accepted by Owner.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

Use air-entering admixture in all concrete, providing not less than 4% or more than 8% entrained air for concrete exposed to freezing and thawing, and from 2% to 4% for other concrete.

Concrete Materials:

Portland Cement: ASTM C 150, type as required.

Aggregates: ASTM C 33, except local aggregates of proven durability may be used when acceptable to Judge.

Water: Clean drinkable.

Air Entraining Admixture: ASTM C 260.

Water-Reducing Admixture: ASTM C 494. Only use admixtures which have been tested and accepted in mix designs, unless otherwise acceptable.

Form Materials:

Provide form materials with sufficient stability to withstand pressure of placed concrete without bow or deflection.

Exposed Concrete Surfaces: Suitable material to suit project conditions.

Reinforcing Materials:

Deformed Reinforcing Bars: ASTM A 615, Grade 60 unless otherwise indicated.

Welded Wire Fabric: ASTM A 185.

Forming and Placing Concrete:

Ready-Mix Concrete: ASTM C 94.

Form work: construct so that concrete members and structures are of correct size, shape, alignment, elevation and position.

Provide openings in formwork to accommodate work of other trades. Accurately place and securely support items built into forms.

Clean and adjust forms prior to concrete placement. Apply form release agents of wet forms, as required. Retighten forms during concrete placement if required to eliminate mortar leaks.

Reinforcement: Position, support and secure reinforcement against displacement. Locate and support with metal chairs, runners, bolsters, spacers, and hangers, as required. Set wire ties so ends are directed into

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

concrete, not toward exposed concrete surfaces.

Install welded wire fabric in as long lengths as practicable, lapping at least one mesh.

Joints: Provide construction, isolation, and control joints as indicated or required. Locate construction joints so as to not impair strength and appearance of structure. Place isolation and control joints in slabs-on-ground to stabilize differential settlement and random cracking.

Installation of Embedded Items: Set and build into work anchorage devices and other embedded items required for other work that is attached to, or supported by cast-in-place concrete. Use setting diagrams, templates and instructions provided by others for locating and setting.

Concrete Placement: Comply with ACI, placing concrete in a continuous operation within planned joints or sections. Do not begin placement until work of other trades affecting concrete is completed.

Consolidate placed concrete using mechanical vibrating equipment with hand rodding and tamping, so that concrete is worked around reinforcement and other embedded items and into forms.

Protect concrete from physical damage or reduced strength due to weather extremes during mixing, placement and curing.

In hot weather comply with ACI 318.

Concrete Finishes:

Exposed-to-view-Surfaces: Provide a smooth finish for exposed concrete surfaces and surfaces that are to be covered with a coating or covering or covering material applied directly to concrete. Remove fins and projections, patch defective areas with cement grout, and rub smooth.

Curing: Begin initial curing as soon as free water has disappeared from exposed surfaces. Where possible, keep continuously moist for not less than 72 hours. Continue curing by use of moisture-retaining cover or membrane-forming curing compound. Cure formed surfaces by moist curing until forms are removed. Provide protections as required to prevent damage to exposed concrete surfaces.

Concrete shall be free to cure under exposure to normal atmospheric conditions existing at job site unless specified otherwise. During hot weather curing, apply 1100-CLEAR all-resin, water emulsion concrete curing compound.

END OF SECTION

SECTION 005120- STRUCTURAL STEEL

Codes and Standards: AISC "Code of Standard Practice for Steel Buildings and Bridges"; AISC "Specifications for the Design, Fabrication, and Erection of Structural Steel for Buildings: including "Commentary", AWS "Structural Welding Code"; comply with applicable provisions except as otherwise indicated.

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

May 23, 2022

COLORADO COUNTY BID 22-001

1

Shop Drawings: Show complete details and schedules (if required) for fabrication, assembly and erection. Furnish anchor bolts required for installation in other work; furnish templates for bolt installation.

Steel Pipe: ASTM A 53, Type E or S, Grade B.

Fasteners: High-strength bolts and nuts, ASTM A 325 or A 490; unfinished bolts and nuts, ASTM A 307, Grade A.

Shop Paint: FS TT-P_86, Type II; or, SSPC-Paint 14.

Fabrication: Comply with AISC "Specifications" and final shop drawings. Mark and match- mark units for field assembly.

Connections: As shown on drawings. Use high-strength bolts for field connections, except as otherwise indicated.

Comply with AWS Code for procedures, appearance, and quality of welds.

Provisions for Other Work: Fabricate structural steel members or portions of members embedded in concrete or mortar, and contact areas to be welded or riveted. Clean steel free of loose mill scale, rust, oil and grease. Apply prime paint to provide a minimum dry film thickness of 2.0 mils.

Erection: comply with AISC Code and Specifications, and maintain work in safe and stable condition during erection. Provide temporary bracing and shoring as required; remove when final connections are placed.

END OF SECTION

SECTION 05500- METAL FABRICATION

Codes and Standards: AISC "Specifications for the Design, Fabrication and Erection of Structural Steel for Buildings", AWS "Structural Welding Code"; Comply with applicable provisions unless otherwise indicated.

Inserts and Anchorage's: Furnish inserts and anchoring devices to be built into other work for installation of miscellaneous metal items; coordinate delivery to job site to avoid delay.

Steel Plates, Shapes, Bars: ASTM A 26.

Cold-formed Steel Tubing: ASTM A 500, Grade B.

Steel Pipe: ASTM A 53, Type E or S, Grade B.

Structural Cold-Rolled Steel Sheets: ASTM A 570.

Galvanized Structural Steel Sheets: ASTM A 466, Coating Designation G 90.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

COLORADO COUNTY BID 22-001

1

Concrete Inserts: Malleable iron (ASTM A 47) or cast steel (ASTM A 27) inserts, with steel bolts, washer and shims; hot dip galvanized.

Shop Paint: FS TT-P-86, Type II, or SSPC- Paint 14. Apply to clean and degreased steel surfaces at rate to provide a 2.0-mil dry film thickness.

Galvanizing: ASTM A 386 for assembled products; A 153 for iron and steel hardware.

Fabrication, General: Use materials of size and thickness shown or, if not shown, of required size, grade and thickness to produce strength and durability in finished product. Shop-paint all items not specified to be galvanized after fabrication. Weld corners and seams continuously, grind exposed welds smooth and flush. Form exposed connections with hairline, flush joints; use concealed fasteners where possible.

END OF SECTION

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

May 23, 2022

- _12. Discuss and consider Resolution authorizing the submission of application for FEMA Mitigation Funds for DR-4485 through the Texas Division of Emergency Management; appointing an authorized official; and committing matching funds. (Rogers)

Office of Emergency Management director Chuck Rogers was present to discuss the submission of an application for FEMA Mitigation Funds for DR-4485 through the Texas Division of Emergency Management; appointing an authorized official; and committing matching funds.

Motion by Judge Prause to approve the resolution authorizing the submission of application for FEMA Mitigation Funds for DR-4485 through the Texas Division of Emergency Management; appointing an authorized official; and committing matching funds; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

RESOLUTION

A RESOLUTION OF THE COMMISSIONERS COURT OF THE COUNTY OF COLORADO, TEXAS, APPOINTING THE COUNTY JUDGE AS THE CHIEF EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE TO ACT IN ALL MATTERS IN CONNECTION WITH THE FEMA HAZARD MITIGATION GRANT (HMGP) PROJECT AND COMMITTING THE COUNTY TO PROVIDE MATCHING FUNDS TO SECURE AND COMPLETE THE FEMA HAZARD MITIGATION GRANT.

WHEREAS, the County of Colorado, Texas is developing applications for FEMA Mitigation funds for DR-4485 (Texas COVID-19 Pandemic) to protect public and or private property within the County to prevent or reduce future loss of lives or property;

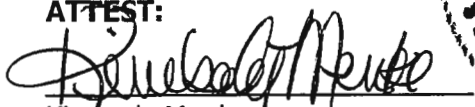
WHEREAS, FEMA Mitigation Fund applicants are required to appoint an official to act as the Authorized Representative in all matters in connection with the Mitigation Grant;

WHEREAS, FEMA Mitigation Fund applicants are required to commit 10% or more matching funds to secure and complete the FEMA Mitigation Grant.


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

- Section 1. That the County of Colorado, Texas is authorized to submit an application for FEMA Mitigation Funds for DR-4485 (Texas COVID-19 Pandemic).
- Section 2. That the County Judge be appointed the Chief Executive Officer and Authorized Representative to act on behalf of the County in all matters in connection with the FEMA Mitigation Project.
- Section 3. That the County is committing to provide 10% or more matching funds in contribution to the FEMA Mitigation Project.

PASSED AND APPROVED this 23rd day of May, 2022

ATTEST:

Kimberly Menke
County Clerk, Colorado County




Ty Prause
Judge, Colorado County

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

May 23, 2022

- _13. Authorize County Judge to apply to Texas Comptroller of Public Accounts for Unclaimed Property Capital Credits. (Kana)

Motion by Commissioner Wessels to authorize County Judge to apply to Texas

Comptroller of Public Accounts for Unclaimed Property Capital Credits;

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 23, 2022

APRIL 2022



Glenn Hegar

Texas Comptroller of
Public Accounts

Unclaimed Property Capital Credits for Counties

In conjunction with Local Government Code, Section 381.004, Texas Property Code, Section 74.602 authorizes the Texas Comptroller of Public Accounts (Comptroller's office) to allocate a portion of the unclaimed capital credits received from electric cooperatives back to the counties in the cooperatives' service area.

What are unclaimed capital credits?

Electric cooperatives that have lost contact with a previous customer sometimes report capital credits to the Comptroller's office as unclaimed property. Texas law allows counties to claim a portion of unclaimed capital credits originating from their county and use them for specific programs.

How are funds divided among counties?

- Electric cooperatives report unclaimed capital credits and the county of service from which they originated.
- Electric Cooperatives must use the numeric Federal Information Processing Standard (FIPS) county code of the service address. This code must be entered in the country code field of the remittance report.
- A county may or may not receive funds in a given year.

Who qualifies?

- Any county can request a portion of these funds.
- The county must follow instructions in Local Government Code, Section 381.004 to request funds.
- The commissioners court is the primary governing body and ultimate decision-making authority on the legitimacy of fund requests.

General uses of capital credits

The county commissioners court may use capital credits to develop and administer a program:*

- for state or local economic development
- for small or disadvantaged business development
- to stimulate, encourage and develop business location and commercial activity in the county
- to promote or advertise the county and its vicinity or conduct a solicitation program to attract conventions, visitors and businesses
- to improve the extent to which women and minority businesses are awarded county contracts
- to support comprehensive literacy programs that benefit county residents
- for the encouragement, promotion, improvement and application of the arts
- to support a children's advocacy center

*Review Local Government Code, Section 381.004 before starting a program.

How to request capital credits

The county judge and/or commissioners court must complete and submit the form on the back of this notice.

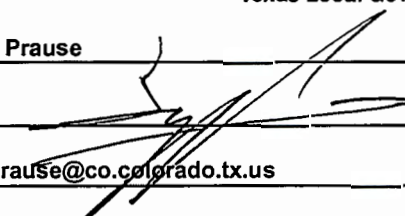
- The form must be signed by a representative of the commissioners court or the county judge.
- The form must include the complete name, address and federal tax identification number of the commissioners court. Funds will be paid directly to the court.

For more information,
visit our website at
ClaimItTexas.org.

For questions on
Capital Credits, contact
our Holder Education and
Reporting section at
800-321-2274, option 2 or
up.holder@cpa.texas.gov

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

UNCLAIMED PROPERTY CAPITAL CREDITS FOR COUNTIES

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| County Request for Capital Credits | |
| County Name <u>Colorado</u> | County FEIN <u>74-6000544</u> |
| Authorized by <input type="checkbox"/> Judge <input checked="" type="checkbox"/> Commissioners Court | |
| Name of County Judge <u>Ty Prause</u> | Approved Date <u>5/23/2022</u> |
| Send the requested funds to: | |
| Address <u>P.O. Box 236</u> | City <u>Columbus</u> State <u>TX</u> Zip <u>78934</u> |
| I acknowledge that the purpose of the funds complies with provisions of Texas Local Government Code, Section 381.004. | |
| Name (printed) <u>Ty Prause</u> | Title <u>County Judge</u> |
| Signature  | Date <u>5/23/2022</u> |
| Email Address <u>ty.prause@co.colorado.tx.us</u> | Phone <u>(979) 732-2604</u> |
| Submit signed and completed form by either mail, email or fax by July 31, 2022. | |
| Mail Texas Comptroller of Public Accounts Unclaimed Property Division Holder Education and Reporting section P.O. Box 12019 Austin, Texas 78711-2019 | Email <u>up.holder@cpa.texas.gov</u> |
| <hr style="border-top: 1px dashed black;"/> | |
| FOR COMPTROLLER'S USE ONLY: We are authorized to release ____% of the total amount available to your county. We will send a \$_____ payment to the address provided above. By requesting funds, you have certified that they will be used in compliance with the provi- sions of Texas Local Government Code, Section 381.004. | |
| Comptroller's Representative _____ | Date _____ |

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered.
It is not a substitute for legal advice.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling **800-252-1382**,
or by sending a fax to **512-475-0900**.

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

May 23, 2022

_14. Appoint Salary Committee. (Kana)

**Salary Committee members are as follows: County Judge, Ty Prause;
County Attorney, Jay Johannes; Sheriff, R. H. "Curly" Wied; Justice of the
Peace No. 4, Stan Warfield; Commissioner Precinct No. 3, Keith Neuendorff;
County Auditor, Raymie Kana; County Tax Assessor/Collector, Erica Kollaja;
County Treasurer, Joyce Guthmann; County EMS Director, Amanda Daniel
and County Clerk, Kimberly Menke.**

**Motion by Commissioner Wessels to appoint Salary Committee as stated above;
seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was
so ordered.**

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
JUNE 14, 2021**

- _22. Authority to advertise for full-time Floodplain and 911 Rural Addressing Coordinator to serve as permitting officer. (Prause)**

Motion by Judge Prause to approve the authority to advertise for full-time Floodplain and 911 Rural Addressing Coordinator to serve as permitting officer; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was so ordered.

- _23. Authority to sell surplus and/or salvage property on GovDeals.com. (Kana)**

County Auditor Raymie Kana informed that we do this annually. IT Department has a van and Sheriff's Department has some cars.

Motion by Judge Prause to approve the authority to sell surplus and/or salvage property on GovDeals.com; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried, it was so ordered.

- _24. Authorization for IT to certify completion of Cybersecurity Training as mandated by HB 3834. (Schneider)**

Motion by Commissioner Wessels to approve authorization for IT to certify completion of Cybersecurity Training as mandated by HB 3834; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried, it was so ordered.

- _25. Appoint Salary Committee. (Kana)**

Salary Committee member are as follows: County Judge, Ty Prause; County Attorney, Jay Johannes; Sheriff, R. H. "Curly" Wied; Justice of the Peace # 3, Francis Truchard; Commissioner Precinct No. 2, Darrell Kubesch; County Auditor, Raymie Kana; County Tax Assessor/Collector, Erica Kollaja; County Treasurer, Joyce Guthmann; County EMS Director, Amanda Daniel and County Clerk, Kimberly Menke.

Motion by Judge Prause to appoint Salary Committee as stated above; seconded by Commissioner Neuendorff; 5 ayes; 0 nays; motion carried, it was so ordered.

(See Attachment)

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

May 23, 2022

- _15. Discuss and consider extending the current temporary Order Restricting Outdoor Burning pursuant to Texas Local Government Code Section 352.081(c)(1) or (c)(2) for up to 90 days. (Prause)

Motion by Commissioner Wessels to extend the current temporary Order Restricting Outdoor Burning pursuant to Texas Local Government Code Section 352.081(c)(2) for up to 90 days; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

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

May 23, 2022

**ORDER OF COMMISSIONERS COURT
RESTRICTING OUTDOOR BURNING
(Public Safety Hazard)**

FILED FOR RECORD
COLORADO COUNTY, TX

2022 MAY 23 PM 3:32

NIMBERLY NEVINS
COUNTY CLERK

MK

WHEREAS, the Colorado County Commissioners Court finds that circumstances present in all of the unincorporated areas of the county create a public safety hazard that would be exacerbated by outdoor burning:

IT IS HEREBY ORDERED by the Commissioners Court that outdoor burning is restricted in the unincorporated areas of the county for 90 days from the date of this Order, unless the restrictions are terminated earlier based on a determination made by this Court or the County Judge. This Order is adopted pursuant to local Government Code §352.081(c)(2), and other applicable statutes. This Order restricts outdoor burning as follows:

1. **Outdoor burning banned.** Unless an exception appears below, the use of combustible materials in an outdoor environment by any person is prohibited. Combustible materials include, but are not limited to the use of all fireworks, burning of trash, brush and open campfires and materials used outdoors in activities that could result in a fire.
2. **Exceptions.** The following outdoor activities shall be allowed provided they are attended at all times and all following precautionary rules and measures are strictly followed:
 - **Household Trash.** Burning of household trash in a receptacle that is enclosed and covered with a mesh material with no more than ¼ inch openings and supervised in a safe area clear of debris.
 - **Barbecues** using above-ground grills, with enclosed fireboxes, in a safe area clear of debris or other combustible materials and attended at all times.
 - **Controlled burns** necessary for planting and harvesting agricultural crops with a defensible space around the burn area, presence of fire suppression tools, and personal presence during the entire controlled burn.
 - **Authorized by TCEQ.** This order does not prohibit outdoor burning activities related to public health and safety that are authorized by the Texas Commission on Environmental Quality for: (1) firefighting training; (2) public utility, natural gas pipeline or mining operations; (3) planting or harvesting of agriculture crops; or (4) burns that are conducted by a prescribed burn manager certified under Section 153.048, Natural Resource Code, and meet the standards of Section 153.047, Natural Resource Code.
 - **Attwater Prairie Chicken Refuge** maintenance activities.
 - **Non-Profit & Religious Organizations** shall be allowed to prepare barbecue provided they contact their local fire department in advance for a site visit by a member of the department and follow all precautionary measures directed by such department.
 - **Outdoor Welding** shall only be allowed under the following circumstances:
 - (i) welding, cutting and grinding associated with welding activities shall not take place when the wind is over 15 miles per hour;
 - (ii) the welder must notify the Colorado County Sheriff's Department before any welding, cutting or grinding begins;

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

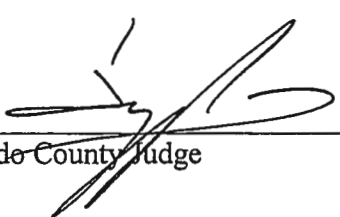
May 23, 2022

- (iii) all grass, leaves, brush and other easily combustible materials must be cleared with a twenty (20) foot radius surrounding the area where activity is to take place before any welding, cutting or grinding begins; and,
- (iv) a spotter with water and a ready pressurized delivery system must be on hand before any welding, cutting or grinding begins and remain on hand until the activity is completed.

In accordance with the Local Government Code §352.081(h), a violation of this order is a Class C Misdemeanor, punishable by a fine of up to \$500.00.

The purpose of this Order is the mitigation of the public safety hazard posed by wildfires due to severe weather conditions by restricting use of combustible materials.

Approved and so ordered by Commissioners Court on this the 23^{rd.} day of May, 2022.



Colorado County Judge

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

May 23, 2022

- _16. Consent Items:
- a. Recognition of completion of cyber security awareness training as per HB 3834.
 - b. Destini Perrino agrees to serve on Grievance Committee.
 - c. Bond Continuation Certificate posted by Jamex, Inc. for Superheavy or Oversize Permit Bond No. B000889 (5/4/2022-5/4/2023).
 - d. Certificate of Liability Insurance posted by:
 1. Hilcorp Energy Company (5/1/2022-5/1/2023).
 2. GrantWorks, Inc. (5/22/2022-5/22/2023).
 3. Kebo Oil & Gas, Inc. (6/12/2021-6/12/2022).

Motion by Commissioner Neuendorff to accept all Consent Items as presented;

seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it

was so ordered.

(See Attachments)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

| First Name | Last Name | Completed | Status |
|------------|-----------|-----------------|--------|
| Benjamin | Melendez | 5/10/2022 3:23 | passed |
| Courtney | Ohnheiser | 5/12/2022 9:04 | passed |
| Jan | Willette | 5/15/2022 17:31 | passed |
| Kathleen | Kloesel | 5/12/2022 9:07 | passed |
| Laura | Maldonado | 5/9/2022 14:43 | passed |
| Racheal | Essary | 5/12/2022 7:03 | passed |
| Rachel | Sanjuan | 5/15/2022 21:13 | passed |
| Ty | Prause | 5/20/2022 11:45 | passed |

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022



MAY 06 2022

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

February 1, 2022

PLEASE RETURN

Ms. Destini Perrino
303 Taylor Street
Alleyton, Texas 78935

Dear Ms. Perrino:

The law requires that the Commissioners Court officially organize a Grievance Committee, whose job it is to consider a grievance of a county elected official with respect to the salary set for that official by the Commissioners Court. The Grievance Committee is composed of the six county-wide elected officials and three persons drawn from the list of Grand Jurors that served in the past. Your name was drawn from that list of Grand Jurors at the Commissioners Court meeting on January 10, 2022.

The only time this committee can be called upon to serve would be immediately following the adoption of the County Budget, which will occur in September. However, I do not expect an elected official to ask for the committee to meet.

Please initial at the bottom of this letter whether you agree to serve or decline to serve, and return this letter in the enclosed envelope.

Very truly yours,

A handwritten signature in black ink, appearing to read "Ty Prause", written over a horizontal line.

Ty Prause
Colorado County Judge

TP:sam
Enclosure

I agree to serve D.P.

I decline to serve _____

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

BOND CONTINUATION CERTIFICATE

Attached to and forming a part of Bond No. B000889, and on behalf of
JAMEX, Inc., as Principal, and U.S. Specialty Insurance Company
as Surety, and in favor of the _____ County of Colorado, Texas _____ as Obligee, and in
the amount of One Hundred Thousand Dollars and No/100 (\$100,000.00).

It is understood and agreed that the

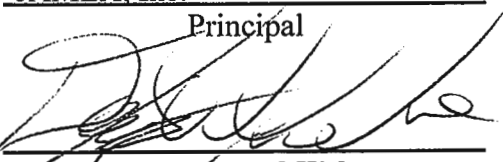
Original Effective Date of the Bond is: May 4, 2004

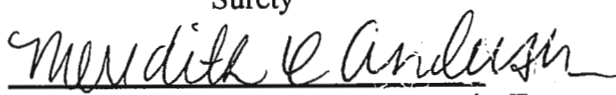
New Effective date of the Bond is: May 4, 2022

Expiration date of the Bond is: May 4, 2023

All other conditions and terms to remain unchanged.

Signed and sealed and dated this 1st day of March 2022.

JAMEX, Inc.
Principal
By: 
Name and Title
Douglas W. Quebe, President

U.S. Specialty Insurance Company
Surety
By: 
Meredith K. Anderson, Attorney-in-Fact

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022



TOKIO MARINE
HCC

POWER OF ATTORNEY
AMERICAN CONTRACTORS INDEMNITY COMPANY TEXAS BONDING COMPANY
UNITED STATES SURETY COMPANY U.S. SPECIALTY INSURANCE COMPANY

KNOW ALL MEN BY THESE PRESENTS: That American Contractors Indemnity Company, a California corporation, Texas Bonding Company, an assumed name of American Contractors Indemnity Company, United States Surety Company, a Maryland corporation and U.S. Specialty Insurance Company, a Texas corporation (collectively, the "Companies"), do by these presents make, constitute and appoint:

Edwin H. Frank, III, Michele K. Tyson, Meredith K. Anderson, Stephen Michael Smith
or Timothy J. Briggs of Houston, Texas

its true and lawful Attorney(s)-in-fact, each in their separate capacity if more than one is named above, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver any and all bonds, recognizances, undertakings or other instruments or contracts of suretyship to include riders, amendments, and consents of surety, providing the bond penalty does not exceed *****Three Million***** Dollars (***3,000,000.00***). This Power of Attorney shall expire without further action on January 31st, 2024. This Power of Attorney is granted under and by authority of the following resolutions adopted by the Boards of Directors of the Companies:

Be it Resolved, that the President, any Vice-President, any Assistant Vice-President, any Secretary or any Assistant Secretary shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

Attorney-in-Fact may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements or indemnity and other conditional or obligatory undertakings, including any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts, and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be binding upon the Company as if signed by the President and sealed and effected by the Corporate Secretary.

Be it Resolved, that the signature of any authorized officer and seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signature or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached.

IN WITNESS WHEREOF, The Companies have caused this instrument to be signed and their corporate seals to be hereto affixed, this 23rd day of September, 2021.

AMERICAN CONTRACTORS INDEMNITY COMPANY TEXAS BONDING COMPANY
UNITED STATES SURETY COMPANY U.S. SPECIALTY INSURANCE COMPANY

State of California
County of Los Angeles



By:
Daniel P. Aguilar, Vice President

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

On this 23rd day of September, 2021, before me, D. Littlefield, a notary public, personally appeared Daniel P. Aguilar, Vice President of American Contractors Indemnity Company, Texas Bonding Company, United States Surety Company and U.S. Specialty Insurance Company who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature (seal)



I, Kio Lo, Assistant Secretary of American Contractors Indemnity Company, Texas Bonding Company, United States Surety Company and U.S. Specialty Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Companies, which is still in full force and effect; furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seals of said Companies at Los Angeles, California this 1st day of March, 2022.

Corporate Seals
Bond No. B000889
Agency No. 8353



Kio Lo, Assistant Secretary

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

May 23, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
05/01/2022

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 Aon Risk Services Southwest, Inc. Houston TX Office 5555 San Felipe Suite 1500 Houston TX 77056 USA | CONTACT NAME: PHONE (A/C. No. Ext): (866) 283-7122 FAX (A/C. No.): 800-363-0105 | |
| | E-MAIL ADDRESS: | |
| INSURED Hilcorp Energy Company 1111 Travis Street Houston TX 77002 USA | INSURER(S) AFFORDING COVERAGE | |
| | INSURER A: ACE American Insurance Company | NAIC # 22667 |
| | INSURER B: ACE Property & Casualty Insurance Co. | NAIC # 20699 |
| | INSURER C: | NAIC # |
| | INSURER D: | NAIC # |
| | INSURER E: INSURER F: | NAIC # |

COVERAGES **CERTIFICATE NUMBER: 570092915703** **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. **Limits shown are as requested**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---------------|-------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> XCU Included GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | | | HDOG7248289A | 05/01/2022 | 05/01/2023 | EACH OCCURRENCE \$5,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$5,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$5,000,000 GENERAL AGGREGATE \$10,000,000 PRODUCTS - COMP/OP AGG \$10,000,000 SIR/Deductible \$5,000,000 |
| A | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | ISA H25558765 | 05/01/2022 | 05/01/2023 | COMBINED SINGLE LIMIT (Ea accident) \$5,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) |
| B | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$5,000,000 | | | G71804124003 | 05/01/2022 | 05/01/2023 | EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 Products/Completed O \$10,000,000 |
| A | <input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N | N/A | WLRC68916525 | 05/01/2022 | 05/01/2023 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 THE WORKERS COMPENSATION INCLUDES A MARITIME EMPLOYERS LIABILITY ENDORSEMENT.

| | |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CERTIFICATE HOLDER Commissioner's Court of Colorado Co., TX c/o County Judge P.O. Box 236 Columbus TX 78934 USA | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Southwest, Inc.</i> |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Holder Identifier :

Certificate No : 570092915703

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

AGENCY CUSTOMER ID: 10529865

LOC #:



ADDITIONAL REMARKS SCHEDULE

Page _ of _

| | | | |
|-------------------------------------------------------|-----------|-----------------------------------------|--|
| AGENCY Aon Risk Services Southwest, Inc. | | NAMED INSURED Hilcorp Energy Company | |
| POLICY NUMBER See Certificate Number: 570092915703 | | EFFECTIVE DATE: | |
| CARRIER See Certificate Number: 570092915703 | NAIC CODE | | |

ADDITIONAL REMARKS

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM, FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance</p> |
| <p style="text-align: center;">Excess Liability Insurer(s)</p> <p>Excess Liability Effective 05-01-2022 to 05-01-2023:</p> <p>Subject to \$25,000 SIR in event of exhaustion of underlying Insurance(s) ***The policies shown are reinsurance of [Excess Liability] policy written/issued by Navitas Insurance Company***</p> <p>Policy No. CSUSA2206063 Carrier(s): Lloyd's Syndicate No. IGO 1301 (Leader- 45% share) Limit \$15,000,000 (\$15M x \$10M x Primary)</p> <p>Policy No. CRH301636B22 Carrier(s): Lloyd's Syndicate No. 1183 validus (30% Share) Limit \$15,000,000 (\$15M x \$10M x Primary)</p> <p>Policy No. L22XS2H14176 Carrier(s): Lloyd's Syndicate No. 1036 QBE (25% share) Limit \$15,000,000 (\$15M x \$10M x Primary)</p> |

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

May 23, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/18/2022

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 Galloway Insurance Agency PO Box 8 1310 S Water Burnet TX 78611 | CONTACT NAME: Barbara Churchwell PHONE (A/C, No, Ext): (512) 756-2988 FAX (A/C, No): (512) 756-7308 E-MAIL ADDRESS: barbara@gallowayinsurance.com <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Sentinel Insurance Company, LTD</td> <td>11000</td> </tr> <tr> <td>INSURER B: Mercury Insurance Company</td> <td>29394</td> </tr> <tr> <td>INSURER C: Commerce & Industry Insurance Company</td> <td></td> </tr> <tr> <td>INSURER D: Hartford Insurance Company</td> <td></td> </tr> <tr> <td>INSURER E: Twin City Fire Insurance Company</td> <td>29459</td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A: Sentinel Insurance Company, LTD | 11000 | INSURER B: Mercury Insurance Company | 29394 | INSURER C: Commerce & Industry Insurance Company | | INSURER D: Hartford Insurance Company | | INSURER E: Twin City Fire Insurance Company | 29459 | INSURER F: | |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------|--------------------------------------------|-------|--------------------------------------|-------|--------------------------------------------------|--|---------------------------------------|--|---------------------------------------------|-------|------------|--|
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | | |
| INSURER A: Sentinel Insurance Company, LTD | 11000 | | | | | | | | | | | | | | |
| INSURER B: Mercury Insurance Company | 29394 | | | | | | | | | | | | | | |
| INSURER C: Commerce & Industry Insurance Company | | | | | | | | | | | | | | | |
| INSURER D: Hartford Insurance Company | | | | | | | | | | | | | | | |
| INSURER E: Twin City Fire Insurance Company | 29459 | | | | | | | | | | | | | | |
| INSURER F: | | | | | | | | | | | | | | | |
| INSURED GrantWorks, Inc. 2201 Northland Drive Austin TX 78756 | | | | | | | | | | | | | | | |

COVERAGES **CERTIFICATE NUMBER:** 22/23 Master **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 INSD | SUBR VVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|----------------|-------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER: | Y | Y | 65SBAZR2028 | 05/22/2022 | 05/22/2023 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OPAGG \$ 2,000,000 OTHER: \$ |
| B | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> OTHER: | Y | Y | BA42000005413 | 05/22/2022 | 05/22/2023 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER: \$ |
| C | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 25,000 | Y | Y | EBU023632193 | 09/15/2021 | 09/15/2022 | EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 OTHER: \$ |
| D | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input checked="" type="checkbox"/> Y N/A | N/A | Y | 65WEAS5FU2 | 05/22/2022 | 05/22/2023 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| E | Directors & Officers / EPLI | | | 65KB0282050-21 | 12/01/2021 | 12/01/2022 | Aggregate Limit \$2,000,000 |

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

CERTIFICATE HOLDER

CANCELLATION

| | |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Colorado County Contract No.: 20-065-079-C231 P. O. Box 236 Colorado TX 78934-0236 | 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 |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

© 1988-2015 ACORD CORPORATION. All rights reserved.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

AGENCY CUSTOMER ID: _____

LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page _____ of _____

| | | | |
|-------------------------------------|-----------|-----------------------------------|--|
| AGENCY Galloway Insurance Agency | | NAMED INSURED GrantWorks, Inc. | |
| POLICY NUMBER | | EFFECTIVE DATE: | |
| CARRIER | NAIC CODE | | |

ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance: Notes**

Waiver of Subrogation, as required by contract, is automatically provided by the Business Liability Coverage Form SS0008.

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

May 23, 2022

ACORDTM CERTIFICATE OF LIABILITY INSURANCE

Client#: 8216

KEBOI

DATE (MM/DD/YYYY)
5/18/2022

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 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 Insurepointe of Texas, Inc. 2909 Hillcroft Ste #200 Houston, TX 77057-5848 713 964-0022 | CONTACT NAME: Carolyn Ruffeno PHONE (A/C, No, Ext): 713 964-0022 FAX (A/C, No): 713 964 0044 E-MAIL ADDRESS: cruffeno@insurepointe.com | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------|----------------------------------------------------|--|--------------------------------------------|-------|-----------------------------------------------------|-------|-------------|--|-------------|--|-------------|--|
| INSURED Kebo Oil & Gas, Inc. 701 Wildcat Drive Portland, TX 78374 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Markel International Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B : Texas Mutual Insurance Company</td> <td style="text-align: center;">22945</td> </tr> <tr> <td>INSURER C : Travelers Property Casualty Co of Amerl</td> <td style="text-align: center;">25674</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A : Markel International Insurance Company | | INSURER B : Texas Mutual Insurance Company | 22945 | INSURER C : Travelers Property Casualty Co of Amerl | 25674 | INSURER D : | | INSURER E : | | INSURER F : | |
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | | |
| INSURER A : Markel International Insurance Company | | | | | | | | | | | | | | | |
| INSURER B : Texas Mutual Insurance Company | 22945 | | | | | | | | | | | | | | |
| INSURER C : Travelers Property Casualty Co of Amerl | 25674 | | | | | | | | | | | | | | |
| INSURER D : | | | | | | | | | | | | | | | |
| INSURER E : | | | | | | | | | | | | | | | |
| INSURER F : | | | | | | | | | | | | | | | |

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE | ADDL SUBR INSR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------|-------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | | JCGL103189 | 06/12/2021 | 06/12/2022 | 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 \$ |
| A | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS | | JCGL103189 | 06/12/2021 | 06/12/2022 | COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| A | UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | JUMB102759 | 06/12/2021 | 06/12/2022 | EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N N N/A | 0001092364 | 06/12/2021 | 06/12/2022 | <input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000 |
| C | Operators Extra Expense | | ZPP81N43020 | 06/12/2021 | 06/12/2022 | **SEE BELOW** |

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

****OPERATORS EXTRA EXPENSE****
 \$2,000,000. Producing Wells <10,000'
 \$4,000,000. Producing Wells >10,000'
 \$3,000,000. Drilling/Workover Wells <10,000'
 \$5,000,000. Drilling/Workover Wells >10,000'
 (See Attached Descriptions)

| | |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CERTIFICATE HOLDER Colorado County, Texas 400 Spring Street, Rm 107 Columbus, TX 78934 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

May 23, 2022

DESCRIPTIONS (Continued from Page 1)

The General Liability policy includes an automatic additional insured endorsement for non-operators of wells operated by the insured.

The General Liability and Automobile 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, Workers Compensation and Automobile 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.

The General Liability policy includes an endorsement that contains primary and non-contributory wording.

The Operators Extra Expense policy includes blanket automatic additional insured wording that provides additional insured status to non-operator co-venturers only when there is a written agreement between the named insured as operator and the non-operator co-venturer that requires such status. The Operators Extra Expense policy includes blanket automatic waiver of subrogation wording that provides this feature only when there is a written agreement between the named insured and the certificate holder that requires it.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

_17. Examine and approve all accounts payable and budget amendments.

Motion by Commissioner Kubesch to approve all accounts payable and budget amendments; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried, it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 2
PREPARER:0004

| DEPARTMENT | NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|------------|-----------------------|------------|---|----------------------------|--------|
| | DAWN MOORE | 232615 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | DRANDA BROWN | 232637 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ELIZABETH GONZALES | 232658 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ERIN HATFIELD | 232665 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | GARRETT CULTON | 232673 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | GENEVA CARTER | 232633 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | GUADALUPE RODRIGUEZ | 232639 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | HUGO MURO | 232625 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JACOB LUEDECKE | 232636 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JAIR MARTINEZ | 232655 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JAMES HENNEKE | 232648 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JAMES KUNZ | 232642 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JAMES MEINKE | 232672 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JANICE BREWER | 232644 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JAY GLUECK | 232647 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JEREMY VERNON | 232675 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JESSIE UPSON, JR. | 232618 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JESUS NAVARRO-SANCHEZ | 232640 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JIMMI KASPER | 232612 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JOHNNY PAYNE, JR. | 232635 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JOSHUA CHRISTEN | 232641 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JULIAN MOORE | 232629 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | JULIE BERGER | 232670 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | KAHMIDA KARIM | 232632 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | KEITH WEBB | 232630 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | KEVIN BAILEY | 232628 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | LARRY GUERRERO | 232662 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | LINDA LOZANO | 232663 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | LYNN BRADEN | 232674 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MARGARET MASCHECK | 232619 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MARY ANN BANKSTON | 232621 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MARYLYN JONES | 232638 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MERCY FLING | 232623 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MICHAEL LAPHAM | 232669 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | MORGAN WESTFALL | 232668 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | OLIVER JOHNSON, JR. | 232620 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ORVIL RUVALCABA | 232624 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | OSCAR CANO | 232631 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | PAUL BARROW, SR. | 232627 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | PERLA AVILA | 232614 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | RACHEL COLDEWEY | 232659 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | RANDICE NELSON | 232680 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | RAUL DAVILA | 232653 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | RICHARD ROBERTS | 232676 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ROBERT FORE | 232649 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ROBERT LLEVERINO | 232654 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | ROCHELLE WILEY | 232678 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | SADIE ELSTNER | 232660 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | SAMUEL SHAVER | 232613 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | SHAELYN SCHENDEL | 232679 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | SHERRY ULBRICH | 232652 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | SONYA POWELL | 232617 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | STEPHEN EVANS | 232645 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | TENA MAUPIN | 232656 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | TERRI PERRY | 232622 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | VALARIE SPALEK | 232634 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |
| | VANCE ELLIOTT | 232671 | R | PETIT JURY DUTY ON 5-16-22 | 12.00 |

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

May 23, 2022

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 4
PREPARER:0004

| DEPARTMENT | NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|-------------------------------|-------------------------------------|------------|---|-------------------------------------|----------|
| | A-LINE AUTO PARTS | 232710 | A | STEEL WEEDEATER HEAD/CUST#46398 | 37.59 |
| | COLUMBUS PLUMBING & SERVICE, INC. | 232610 | A | UNRINAL VALVE/INV#4641 | 40.00 |
| | COLUMBUS PLUMBING & SERVICE, INC. | 232687 | A | SLOAN VACUUM BREAKER/INV#4642 | 8.45 |
| | COLUMBUS PLUMBING & SERVICE, INC. | 232716 | A | SLOAN INSIDE COVER/INV#4647 | 20.00 |
| | CONSTELLATION NEW ENERGY, INC. | 232456 | A | SPRING STREETLIGHT TO 5/5/22 | 16.94 |
| | CONSTELLATION NEW ENERGY, INC. | 232457 | A | TRAVIS STREETLIGHT TO 5/5/22 | 8.46 |
| | CONSTELLATION NEW ENERGY, INC. | 232458 | A | STREETLIGHT TO 4/26/22 | 73.85 |
| | CONSTELLATION NEW ENERGY, INC. | 232461 | A | JP#4 ELECTRICITY TO 4/26 | 296.46 |
| | CONSTELLATION NEW ENERGY, INC. | 232462 | A | AG BLDG ELECTRICITY TO 4/26 | 316.27 |
| | CONSTELLATION NEW ENERGY, INC. | 232463 | A | RMO/MAINT ELECTRICITY TO 4/26 | 109.63 |
| | CONSTELLATION NEW ENERGY, INC. | 232470 | A | ANNEX ELECTRICITY TO 5/5/22 | 1,261.73 |
| | CONSTELLATION NEW ENERGY, INC. | 232545 | A | COURT HOUSE ELECTRICITY TO 5/5/22 | 1,764.26 |
| | CONSTELLATION NEW ENERGY, INC. | 232546 | A | JP#3 ELECTRICITY TO 5/5/22 | 294.31 |
| | CONSTELLATION NEW ENERGY, INC. | 232547 | A | PROBATION ELECTRICITY TO 5/5/22 | 517.56 |
| | GULF COAST PAPER CO., INC. | 232476 | A | 6 COLORSTAR MATS/INV#2230854 | 665.82 |
| | GULF COAST PAPER CO., INC. | 232477 | A | CLEAR LINERS/INV#2230657 | 26.35 |
| | GULF COAST PAPER CO., INC. | 232566 | A | CLEANING SUPPLIES/INV#2234625 | 237.13 |
| | GULF COAST PAPER CO., INC. | 232607 | A | TISSUE & TOWELS/INV#2234625 | 120.87 |
| | PRO PEST PROFESSIONAL EXTERMINATORS | 232602 | A | EMS BED BUD EXTERMINATION/INV#40850 | 300.00 |
| | SYNCB/AMAZON | 232585 | A | PRESSURE WASHER HOSE | 69.00 |
| | DEPARTMENT TOTAL | | | | 6,192.76 |
| 0515-PARKS & RECREATION DEPT | | | | | |
| | CONSTELLATION NEW ENERGY, INC. | 232455 | A | BEASON'S PARK ELECTRICITY TO 5/1/22 | 48.57 |
| | DEPARTMENT TOTAL | | | | 48.57 |
| 0525-SEPTIC SYSTEM/FLOODPLAIN | | | | | |
| | AT&T LONG DISTANCE | 232445 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 8.88 |
| | DEPARTMENT TOTAL | | | | 8.88 |
| 0530-EMERGENCY MANAGEMENT | | | | | |
| | AT&T LONG DISTANCE | 232437 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 5.27 |
| | DEPARTMENT TOTAL | | | | 5.27 |
| 0540-EMS DIRECTOR/AMBULANCE | | | | | |
| | AT&T LONG DISTANCE | 232432 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 2.07 |
| | AT&T LONG DISTANCE | 232438 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 0.15 |
| | BOUND TREE MEDICAL, LLC | 232448 | A | AMBULANCE SUPPLIES/INV#84505199 | 189.94 |
| | BOUND TREE MEDICAL, LLC | 232593 | A | AMBULANCE SUPPLIES/INV#84513286 | 99.68 |
| | CAPITAL ONE | 232594 | A | SUPPLIES/TR#08340 | 69.53 |
| | CAPITAL ONE | 232733 | A | PHONE CASE & SCRN PROTECTR/TR#08960 | 55.85 |
| | CAVENDER AUTO COUNTRY CHEV BUICK GM | 232450 | A | REPAIRS TO 2013 TAHOE/INV#5366 | 71.96 |
| | CAVENDER FORD | 232734 | A | AMBULANCE REPAIRS/INV#158190 | 209.00 |
| | CDW GOVERNMENT | 232452 | A | (4) LED MONITORS/INV#W632018 | 526.92 |
| | COLUMBUS TIRE CENTER | 232453 | A | (4) AMBULANCE TIRES/INV#20349 | 610.64 |
| | COLUMBUS TIRE CENTER | 232595 | A | BRAKES & ROTOR REP/INV#20255 | 1,892.97 |
| | DSS DRIVING SAFETY SERVICES, LLC | 232469 | A | PREEMPLOYMT D&A TEST/INV#22-1483706 | 255.00 |
| | EMS MANAGEMENT & CONSULTANTS, INC. | 232598 | A | DEPOSIT ERROR/INV#046039 | 1,497.96 |
| | FRAZER, LTD | 232599 | A | AMBULANCE REPAIRS/INV#84920 & 84906 | 872.65 |
| | HENRY SCHEIN INC. | 232478 | A | AMBUALNCE SUPPLIES/INV#20025045 | 209.20 |
| | HENRY SCHEIN INC. | 232735 | A | AMBULANCE SUPPLIES/INV#20287886 | 183.82 |
| | HUGHES NETWORK SYSTEMS, LLC | 232479 | R | EMS INTERNET/ACCT#GSC24870 | 205.96 |
| | O'REILLY AUTO PARTS | 232736 | A | OIL CHANGE/CUST#1269382 | 79.44 |
| | O'REILLY AUTO PARTS | 232737 | A | PARTS/CUST#1269382 | 165.43 |
| | QUADMED, INC. | 232492 | A | AMBULANCE SUPPLIES/INV#214688 | 30.75 |
| | QUADMED, INC. | 232493 | A | AMBULANCE SUPPLIES/INV#214399 | 7.08 |
| | QUADMED, INC. | 232494 | A | AMBULANCE SUPPLIES/INV#214554 | 268.11 |

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

May 23, 2022

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 CYCLE: ALL PAGE 5
PREPARER:0004

DEPARTMENT

| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|------------------------------------|------------|---|-------------------------------------|------------|
| RYAN FORD | 232496 | A | AMBULANCE REPAIRS/INV#FOCS126689 | 5,298.53 |
| STERLING McCALL FORD | 232739 | A | 2020 FORD AMB RE-MOUNT/INV#X-1494 | 128,497.00 |
| TIME WARNER CABLE ENTERPRISES LLC | 232603 | R | TRUNKED PHONE LINES FOR COVID | 126.40 |
| TIME WARNER CABLE ENTERPRISES LLC | 232723 | A | FIBER INTERNET @ EMS | 488.09 |
| TIME WARNER CABLE ENTERPRISES LLC | 232726 | A | PHONE SVCS @ EL EMS | 39.99 |
| WICK'S WESTERN AUTO | 232509 | A | SEAFOAM & CARB CLEANER/CUST#5893 | 115.36 |
| WINDSHIELD EXPRESS | 232510 | A | AMBULANCE REPAIR/INV#1008526 | 296.00 |
| DEPARTMENT TOTAL | | | | 142,365.48 |
| 0551-CONSTABLE, PCT #1 | | | | |
| CAVENDER CHRYSLER JEEP DODGE RAM | 232449 | A | PATROL UNIT REPAIR/INV#85550 | 1,997.21 |
| DEPARTMENT TOTAL | | | | 1,997.21 |
| 0555-911 RURAL ADDRESSING | | | | |
| AT&T LONG DISTANCE | 232439 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 0.01 |
| AT&T LONG DISTANCE | 232440 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 4.92 |
| DEPARTMENT TOTAL | | | | 4.93 |
| 0560-COUNTY SHERIFF | | | | |
| AT&T LONG DISTANCE | 232429 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 164.68 |
| AT&T LONG DISTANCE | 232431 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 3.04 |
| CDW GOVERNMENT | 232451 | A | CANON LASER FAX/INV#W365486 | 219.06 |
| COLORADO CO TAX ASSESSOR/COLLECTOR | 232513 | R | VEHICLE REG RENEWAL/LP#1318095 | 7.50 |
| COLORADO CO TAX ASSESSOR/COLLECTOR | 232520 | A | VEHICLE REG RENEWAL/LP#1318097 | 7.50 |
| COLORADO CO TAX ASSESSOR/COLLECTOR | 232521 | A | VEHICLE REG RENEWAL/LP#1400076 | 7.50 |
| COLORADO CO TAX ASSESSOR/COLLECTOR | 232705 | A | VEHICLE REG RENEWAL/LP#1197453 | 7.50 |
| COLUMBUS TIRE CENTER | 232421 | A | BALANCE TIRES/INC#19635 | 100.00 |
| COLUMBUS TIRE CENTER | 232454 | A | TIRE REPAIR/INV#20232 | 50.75 |
| COLUMBUS TIRE CENTER | 232714 | A | STATE INSPECTION/INV#20521 | 7.00 |
| COLUMBUS TIRE CENTER | 232719 | A | OIL CHANGE/INV#20476 | 62.03 |
| D. CRAIG PEIKERT | 232464 | A | APRIL BASE IT LOAD/INV#CC000070 | 1,600.00 |
| D. CRAIG PEIKERT | 232465 | A | APRIL NON BASE IT LOAD/INV#CC000070 | 1,125.00 |
| GT DISTRIBUTORS, INC. | 232475 | A | UNIFORM/INV#0902508 | 126.00 |
| MOTOROLA SOLUTIONS, INC | 232489 | A | BODY CAM ACCESSORIES/INV#8281368906 | 39.50 |
| O'REILLY AUTO PARTS | 232491 | A | WIPER BLADES/CUST#1269383 | 56.66 |
| O'REILLY AUTO PARTS | 232551 | A | WIPER BLADES & CARWASH/CUST#1269383 | 65.79 |
| O'REILLY AUTO PARTS | 232553 | A | WIPER BLADES/CUST#1269383 | 72.18 |
| O'REILLY AUTO PARTS | 232554 | A | (5) BATTERIES/CUST#1269383 | 641.38 |
| O'REILLY AUTO PARTS | 232555 | A | BATTERY/CUST#1269383 | 27.32 |
| O'REILLY AUTO PARTS | 232601 | A | CLEANER/CUST#1269383 | 9.49 |
| O'REILLY AUTO PARTS | 232721 | A | WIPER BLADES/CUST#1269383 | 10.16 |
| PRESTIGE OFFICE PRODUCTS, LLC | 232693 | A | FILE FOLDERS/INV#126479 | 11.99 |
| SCHNEIDER TIRE & LUBE LLC | 232500 | A | OIL CHG & INSPECTION/INV#41546 | 60.98 |
| SCHNEIDER TIRE & LUBE LLC | 232501 | A | OIL CHANGE/INV#41548 | 53.98 |
| SCHNEIDER TIRE & LUBE LLC | 232552 | A | OIL CHANGE/INV#41596 | 53.98 |
| SCHNEIDER TIRE & LUBE LLC | 232567 | A | STATE INSPECTION/INV#41576 | 7.00 |
| SCHNEIDER TIRE & LUBE LLC | 232608 | A | OIL CHANGE/INV#41592 | 53.98 |
| SCHNEIDER TIRE & LUBE LLC | 232609 | A | OIL CHANGE & STATE INPECT/INV#41528 | 60.98 |
| TIME WARNER CABLE ENTERPRISES LLC | 232722 | A | FIBER INTERNET @ SHERIFF DEPT | 1,078.09 |
| TMA LASER GROUP, INC. | 232728 | A | DISPATCH TONER CARTRIDGES/INV#25603 | 995.00 |
| DEPARTMENT TOTAL | | | | 6,786.02 |
| 0565-OPERATION OF JAIL | | | | |
| A L & M BUILDING SUPPLY | 232682 | A | LIGHT BULBS/CUST#5134 | 162.30 |
| ANTHONY MIKESCH | 232707 | A | REIMB FOR FOOD HANDLERS CERTIFICATE | 7.99 |
| BRYAN RADIOLOGY ASSOCIATES | 232514 | A | INMATE LABS/BRA214416/4-27-22 | 8.29 |
| BRYAN RADIOLOGY ASSOCIATES | 232515 | A | INMATE LABS/BRA259461/4-25-22 | 83.40 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 6
PREPARER:0004

| DEPARTMENT | NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|------------------------------|-----------------------------------|------------|---|-------------------------------------|-----------|
| | CLINICAL SOLUTIONS PHARMACY | 232523 | A | APRIL INMATE MEDICINE/INV#72015 | 45.71 |
| | CLINICAL SOLUTIONS PHARMACY | 232524 | A | APRIL INMATE MEDICINE/INV#72015 | 10.94 |
| | CLINICAL SOLUTIONS PHARMACY | 232525 | A | APRIL INMATE MEDICINE/INV#72015 | 24.35 |
| | CLINICAL SOLUTIONS PHARMACY | 232526 | A | APRIL INMATE MEDICINE/INV#72015 | 12.70 |
| | CLINICAL SOLUTIONS PHARMACY | 232527 | A | APRIL INMATE MEDICINE/INV#72015 | 555.62 |
| | CLINICAL SOLUTIONS PHARMACY | 232528 | A | APRIL INMATE MEDICINE/INV#72015 | 50.09 |
| | CLINICAL SOLUTIONS PHARMACY | 232529 | A | APRIL INMATE MEDICINE/INV#72015 | 8.28 |
| | CLINICAL SOLUTIONS PHARMACY | 232530 | A | APRIL INMATE MEDICINE/INV#72015 | 12.13 |
| | CLINICAL SOLUTIONS PHARMACY | 232531 | A | APRIL INMATE MEDICINE/INV#72015 | 29.08 |
| | CLINICAL SOLUTIONS PHARMACY | 232532 | A | APRIL INMATE MEDICINE/INV#72015 | 36.32 |
| | CLINICAL SOLUTIONS PHARMACY | 232533 | A | APRIL INMATE MEDICINE/INV#72015 | 4.83 |
| | CLINICAL SOLUTIONS PHARMACY | 232534 | A | APRIL INMATE MEDICINE/INV#72015 | 26.23 |
| | CLINICAL SOLUTIONS PHARMACY | 232535 | A | APRIL INMATE MEDICINE/INV#72015 | 28.33 |
| | CLINICAL SOLUTIONS PHARMACY | 232536 | A | APRIL INMATE MEDICINE/INV#72015 | 12.36 |
| | CLINICAL SOLUTIONS PHARMACY | 232537 | A | APRIL INMATE MEDICINE/INV#72015 | 49.39 |
| | CLINICAL SOLUTIONS PHARMACY | 232538 | A | APRIL INMATE MEDICINE/INV#72015 | 35.38 |
| | CLINICAL SOLUTIONS PHARMACY | 232539 | A | APRIL INMATE MEDICINE/INV#72015 | 42.47 |
| | CLINICAL SOLUTIONS PHARMACY | 232540 | A | APRIL INMATE MEDICINE/INV#72015 | 27.54 |
| | CLINICAL SOLUTIONS PHARMACY | 232541 | A | APRIL INMATE MEDICINE/INV#72015 | 26.20 |
| | CLINICAL SOLUTIONS PHARMACY | 232542 | A | APRIL INMATE MEDICINE/INV#72015 | 431.27 |
| | COLUMBUS COMMUNITY HOSPITAL | 232516 | A | INMATE ER CHGS/20446316/4-18-22 | 722.82 |
| | COLUMBUS COMMUNITY HOSPITAL | 232517 | A | INMATE ER CHGS/#20441975/3-17-22 | 191.36 |
| | COLUMBUS PLUMBING & SERVICE, INC. | 232565 | A | JAIL REPAIRS/INV#3000 | 114.00 |
| | DOUBLE "C" PEST CONTROL | 232467 | A | JAIL MONTHLY PEST SPRAY/INV#4725 | 60.00 |
| | DSS DRIVING SAFETY SERVICES, LLC | 232604 | A | REASONABLE SUSPICION DRUG TEST | 300.00 |
| | H.E. BUTT GROCERY COMPANY | 232683 | A | BREAD & BUNS/#310022 | 180.06 |
| | H.E. BUTT GROCERY COMPANY | 232706 | A | BREAD & BUNS/#464321 | 180.06 |
| | LABATT FOOD SERVICE | 232486 | A | WEEKLY FOOD ORDER/INV#05096770 | 1,112.47 |
| | LABATT FOOD SERVICE | 232487 | A | WEEKLY FOOD ORDER/INV#05098909 | 575.90 |
| | LABATT FOOD SERVICE | 232684 | A | WEEKLY FOOD ORDER/INV#05166218 | 1,758.96 |
| | LABATT FOOD SERVICE | 232685 | A | WEEKLY FOOD ORDER/INV#05128654 | 953.09 |
| | LABATT FOOD SERVICE | 232742 | A | WEEKLY FOOD ORDERS | 1,439.71 |
| | MATERA PAPER COMPANY | 232473 | A | CLEANING SUPPLIES/INV#H592254 | 223.04 |
| | MATERA PAPER COMPANY | 232474 | A | TOILET TISSUE/INV#H592254 | 329.70 |
| | O'REILLY AUTO PARTS | 232743 | A | BIT SET/CUST#1269383 | 14.99 |
| | ROSENBAUM ELECTRIC, LLC | 232744 | A | REPLACE LIGHTS/INV#0518CCSHER | 2,606.62 |
| | SOUTHERN HEALTH PARTNERS, INC | 232481 | A | REIMB OF MEDICATION/INV#MISC8274 | 240.87 |
| | SOUTHERN HEALTH PARTNERS, INC | 232497 | A | JUNE 2022 INMATE MEDICAL SERVICES | 9,843.90 |
| | SOUTHERN HEALTH PARTNERS, INC | 232498 | A | REIMB FOR QMHP/INV#MISC8274 | 1,505.00 |
| | SUNBELT LABORATORIES | 232686 | A | LAUNDRY SUPPLIES/INV#139705 | 1,250.07 |
| | SYNCB/AMAZON | 232581 | A | JAILER UNIFORMS | 279.92 |
| | TOMMY RICHTER | 232709 | A | REIMB FOR FOOD HANDLERS CERTIFICATE | 7.99 |
| | TRACY LEWIS | 232708 | A | REIMB FOR FOOD HANDLERS CERTIFICATE | 7.99 |
| | DEPARTMENT TOTAL | | | | 25,629.72 |
| 0580-VETERAN SERVICE OFFICER | | | | | |
| | AT&T LONG DISTANCE | 232435 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 4.59 |
| | SYNCB/AMAZON | 232584 | A | SHREDDER & CORDLESS PHONE FOR VSO | 123.15 |
| | DEPARTMENT TOTAL | | | | 127.74 |
| 0585-INFORMATION TECHNOLOGY | | | | | |
| | SYNCB/AMAZON | 232589 | A | CABLES & SAN DISKS FOR IT | 157.60 |
| | TIME WARNER CABLE ENTERPRISES LLC | 232579 | R | TRUNKED PHONELINE/#8260161500126295 | 15.80 |
| | DEPARTMENT TOTAL | | | | 173.40 |
| 0640-CONTRACT SERVICES | | | | | |
| | EAGLE LAKE FUNERAL HOME | 232596 | A | BODY REMOVAL ON 5-10-22 | 295.00 |

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

May 23, 2022

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0012 GENERAL FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 7
PREPARER:0004

| DEPARTMENT | NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|-----------------------------|-----------------------------------|------------|---|-------------------------------------|------------|
| | EAGLE LAKE FUNERAL HOME | 232597 | A | BODY REMOVAL ON 2-27-22 | 470.00 |
| | HENNEKE FUNERAL HOME, LTD. | 232488 | A | NO-ID BURIAL/DOD 6/19/22 | 840.00 |
| | TRAVIS COUNTY MEDICAL EXAMINER | 232507 | A | AUTOPSY/PA21-07845/INV#3300005760 | 3,335.00 |
| | TRAVIS COUNTY MEDICAL EXAMINER | 232508 | A | AUTOPSY/PA22-01494/INV#3300005760 | 3,435.00 |
| | TRAVIS COUNTY MEDICAL EXAMINER | 232590 | A | AUTOPSY/PA22-01686/INV#3300005758 | 3,435.00 |
| | TRAVIS COUNTY MEDICAL EXAMINER | 232591 | A | AUTOPSY/PA22-00329/INV#3300005758 | 3,435.00 |
| | TRAVIS COUNTY MEDICAL EXAMINER | 232592 | A | AUTOPSY/PA21-07083/INV#3300005758 | 1,035.00 |
| | DEPARTMENT TOTAL | | | | 16,280.00 |
| 0645-INDIGENT HEALTH CARE | | | | | |
| | BRYAN RADIOLOGY ASSOCIATES | 232518 | A | LABS/BRA59797/4-28-22/IHC | 5.35 |
| | COLUMBUS MEDICAL CLINIC | 232544 | A | OFC VISIT/404797/4-28-22/IHC | 77.00 |
| | TIME WARNER CABLE ENTERPRISES LLC | 232578 | R | TRUNKED PHONELINE/#8260161500126295 | 15.80 |
| | DEPARTMENT TOTAL | | | | 98.15 |
| 0665-AGRI EXTENSION SERVICE | | | | | |
| | AT&T LONG DISTANCE | 232434 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 2.49 |
| | AT&T LONG DISTANCE | 232444 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 4.78 |
| | DEWITT PROGRAM BUILDING | 232466 | R | DISTRICT 11 SPRING MTG/INV#05192022 | 75.00 |
| | JA'SHAE HORN | 232483 | A | CAR SEAT SAFETY TRAINING EXPS | 193.18 |
| | JA'SHAE HORN | 232484 | A | FIELD TO FORK PLANNING MEETING EXPS | 55.18 |
| | LARAMIE KETTLER | 232730 | A | PARTICIPATION IN (2) LEAD WORKSHOPS | 20.00 |
| | TEXAS AGRILIFE EXT | 232558 | A | TRUCK REPAIR @ CAVENDER/INV#158312 | 405.56 |
| | TEXAS AGRILIFE EXTENSION | 232741 | A | VEHICLE REGISTRATION/LP#1092811 | 7.50 |
| | TIME WARNER CABLE ENTERPRISES LLC | 232724 | A | INTERNET @ AG BLDG | 130.68 |
| | DEPARTMENT TOTAL | | | | 894.37 |
| 0695-MISCELLANEOUS | | | | | |
| | BAUMGART AGENCIES | 232715 | A | CO CLERK BLANKET BOND RENEWAL | 285.00 |
| | NATIONAL NOTARY ASSOCIATION | 232490 | A | NEW NOTARY PACKAGE/KATLYN PERALES | 143.00 |
| | STEVEN SILVER | 232503 | A | MILEAGE TO PICK UP EMS VEHICLE | 103.60 |
| | TIME WARNER CABLE ENTERPRISES LLC | 232580 | R | TRUNKED PHONELINE/#8260161500126295 | 31.60 |
| | TIME WARNER CABLE ENTERPRISES LLC | 232725 | A | FIBER INTERNET @ ANNEX | 854.46 |
| | DEPARTMENT TOTAL | | | | 1,417.66 |
| FUND TOTAL | | | | | 223,626.46 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0014 AIRPORT FUND
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 8
PREPARER:0004

| DEPARTMENT | NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
|--------------------------------|----------------------------|------------|---|------------------------------------|-----------|
| 0520-AIRPORT FUND EXPENDITURES | | | | | |
| | TRI-COUNTY PETROLEUM, INC. | 232729 | A | 2,000GAL 100LL,1,500GAL JET A FUEL | 18,152.99 |
| | DEPARTMENT TOTAL | | | | 18,152.99 |
| FUND TOTAL | | | | | 18,152.99 |

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

May 23, 2022

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0021 R&B PCT #1
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 9
PREPARER:0004

| DEPARTMENT | | | | |
|-------------------------------------------|------------|---|-------------------------------------|-----------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0621-R&B #1 TOTAL DISBURSEMNTS | | | | |
| AT&T LONG DISTANCE | 232443 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 4.80 |
| AUSTIN WHITE LIME COMPANY | 232543 | A | 50.58 TONS PEBBLE QUICK LIME | 8,111.01 |
| DSS DRIVING SAFETY SERVICES, LLC | 232468 | A | RANDOM DOT DRUG TEST/INV#22-1483706 | 60.00 |
| JOHN DEERE FINANCIAL | 232504 | A | PARTS/ACCT#01042-62002 | 412.09 |
| LARRY'S SUPER SERVICE | 232549 | A | TIRE REPAIR/INV#113822 & 113841 | 50.95 |
| MBC MANAGEMENT INC | 232605 | A | STRUCTURAL ENGINEERING/INV22WAKE098 | 2,000.00 |
| MUSTANG CAT | 232499 | A | OIL/INV#PART5911401 | 229.62 |
| TRI-COUNTY PETROLEUM, INC. | 232731 | A | 900GAL DYED, 775 GAL CLEAR DIESEL | 7,593.32 |
| TRI-COUNTY PETROLEUM, INC. | 232732 | A | 600 GAL 87 UNLEADED GAS/INV#102374 | 2,411.70 |
| WYLIE MANUFACTURING CO. | 232562 | A | PARTS/INV#599637 | 58.18 |
| DEPARTMENT TOTAL | | | | 20,931.67 |
| FUND TOTAL | | | | 20,931.67 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0022 R&B PCT #2
TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022

CYCLE: ALL PAGE 10
PREPARER:0004

| DEPARTMENT | | | | |
|---------------------------------------|------------|---|-------------------------------------|-----------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0622-PCT #2 TOTAL DISBURSEMNTS | | | | |
| ALLEYTON RESOURCE COMPANY LLC | 232522 | A | 178.56 TONS 5/8 GRAVEL/INV#467870 | 3,035.52 |
| CINTAS CORPORATION | 232694 | A | UNIFORMS/INV#4119093446&4119782795 | 140.22 |
| CINTAS CORPORATION | 232712 | A | SHOP SUPP/INV#4119093446&4119782795 | 79.35 |
| COLORADO CO TAX ASSESSOR/COLLECTOR | 232557 | A | VEHICLE REG RENEWAL/LP#1318085 | 7.50 |
| M-G FARM SERVICE CENTER | 232550 | A | ANT & INSECT SPRAY/CUST#33310 | 69.99 |
| MCCOY'S BUILDING SUPPLY | 232749 | A | CAULK/INV#1223567 | 3.89 |
| PRIHODA GRAVEL CO. | 232740 | A | 1,464 YDS PIT RULL GRAVEL/INV#13796 | 16,294.32 |
| STAVINOHIA TIRE PROS LLC | 232502 | A | STATE INSPECTION/INV#96756 | 7.00 |
| WALLER COUNTY ASPHALT, INC | 232559 | A | 50.32 TONS COLD MIX/INV#23150,23149 | 5,535.20 |
| WALLER COUNTY ASPHALT, INC | 232560 | A | 51.56 TONS COLD MIX/INV#23126 | 5,671.60 |
| WALLER COUNTY ASPHALT, INC | 232561 | A | 25.67 TONS COLD MIX/INV#23163 | 2,823.70 |
| DEPARTMENT TOTAL | | | | 33,668.29 |
| FUND TOTAL | | | | 33,668.29 |

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

May 23, 2022

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0023 R&B PCT #3 CYCLE: ALL PAGE 11
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 PREPARER:0004

| DEPARTMENT | | | | |
|-------------------------------------------|------------|---|-------------------------------------|-----------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0623-R&B #3 TOTAL DISBURSEMNTS | | | | |
| AT&T LONG DISTANCE | 232442 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 7.99 |
| CINTAS CORPORATION | 232689 | A | UNIFORMS/INV#4119026479 & 411971212 | 411.28 |
| COLUMBUS AUTO SUPPLY | 232691 | A | PARTS/INV#135333 & 135480 | 26.90 |
| JOHN DEERE FINANCIAL | 232690 | A | TRACTOR PARTS/ACCT#75317-75398 | 1,041.42 |
| WAKEFIELD BRIDGE, INC. | 232692 | A | BRIDGE 25% COMPLETE/INV#1244 | 78,125.00 |
| WINKLER'S AIR CONDITIONING&ELECTRIC | 232688 | R | ICE MACHINE REPAIR/INV#22518 | 686.00 |
| DEPARTMENT TOTAL | | | | 80,298.59 |
| FUND TOTAL | | | | 80,298.59 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0024 R&B PCT #4 CYCLE: ALL PAGE 12
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 PREPARER:0004

| DEPARTMENT | | | | |
|---------------------------------------|------------|---|-------------------------------------|-----------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0624-PCT #4 TOTAL DISBURSEMNTS | | | | |
| AT&T LONG DISTANCE | 232433 | R | MARCH LONG DISTANCE/BAN#858540623-0 | 3.23 |
| AXEL ROYAL LLC | 232695 | A | (2)55 GAL DRUMS HYD FLUID | 1,272.70 |
| AXEL ROYAL LLC | 232696 | A | (2)55 GAL DRUMS 15W40 | 1,345.30 |
| CINTAS CORPORATION | 232698 | A | UNIFORMS/INV#4117874500, 4118549028 | 362.73 |
| COLORADO COUNTY OIL CO., INC. | 232697 | A | 55 GAL DRUM OF THF/INV454509 | 1,061.78 |
| COLORADO COUNTY OIL CO., INC. | 232713 | A | 55 GAL DRUM OF 15W40/INV454509 | 1,140.43 |
| CONSTELLATION NEW ENERGY, INC. | 232459 | A | PCT#4 ELECTRICITY TO 4/26 | 64.91 |
| CONSTELLATION NEW ENERGY, INC. | 232460 | A | PCT#4 SHOP ELECTRICITY TO 4/26 | 106.15 |
| DARRELL GERTSON | 232699 | A | 5-4 TO 5-18-22 MILEAGE | 565.11 |
| MBC MANAGEMENT INC | 232606 | A | STRUCTURAL ENGINEERING/22Wake099 | 2,000.00 |
| SAM'S CLUB/SYNCHRONY BANK | 232700 | A | CLUB MEMERSHIP/#6046002042258524 | 45.00 |
| TEXAS CONTRACTORS EQUIPMENT, INC. | 232702 | A | PARTS/INV#87016 & 87073 | 1,709.50 |
| TEXAS CONTRACTORS EQUIPMENT, INC. | 232703 | A | LED WARNING LIGHTS/INV#87028 | 942.00 |
| WALLER COUNTY ASPHALT, INC | 232704 | A | 15.74 TONS COLD MIX/INV#23151 | 1,432.34 |
| WHARTON TRACTOR COMPANY | 232420 | R | PARTS/INV#35817W, 35983W | 1,936.59 |
| DEPARTMENT TOTAL | | | | 13,987.77 |
| FUND TOTAL | | | | 13,987.77 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0031 ELECTION SERVICES CONTRACT FUND CYCLE: ALL PAGE 13
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 PREPARER:0004

| DEPARTMENT | | | | |
|----------------------------------------|------------|---|----------------------------|--------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0610-ELECTION SERVICES CONTRACT | | | | |
| LURLYN NEISNER | 232511 | R | JOINT ELECTION/EVBB/11 HRS | 110.00 |
| MARK GEIGER | 232512 | R | JOINT ELECTION/EVBB/7 HRS | 70.00 |
| DEPARTMENT TOTAL | | | | 180.00 |
| FUND TOTAL | | | | 180.00 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0032 HAVA CARES ACT FUND
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 CYCLE: ALL PAGE 14
 PREPARER:0004

| DEPARTMENT | | | | |
|-----------------------------------|------------|---|-------------------------------------|----------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0634-HAVA ELECTION SECURITY | | | | |
| ELECTION SYSTEMS & SOFTWARE, INC. | 232472 | A | (2) EXPRESS VOTES/INV#CD2026340 | 7,270.00 |
| SYNCB/AMAZON | 232587 | A | ALARM DOORLOCK FOR EA SECURITYGRANT | 368.00 |
| DEPARTMENT TOTAL | | | | 7,638.00 |
| FUND TOTAL | | | | 7,638.00 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0045 LEOSE ACCOUNT
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 CYCLE: ALL PAGE 15
 PREPARER:0004

| DEPARTMENT | | | | |
|-------------------------|------------|---|-------------------------------------|--------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0560-COUNTY SHERIFF | | | | |
| OSS ACADEMY | 232556 | A | VARIOUS TRAINING/R LORMANDINV#60514 | 255.00 |
| RACHEL ESSARY | 232495 | A | MILEAGE TO TEEX PHYSICAL SKILLS | 235.17 |
| TEEX FINANCIAL SERVICES | 232505 | A | BASIC JAILER COURSE/INV#JH7283583 | 275.00 |
| DEPARTMENT TOTAL | | | | 765.17 |
| FUND TOTAL | | | | 765.17 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 0075 INTEREST & SINKING FUND
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 CYCLE: ALL PAGE 16
 PREPARER:0004

| DEPARTMENT | | | | |
|--------------------------------|------------|---|-----------------------------------|--------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| 0760-CERTIFICATES, SERIES 2012 | | | | |
| THE BANK OF NEW YOR MELLON | 232506 | A | PAYING AGENT FEES/INV#252-2468218 | 500.00 |
| DEPARTMENT TOTAL | | | | 500.00 |
| FUND TOTAL | | | | 500.00 |

05/23/2022--FUND/DEPARTMENT/VENDOR INVOICE LISTING --- 9999 GRAND TOTAL PAGE
 TIME:08:29 AM CLAIMS FOR PAYMENT AS OF MAY 23, 2022 CYCLE: ALL PAGE 17
 PREPARER:0004

| DEPARTMENT | | | | |
|----------------|------------|---|------------------------|------------|
| NAME-OF-VENDOR | INVOICE-NO | S | DESCRIPTION-OF-INVOICE | AMOUNT |
| GRAND TOTAL | | | | 399,748.94 |

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

May 23, 2022

COLORADO COUNTY
318 Spring St. - Room 104
Columbus, Texas 78934
(979) 732-1791

DISTRIBUTION
White-Auditor
Pink-Department

2022 MAY 23 10:30 AM

| | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------|-----------------------|------------------------------------------------------------|-----------------------------|-------------------------|--------|
| VENDOR (Name and Address) <i>Concord Medical Group Texas</i> | | | | | PURCHASE ORDER No. _____ | | |
| Date: <u>5</u> / <u>17</u> / <u>22</u> Month Day Year | | | | | | | |
| Render invoice in duplicate indicating our Purchase Order Number to Colorado County, Attention County Auditor's Office, 318 Spring St. - Room 104, Columbus, Texas 78934 | | | | | | | |
| Approved by Auditor <i>[Signature]</i> | Fund <i>12</i> | Dept. <i>565</i> | Expense <i>405</i> | Checked by Co. Treasurer | Date Paid | Registered/Check Number | |
| Quantity | DESCRIPTION | | | | | Unit Price | Amount |
| | <i>10106526653 Russell Smrdovec</i> | | | | | <i>\$7817.00</i> | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| <input checked="" type="checkbox"/> Pay on Invoice Attached | | | | COMBINATION FORM REQUISITION AND PURCHASE ORDER | | | |
| <input type="checkbox"/> Invoice to Be Mailed | | | | | | | |

Department: *[Signature]*
 Signature: *[Signature]*

CONDITIONS AND INSTRUCTIONS

1. The acceptance of this order implies acceptance of the following conditions: The person or firm filing this order will be governed by it, and payments will be made accordingly. No alterations, substitutions or extra charges of any kind will be permitted without prior approval. Cash discount must be shown on face of invoice. When invoices subject to discount are not mailed on date merchandise is furnished, discount period will be calculated from date invoice is received in the Auditor's office. Payment will be made only to the vendor named herein unless vendee is authorized in writing by vendor to make payments to a third party.
2. NOTE: The County of Colorado is exempt from all Federal Excise and State Taxes. DO NOT include tax in your price or invoice.

COLORADO COUNTY SALES TAX EXEMPTION NO:
1-74-6000544-4

AUDITOR

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

**ORDER TO AMEND THE 2022 BUDGET
AS OF MAY 23, 2022**

Due to unusual and unforeseen circumstances, the Commissioners' Court declares an emergency and grave public necessity to amend the 2022 Budget by transferring from one line item to another line item:

| 05/23/2022 | | LISTING OF BUDGET ADJUSTMENTS | | | | | PAGE 1 |
|--------------------|--------------------|-------------------------------|------------|-------------|-------------------------------------------|-------------------|---------------|
| TIME:07:42 AM | | | | | | | PREPARER:0004 |
| TRANSACTION NUMBER | TYPE OF ADJUSTMENT | EFFECTIVE DATE | ENTRY DATE | EMPL NUMBER | ACCOUNT NUMBER AND TITLE | ADJUSTMENT AMOUNT | |
| 0000021845 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-400-310 SUPPLIES/EQUIPMENT UNDER \$500 | 500.00 | |
| 0000021846 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-400-420 COMMUNICATIONS EXPENSE | 500.00- | |
| 0000021847 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-495-310 SUPPLIES/EQUIPMENT UNDER \$500 | 500.00 | |
| 0000021848 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-495-532 EQUIPMENT OVER \$500 | 500.00- | |
| 0000021849 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-540-427 CONFERENCES/SEMINARS/DUES | 500.00 | |
| 0000021850 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-540-408 TRAINING COURSES/SUPPLIES | 500.00- | |
| 0000021851 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-551-429 TRAVEL/VEHICLE MAINTENANCE | 1,000.00 | |
| 0000021852 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-551-497 MISCELLANEOUS | 1,000.00- | |
| 0000021853 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-580-310 OFFICE SUPPLIES | 250.00 | |
| 0000021854 | CURRENT | 05/23/2022 | 05/23/2022 | 004 | 12-580-420 COMMUNICATIONS EXPENSE | 250.00- | |
| | | | | | TOTAL BUDGET ADJUSTMENTS | 10 | 0.00 |

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
May 23, 2022**

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, Texas 76013

May 21, 2022

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. 220501

For professional services rendered:

| | |
|----------------------------------------------------|-----------------|
| Audit of basic financial statements for year ended | |
| December 31, 2021 | \$36,950 * |
| Single Audit | <u>10,500</u> |
| Total | <u>\$47,450</u> |

*(Includes per diem reimbursements of \$1,248)

Thank you for this opportunity to provide our services!

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

May 23, 2022

- _18. Announcements (without discussion and no action) by elected officials/department heads. (Types of Announcements: Events, Road Conditions, Weather Occurrences, Important Dates, Vacancies in Offices or Positions, Accomplishments of Individuals, and Notices)

Commissioner Gertson stated everything is good. He is praying for moisture.

Commissioner Wessels wanted to thank the chamber for their hard work on the Magnolia Festival. He stated it was the largest crowd he's seen.

Emergency Management Director Chuck Rogers announced Oakridge Ranch had a 5 to 5.5 acre fire. The Texas Forestry Division (Smithville Office) helped take down a tree that was in the power lines.

- _19. 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.

- _20. Adjourn.

Motion by Judge Prause to adjourn at 10:13 A.M.; seconded by Commissioner Neuendorff.

An audio recording of this meeting of May 23, 2022 is available in the County Clerk's Office.

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

May 23, 2022

Minutes were taken and prepared by Kimberly Menke, County Clerk on the 23rd day of May 2022 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 23rd day of May 2022.

Given under my hand and official seal of office this date May 23, 2022.

